



KEY INFORMATION MEMORANDUM


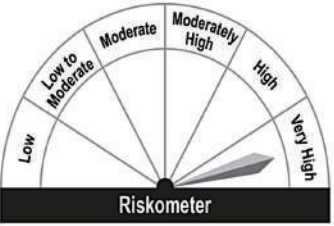
HELIOS FINANCIAL SERVICES FUND

(An open-ended equity scheme investing in financial services Sector)

Offer of Units of Rs. 10 each during the New Fund Offer (NFO) period and continuous offer of Units at NAV based prices.

Face Value of units of the Scheme is Rs. 10/- per unit.

New Fund Offer opens on	New Fund Offer closes on	Scheme Re-opens on
May 31, 2024	June 14, 2024	June 25, 2024

Scheme Name	Scheme Risk-o-meter#	Benchmark (NIFTY Financial Services Total Return Index) Risk-o-meter
<p>Helios Financial Services Fund (An open-ended equity scheme investing in financial services Sector)</p> <p>This product is suitable for investors who are seeking*:</p> <ul style="list-style-type: none"> Long term wealth creation Investment in equity and equity related securities of companies engaged in financial services 	 <p>Investors understand that their principal will be at Very High Risk.</p>	 <p>Benchmark Riskometer is at Very High Risk</p>

*Investors should consult their financial advisers if in doubt about whether the product is suitable for them.

It may be noted that risk-o-meter specified above is based on the characteristics of the scheme and the same may vary post closure of the New Fund offer basis the actual investments made under the scheme.

This Key Information Memorandum (KIM) sets forth the information, which a prospective investor ought to know before investing. **For further details of the scheme/Mutual Fund, due diligence certificate by the AMC, Key Personnel, investors' rights & services, risk factors, penalties & pending litigations etc. investors should, before investment, refer to the Scheme Information Document and Statement of Additional Information available free of cost at any of the Investor Service Centres or distributors or from the website www.heliosmf.in**

The Scheme particulars have been prepared in accordance with Securities and Exchange Board of India (Mutual Funds) Regulations 1996, as amended till date, and filed with Securities and Exchange Board of India (SEBI). The units being offered for public subscription have not been approved or disapproved by SEBI, nor has SEBI certified the accuracy or adequacy of this KIM.

Name of Asset Management Company / Investment Manager	Name of Trustee Company
<p>Helios Capital Asset Management (India) Private Limited CIN: U67190MH2021PTC360838 515 A, 5th Floor, The Capital, Plot C70, Bandra Kurla Complex, Bandra East, Mumbai – 400 051, Maharashtra, India</p>	<p>Helios Trustee Private Limited CIN: U67100MH2023FTC396998 502 B, 5th Floor, The Capital, Plot C70, Bandra Kurla Complex, Bandra East, Mumbai – 400 051, Maharashtra, India</p>
Email: customercare@helioscapital.in / Phone No.: +91 22 67319600	

The date of this Key Information Memorandum is May 21, 2024.

Name of the Scheme	Helios Financial Services Fund				
Category of the Scheme	Sectoral Fund				
Type of Scheme	An open-ended equity scheme investing in financial services sector.				
Scheme Code	HELI/O/E/SEC/24/05/0004				
Investment Objectives	The investment objective of the scheme is to generate long-term capital appreciation from a portfolio that is invested predominantly in equity and equity related securities of companies engaged in financial services. However, there can be no assurance that the investment objective of the Scheme will be realized.				
Asset Allocation Pattern of the scheme	Instruments		Indicative allocations (% of total assets)	Risk Profile	
			Maximum	Minimum	
	Equity & Equity related instrument [^] of companies engaged in financial services sector [#]		100	80	Very High
	Equity and equity related instruments of companies other than above		20	0	Very High
	Debt Securities ^{\$} and Money Market Instruments ^{\$\$}		20	0	Low to Medium
<p>[^] Equity and Equity related instruments include (but not limited to) convertible debentures, equity warrants, convertible preference shares and equity derivatives. Exposure to equity derivatives (other than hedging purposes) may be upto 45% of the equity component of the net assets of the Scheme as permitted under the SEBI (Mutual Funds) Regulations, 1996 from time to time. The Scheme shall have derivative exposure as per SEBI (Mutual Funds) Regulations, 1996 as amended from time to time. The scheme shall not invest in debt derivative instruments. The Scheme can take covered call positions for stock derivatives, as permitted by SEBI. Further, the total exposure related to options premium paid will not exceed 20% of the net assets of the Scheme.</p> <p>[#] Financial Services Sector companies include:</p> <ul style="list-style-type: none"> • Banks & Non-Banking Financial Institutions • Stock Broking & Allied Entities, Asset Management Company(s), Depositories, Credit Rating Agencies, Clearing Houses and Other Intermediaries • Financial Technology (Fintech), Exchanges and Data Platforms • Investment Banking Companies • Wealth Management Entities • Distributors of Financial Products • Insurance Companies - General & Life • Microfinance, Housing Finance and payment companies • Companies engaged in the Financial Services sector from Sector list provided by AMFI/SEBI in Industry Classification data or other financial services as identified by Fund Manager, etc. <p>This above list is only indicative, and the Scheme will explore to invest in new and emerging areas of Financial Services. The Scheme will invest in companies engaged in the Financial Services sector from Sector list provided by AMFI/SEBI / NSE.</p> <p>^{\$} Debt securities include, but are not limited to, debt securities of the Government of India, State and Local Governments, Government Agencies, Statutory Bodies, Public Sector Undertakings, Public Sector Banks or Private Sector Banks or any other Banks, Financial Institutions, Development Financial Institutions, and Corporate Entities, collateralized debt securities or any other instruments as may be prevailing and permissible under SEBI (Mutual Funds) Regulations, 1996 from time to time). The Scheme may enter into repos/reverse</p>					

	<p>repos as may be permitted by RBI other than repo in corporate debt securities. A part of the net assets may be invested in the Triparty repo on Government Securities or treasury bills or repo or in an alternative investment as may be provided by RBI, subject to prior approval from SEBI, if any.</p> <p>The scheme may also invest in mutual fund schemes/ Exchange Traded Funds (ETFs) which invests in debt and money market securities.</p> <p>\$\$ Money market instruments include commercial papers, commercial bills, treasury bills, Government securities having an unexpired maturity up to one year, call or notice money, certificate of deposit, usance bills, Tri-party REPO (TREPS) and any other like instrument as specified by the Reserve Bank of India from time to time.</p> <p>The Scheme may invest upto 5% of its net assets in units of other schemes of Helios Mutual Fund or in units of schemes of any other Mutual Fund, provided the aggregate inter-Scheme investment made by all the Schemes under the same management or in Schemes under management of any other asset management company shall not exceed 5% of the Net Asset Value of the Mutual Fund. No investment management fees shall be charged for investing in other Schemes of the Fund or in the Schemes of any other mutual fund.</p>																		
<p>Comparison of Existing Schemes, Investment Strategy and Risk Mitigation Strategies</p>	<p>Please refer page 18 for comparison of existing schemes with Helios Financial Services Fund</p> <p>Please refer page no. 30 of the SID for Investment Strategy</p> <p>Please refer page 19 for details on risk mitigation strategy.</p>																		
<p>Risk Profile of the Scheme</p>	<p>Mutual Fund Units involve investment risks including the possible loss of principal. Please read the SID carefully for details on risk factors before investment. Scheme specific Risk Factors are detailed on page no. 17 of this KIM.</p>																		
<p>Plans and Options</p>	<table border="1" data-bbox="491 1016 1465 1361"> <thead> <tr> <th>Plan</th> <th>Option</th> <th>Sub-Option</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Direct Plan</td> <td>Growth Option</td> <td>--</td> </tr> <tr> <td rowspan="2">Income Distribution cum capital withdrawal Option (IDCW**)</td> <td>Re-investment of IDCW</td> </tr> <tr> <td>Transfer of IDCW</td> </tr> <tr> <td rowspan="3">Regular Plan</td> <td>Growth Option</td> <td>--</td> </tr> <tr> <td rowspan="2">Income Distribution cum capital withdrawal Option (IDCW**)</td> <td>Re-investment IDCW</td> </tr> <tr> <td>Transfer of IDCW^</td> </tr> <tr> <td></td> <td></td> <td>Pay-out of IDCW</td> </tr> </tbody> </table> <p>**IDCW Option – Under IDCW Option, IDCW will be declared subject to the availability of distributable surplus as computed in accordance with SEBI (Mutual Funds) Regulations, 1996. It must be distinctly understood that the actual declaration of IDCWs and frequency thereof is at the discretion of the Board of Trustees. There is no assurance or guarantee to Unit holders as to the rate of IDCW distribution nor that the IDCWs will be declared regularly, though it is the intention of the Mutual Fund to make periodic IDCW distribution under the IDCW Option. On payments of IDCWs, the NAV will stand reduced by the amount of IDCW paid and the dividend distribution tax, if applicable.</p> <p>Further, amounts under IDCW Option can be distributed out of investors capital (equalization reserve), which is part of sale price that represents realized gains.</p> <p>The Plans and Options stated above will have a common portfolio. However, separate NAV will be computed for each of the Plans under the scheme.</p> <p>For further details on plans and options, please refer to the SID-- Section 'Plans / Options / Sub-options offered' under 'Ongoing Offer Details'.</p>	Plan	Option	Sub-Option	Direct Plan	Growth Option	--	Income Distribution cum capital withdrawal Option (IDCW**)	Re-investment of IDCW	Transfer of IDCW	Regular Plan	Growth Option	--	Income Distribution cum capital withdrawal Option (IDCW**)	Re-investment IDCW	Transfer of IDCW^			Pay-out of IDCW
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<p>Default Choice</p>	<p>Investors should indicate the Scheme / Plan and / or Option etc., wherever applicable, for which the subscription is made by indicating the choice in the appropriate box provided for this purpose in the Application Form. In case of valid applications received, without indicating/incorrectly indicating the Scheme / Plan and / or Option etc. the following defaults will be flagged off:</p>																		

	Indication not made/ incorrectly made	Default
	Scheme Name	As indicated on the application form / transaction slip (The applicable NAV shall be as per the funds available for utilization).
	Income Distribution cum Capital Withdrawal Option (IDCW) / Growth Option	Growth Option
	Sub-Option under IDCW Option (Payout of IDCW / Reinvestment of IDCW / Transfer of IDCW)	Reinvestment of IDCW
	Mode of holding (in cases where there are more than one applicant)	Joint
	Status of First Applicant (Individual, HUF, Company etc.)	Others
	**Demat account details	Units will be held in physical mode
	** Applicants, who wish to opt for Demat mode (including a transferee), will be required to have a beneficiary account with a DP of NSDL / CDSL and will be required to indicate in the application the DP's name, DP ID Number and its beneficiary account number with DP. In the absence of the information (including incomplete / incorrect information) in respect of DP ID / BO ID, the application will be processed with statement option as 'physical' only.	
Applicable NAV (after the scheme opens for repurchase and sale)	<p>Applicable NAV for Purchase/Subscription of units:</p> <ul style="list-style-type: none"> • In respect of valid applications received upto 3.00 p.m. and where the funds for the entire amount are available for utilization before the cutoff time i.e. 3.00 p.m. without availing any credit facility, whether, intraday or otherwise the closing NAV of the day shall be applicable. • In respect of valid applications received after 3.00 p.m. and where the funds for the entire amount are available for utilization on the same day or before the cut-off time of the next business day without availing any credit facility, whether, intra-day or otherwise the closing NAV of the next Business Day shall be applicable. • Irrespective of the time of receipt of application, where the funds are not available for utilization before the cut-off time without availing any credit facility, whether intra-day or otherwise the closing NAV of the Business Day on which the funds are available for utilization, shall be applicable. <p>For allotment of units in respect of purchase application it shall be ensured that:</p> <ol style="list-style-type: none"> i. Application is received before the applicable cut-off time. ii. Funds for the entire amount of subscription / purchase as per the application are credited to the bank account of the schemes before the cut-off time. iii. The funds are available for utilization before the cut-off time without availing any credit facility whether intra-day or otherwise, by the schemes. <p>Applicable NAV for Switch-ins:</p> <p>In case of switch from one scheme to another scheme received, applicable NAV for switch-out transaction shall be based on the time of receipt of application as per the cut-off time as applicable to the concerned switchout scheme. The applicable NAV for switch-in transaction shall be based on the time of availability of funds for utilization by the switch-in scheme as per applicable cut-off time of the switch-in scheme. Funds allocation from switch-out scheme to switch-in scheme shall be in line with the timelines for redemption payout.</p> <p>For allotment of units in respect of switch-in request it shall be ensured that:</p> <ol style="list-style-type: none"> i. Application for switch-in is received before the applicable cut-off time. ii. Funds for the entire amount of subscription / purchase as per the switch-in request are credited to the bank account of the respective switch-in schemes before the cut-off time. iii. The funds are available for utilization before the cut-off time without availing any credit facility whether intra-day or otherwise, by the switchin scheme. 	

	<p>Further, it may be noted that:</p> <ol style="list-style-type: none"> Where funds are transferred / received first and application is submitted thereafter, date and time of receipt of the application shall be considered for NAV applicability. In case of systematic transactions, NAV will be applied basis realization of funds in the scheme account. This shall be applicable for all Systematic transactions (Systematic Investment Plans as well as for Systematic Transfer Plans) irrespective of amount and registration date of the systematic transactions. <p>Applicable NAV for redemptions including switch-outs:</p> <p>In respect of valid applications received upto 3.00 pm on a business day by the Mutual Fund, same day's closing NAV shall be applicable.</p> <p>In respect of valid applications received after the cut off time by the Mutual Fund: the closing NAV of the next business day.</p> <p>Note:</p> <p>The Fund shall calculate NAV for each business day in respect of the Scheme.</p> <p>Valid applications for 'switch-out' shall be treated as applications for Redemption and valid applications for 'switch-in' shall be treated as applications for Purchase, and the provisions of the Cut-off time, purchase / redemption price, minimum amounts for Purchase / Redemption and the Applicable NAV as applicable to Purchase and Redemption, as mentioned in above paragraph, shall be applied respectively to the 'switch-in' and 'switchout' applications.</p> <p>Repurchase / Redemptions including Switch-outs for Segregated Portfolio is not allowed. However, the unit of Segregated Portfolio will be listed on the recognized Stock Exchange.</p>																						
<p>Minimum Application Amount including switched, (for lumpsum investments)</p>	<table border="1"> <thead> <tr> <th data-bbox="491 1055 815 1151">Purchase [Lumpsum investment including Switch-in]</th> <th data-bbox="815 1055 1139 1151">Additional Purchase</th> <th data-bbox="1139 1055 1463 1151">Repurchase / Redemption</th> </tr> </thead> <tbody> <tr> <td data-bbox="491 1151 815 1279">Rs. 5,000 and in multiples of Re. 1 thereafter.</td> <td data-bbox="815 1151 1139 1279">Rs 1,000/- per application and in multiples of Re. 1/- thereafter.</td> <td data-bbox="1139 1151 1463 1279">'Any amount' or 'any number of units' as requested by the investor at the time of redemption.</td> </tr> </tbody> </table>			Purchase [Lumpsum investment including Switch-in]	Additional Purchase	Repurchase / Redemption	Rs. 5,000 and in multiples of Re. 1 thereafter.	Rs 1,000/- per application and in multiples of Re. 1/- thereafter.	'Any amount' or 'any number of units' as requested by the investor at the time of redemption.														
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<p>Minimum Amount for Systematic Investment Plan</p>	<table border="1"> <thead> <tr> <th data-bbox="491 1310 651 1406">Frequency</th> <th data-bbox="651 1310 1034 1406">Specified Date*</th> <th data-bbox="1034 1310 1294 1406">Minimum amount per instalment</th> <th data-bbox="1294 1310 1463 1406">Minimum number of installments</th> </tr> </thead> <tbody> <tr> <td data-bbox="491 1406 651 1503">Weekly</td> <td data-bbox="651 1406 1034 1503">Any day (Monday to Friday) (If no day is selected, Monday will be the default day)</td> <td data-bbox="1034 1406 1294 1503">Rs. 1,000/- and in multiples of Re. 1 thereafter</td> <td data-bbox="1294 1406 1463 1503">12</td> </tr> <tr> <td data-bbox="491 1503 651 1599">Fortnightly</td> <td data-bbox="651 1503 1034 1599">1st and 16th day of each month, as applicable (1st and 16th of the month will be the default date).</td> <td data-bbox="1034 1503 1294 1599">Rs. 1,000/- and in multiples of Re. 1 thereafter</td> <td data-bbox="1294 1503 1463 1599">12</td> </tr> <tr> <td data-bbox="491 1599 651 1695">Monthly (Default Frequency)</td> <td data-bbox="651 1599 1034 1695">Any date (10th will be the default date)</td> <td data-bbox="1034 1599 1294 1695">Rs. 1,000/- and in multiples of Re. 1 thereafter</td> <td data-bbox="1294 1599 1463 1695">12</td> </tr> <tr> <td data-bbox="491 1695 651 1792">Quarterly</td> <td data-bbox="651 1695 1034 1792">Any date (10th will be the default date)</td> <td data-bbox="1034 1695 1294 1792">Rs. 1,000/- and in multiples of Re. 1 thereafter</td> <td data-bbox="1294 1695 1463 1792">6</td> </tr> </tbody> </table> <p>*In case the date chosen for SIP falls on a Non-Business Day or on a date which is not available in a particular month, the SIP will be processed on the immediate next Business Day.</p> <p>The Scheme also offers i) SIP TOP UP Facility with Fixed Top Up option or Variable Top Up option; and ii) SIP Pause Facility.</p> <p>For further details, please refer to the SID – Section 'Special Products / Facilities offered'.</p>			Frequency	Specified Date*	Minimum amount per instalment	Minimum number of installments	Weekly	Any day (Monday to Friday) (If no day is selected, Monday will be the default day)	Rs. 1,000/- and in multiples of Re. 1 thereafter	12	Fortnightly	1st and 16th day of each month, as applicable (1st and 16th of the month will be the default date).	Rs. 1,000/- and in multiples of Re. 1 thereafter	12	Monthly (Default Frequency)	Any date (10th will be the default date)	Rs. 1,000/- and in multiples of Re. 1 thereafter	12	Quarterly	Any date (10th will be the default date)	Rs. 1,000/- and in multiples of Re. 1 thereafter	6
Frequency	Specified Date*	Minimum amount per instalment	Minimum number of installments																				
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Minimum Amount for Systematic Withdrawal Plan (SWP) / Systematic Transfer Plan (STP)	Frequency	Date of transfer*	Minimum amount of transfer and number of instalments
	Weekly	Any day (Monday to Friday) (If no day is selected Monday will be the default day)	Six instalments of Rs. 1,000/- and in multiples of Re. 1 thereafter
	Monthly	Any date (10th will be the default date)	
	Quarterly	Any date (10th will be the default date)	
*In case the date chosen for SWP/STP falls on a Non-Business Day or on a date which is not available in a particular month, the SWP/STP will be processed on the immediate next Business Day. The Scheme also offers Value STP facility. For further details, please refer to the SID - section 'Special Products / Facilities offered'.			
Dispatch of Repurchase (Redemption) Request	Within 3 working Days of the receipt of valid redemption request at the Official Points of Acceptance of Helios Mutual Fund.		
Benchmark Index	NIFTY Financial Services Total Return Index (TRI)		
IDCW Policy	<p>The Scheme will not declare any IDCW under Growth Option of the Scheme. In case of this option, the income earned by the Scheme will remain reinvested in the Scheme and will be reflected in the Net Asset Value.</p> <p>The Trustee may declare IDCW to the Unit holders under the IDCW Option of the Scheme subject to the availability of distributable surplus and the actual distribution of IDCW and the frequency of distribution will be entirely at the discretion of the Trustee. Such IDCW will be distributed to the Unit holders whose names appear on the register of Unit holders on the record date as fixed for the Scheme. The IDCW declared will be distributed to the unitholders net of tax deducted at source, wherever applicable.</p> <p>There is no assurance or guarantee to the Unit holders as to the rate of IDCW distribution nor that the IDCW will be distributed regularly. If the Fund declares & distributes IDCW, the NAV of the IDCW Option of the Scheme will stand reduced by the amount of IDCW distributed and Dividend distribution tax (if applicable). All the IDCW distribution shall be in accordance and compliance with SEBI, Stock Exchange Guidelines, as applicable from time to time.</p> <p>Equalization Reserve: When units are sold, and sale price (NAV) is higher than face value (Rs. 10 per unit) of the unit, a portion of sale price that represents realized gains is credited to an Equalization Reserve Account and which can be used to pay income distribution/ IDCW. IDCW can be distributed out of investors capital (Equalization Reserve), which is part of sale price that represents realized gains.</p> <p>The IDCW payment shall be transferred to the Unitholders within 7 working days of the record date of such declaration of IDCW or such other timeline as may be specified by SEBI from time to time. In the event of failure to transfer IDCW within the stipulated period, the AMC shall be liable to pay interest @ 15% per annum to the Unitholders for the delay in payment as computed from the Record Date or from such other date or for such period as may be advised by SEBI from time to time.</p> <p>Subject to the provisions of SEBI (Mutual Funds) Regulations, 1996 as amended from time to time and circulars issued thereunder, the Trustee/ AMC reserves the right to change the record date from time to time. However, it must be distinctly understood that the actual declaration of IDCW and the frequency thereof will inter alia, depend on the availability of distributable surplus as computed in accordance with SEBI (Mutual Funds) Regulations, 1996. The decision of the Trustee in this regard shall be final.</p> <p>All the IDCW payments shall be in accordance and compliance with SEBI (Mutual Funds) Regulations, 1996, as amended from time to time.</p> <p>If Unit holders have opted for IDCW Option – Payout facility, if the IDCW amount payable to such Unit holders (net of tax deducted at source, wherever applicable) is less than or equal to Rs. 250, following treatment shall be applicable:</p> <p>a) Where the option to payout IDCW is available in electronic mode: The IDCW amount shall be paid to the Unit holders. However, if the payment through electronic mode is unsuccessful, the AMC shall issue IDCW warrant for such amount; and</p>		

	b) Where the option to payout IDCW is not available in electronic mode: The IDCW shall be mandatorily reinvested in the respective Scheme/Plan by issuing additional Units at the applicable ex-IDCW NAV.														
Name of the Fund Manager(s) and tenure of managing the scheme	Mr. Alok Bahl - Tenure not applicable. Mr. Pratik Singh - Tenure not applicable.														
Name of the Trustee Company	Helios Trustee Private Limited CIN: U67100MH2023FTC396998 502 B, 5th Floor, The Capital, Plot C70, Bandra Kurla Complex, Bandra East, Mumbai – 400 051, Maharashtra, India														
Performance of the Scheme	This Scheme does not have any performance track record.														
Expenses of the Scheme: (i) Load Structure	<p>During Continuous Offer</p> <p>Entry Load: Not Applicable</p> <p>Exit Load:</p> <p>(i) If units redeemed or switched out are upto 10% (limit) of the units purchased or switched in within 3 months from the date of allotment – Nil</p> <p>(ii) If units redeemed or switched out are over and above the limit within 3 months from the date of allotment – 1% of the applicable NAV</p> <p>(iii) If redeemed/switched out after 3 months from the date of allotment – Nil</p> <p>The exit loads set forth above are subject to change at the discretion of the Trustees and such changes shall be implemented prospectively. For any change in load structure, the AMC will issue an addendum and display it on the website/ Investor Service Centres (ISCs).</p> <p>No load will be charged on units issued upon re-investment of amount of distribution under same IDCW option.</p> <p>Exit Load, if any, prevailing on the date of enrolment of SIP/ STP shall be levied in the Scheme.</p> <p>Exit load is not applicable for Segregated Portfolio, if any.</p> <p>For further details, please refer to the Section 'D. Load Structure' on page no. 92 of the SID.</p>														
Expenses of the Scheme: (ii) Recurring Expenses	<p>During New Fund Offer Period</p> <p>The total recurring expenses of the Scheme shall be as per the limits prescribed under sub-regulation 6 and 6A of Regulation 52 of the SEBI (Mutual Funds) Regulations, 1996 and shall not exceed the limits prescribed there under as a percentage limit of daily net assets.</p> <p>As per the Regulation 52(6), the maximum recurring expenses that can be charged to the Scheme shall be subject to a percentage limit of daily average net assets in the table below:</p> <table border="1"> <tr> <td>First Rs. 500 crores</td> <td>2.25%</td> </tr> <tr> <td>Next Rs. 250 crores</td> <td>2.00%</td> </tr> <tr> <td>Next Rs. 1,250 crores</td> <td>1.75%</td> </tr> <tr> <td>Next Rs. 3,000 crores</td> <td>1.60%</td> </tr> <tr> <td>Next Rs. 5,000 crores</td> <td>1.50%</td> </tr> <tr> <td>Next Rs. 40,000 crores</td> <td>TER reduction of 0.05% for every increase of Rs. 5,000 crores of daily net assets or part thereof</td> </tr> <tr> <td>Balance</td> <td>1.05%</td> </tr> </table> <p>The aforesaid does not include Goods and Services Tax on investment management and advisory fees.</p> <p>Further, as per current Regulation 52 (6A), the additional recurring expenses that can be charged to Scheme shall be subject to a percentage limit of daily average net assets as specified below:</p> <ul style="list-style-type: none"> Additional recurring expenses of upto 0.05% of daily net assets of the scheme towards the investment and advisory fees or various other permissible expenses. However, in 	First Rs. 500 crores	2.25%	Next Rs. 250 crores	2.00%	Next Rs. 1,250 crores	1.75%	Next Rs. 3,000 crores	1.60%	Next Rs. 5,000 crores	1.50%	Next Rs. 40,000 crores	TER reduction of 0.05% for every increase of Rs. 5,000 crores of daily net assets or part thereof	Balance	1.05%
First Rs. 500 crores	2.25%														
Next Rs. 250 crores	2.00%														
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Next Rs. 3,000 crores	1.60%														
Next Rs. 5,000 crores	1.50%														
Next Rs. 40,000 crores	TER reduction of 0.05% for every increase of Rs. 5,000 crores of daily net assets or part thereof														
Balance	1.05%														

	<p>accordance with Para 10.1.7 of the Master Circular, AMC shall not charge any additional expense of upto 0.05% as per Regulation 52(6A) (c), if exit load is not being levied under the Scheme. Accordingly, upon levy or introduction of exit load under the Scheme, the additional expenses upto 0.05% under Regulation 52 (6A) (c) may be levied, and upon removal of exit load under the Scheme, additional expense upto 0.05% under Regulation 52 (6A) (c) shall be discontinued.</p> <ul style="list-style-type: none"> Expenses not exceeding of 0.30 per cent of daily net assets, if the new inflows from beyond Top 30 cities (B- 30) above the specified threshold. Brokerage and transaction costs (inclusive of GST) which are incurred for the purpose of execution of trades, shall be charged to the scheme as per Regulation 52(6A)(a) of SEBI (Mutual Funds) Regulations, 1996 not exceeding 0.12 per cent in case of cash market transactions and 0.05 per cent in case of derivatives transactions. <p>Direct Plan shall have a lower expense ratio excluding distribution expenses, commission, etc. as compared to Regular Plan and no commission for distribution of Units will be paid/ charged under Direct Plan.</p> <p>All fees and expenses charged in a Direct Plan (in percentage terms) under various heads including the investment and advisory fee shall not exceed the fees and expenses charged under such heads in Regular Plan.</p> <p>During Continuous Offer: Not Applicable since this is a new Scheme.</p>		
Waiver of Load for Direct Applications	Pursuant to provisions of SEBI (Mutual Funds) Regulations, 1996 and the circulars issued thereunder, no Entry Load will be charged. Therefore, the procedure for Waiver of Load for Direct Applications is no longer applicable.		
Tax treatment for the Investors (Unitholders)	Investors are advised to refer to the Section on ' Taxation on investing in Mutual Funds ' in the 'Statement of Additional Information' and to consult their tax advisors with respect to the specific amount of tax and other implications arising out of their participation in the Scheme.		
Daily Net Asset Value (NAV) Publication	<p>The AMC will calculate and disclose the first NAV of the Scheme/Plans/Options within 5 business days from the date of allotment of units under NFO. Subsequently, the NAV will be calculated and disclosed at the close of every Business Day except under special circumstances specified in this SID.</p> <p>The AMC shall prominently disclose the NAV under a separate head on the AMC's website (www.heliosmf.in) and on the website of AMFI (www.amfiindia.com). NAV of the Scheme shall be made available at all Customer Service Centers of the AMC.</p> <p>The NAV will be computed and rounded off up to 2 decimal places.</p> <p>AMC shall update the NAV on the website of Association of Mutual Funds in India - AMFI (www.amfiindia.com) and AMC website (www.heliosmf.in) by 11.00 p.m. on every business day. In case of any delay, the reasons for such delay would be explained to AMFI in writing. If the NAVs are not available before commencement of business hours on the following day due to any reason, the Fund shall issue a press release providing reasons and explaining when the Fund would be able to publish the NAVs.</p> <p>The Unit holders may obtain the information on NAV of the prescribed days by calling the office of the AMC or any of the Investor Service Centers or on the website of the AMC at www.heliosmf.in. Further, Investors may also place a specific request to the Mutual Fund for sending the latest available NAV through SMS.</p> <p>The NAV of the Segregated Portfolio, if any, shall be declared on daily basis.</p>		
For Investor Grievances please contact	<table border="0"> <tr> <td data-bbox="480 1727 927 2130"> <p>Registrar and Transfer Agent: Computer Age Management Services Ltd. (CAMS) New No 10. Old No. 178, Opp. to Hotel Palm Grove, MGR Salai (K.H. Road), Chennai - 600 034 Telephone No: 044-30212816 Website: www.camsonline.com</p> </td> <td data-bbox="927 1727 1473 2130"> <p>Investors may contact any of the Investor Service Centres (ISCs) of the AMC for any queries / clarifications. Investors can also post their grievances / feedback / suggestions on our website www.heliosmf.in under the section 'Contact Us'. Investors may also call us at our toll free number 18002100168 or email us at customer@helioscapital.in</p> <p>Mr. Vilas Solanki, Investor Relations Officer, can be contacted at The Capital, 502 B, 5th Floor, Plot C70, Bandra Kurla Complex, Mumbai – 400051 at telephone number Tel.: +91 22 6731 9649. E-mail can be sent on: iro@helioscapital.in.</p> </td> </tr> </table>	<p>Registrar and Transfer Agent: Computer Age Management Services Ltd. (CAMS) New No 10. Old No. 178, Opp. to Hotel Palm Grove, MGR Salai (K.H. Road), Chennai - 600 034 Telephone No: 044-30212816 Website: www.camsonline.com</p>	<p>Investors may contact any of the Investor Service Centres (ISCs) of the AMC for any queries / clarifications. Investors can also post their grievances / feedback / suggestions on our website www.heliosmf.in under the section 'Contact Us'. Investors may also call us at our toll free number 18002100168 or email us at customer@helioscapital.in</p> <p>Mr. Vilas Solanki, Investor Relations Officer, can be contacted at The Capital, 502 B, 5th Floor, Plot C70, Bandra Kurla Complex, Mumbai – 400051 at telephone number Tel.: +91 22 6731 9649. E-mail can be sent on: iro@helioscapital.in.</p>
<p>Registrar and Transfer Agent: Computer Age Management Services Ltd. (CAMS) New No 10. Old No. 178, Opp. to Hotel Palm Grove, MGR Salai (K.H. Road), Chennai - 600 034 Telephone No: 044-30212816 Website: www.camsonline.com</p>	<p>Investors may contact any of the Investor Service Centres (ISCs) of the AMC for any queries / clarifications. Investors can also post their grievances / feedback / suggestions on our website www.heliosmf.in under the section 'Contact Us'. Investors may also call us at our toll free number 18002100168 or email us at customer@helioscapital.in</p> <p>Mr. Vilas Solanki, Investor Relations Officer, can be contacted at The Capital, 502 B, 5th Floor, Plot C70, Bandra Kurla Complex, Mumbai – 400051 at telephone number Tel.: +91 22 6731 9649. E-mail can be sent on: iro@helioscapital.in.</p>		

<p>Unitholders' Information</p>	<p>Account Statement:</p> <ul style="list-style-type: none"> • For investors holding units in non-demat mode: An allotment confirmation specifying the number of units allotted will be sent to the unit holders by way of email and / or SMS to the registered e-mail address and/or mobile number, within 5 Business Days from the date of closure of the initial subscription list and / or from the date of receipt of the request from the unit holders'. • For investors holding units in dematerialized mode: Allotment advice will be sent upon allotment of units stating the number of Units allotted to each of the Unit holder(s) who have opted for allotment in dematerialized mode within 5 working days from the date of closure of the NFO period. The Units allotted will be credited to the DP account of the Unit holder as per the details provided in the application form. • Consolidated Account Statement (CAS): A Consolidated Account Statement (CAS) for each calendar month will be issued on or before 15TH day of succeeding month to those investors in whose folio(s), transactions have taken place during the month and who have provided a valid Permanent Account Number (PAN). Further, CAS will be sent via email where any of the folios consolidated has an email id or to the email id of the first unit holder as per KYC records. Further, in case if no transaction has taken place in a folio during the period of six months ended September 30 and March 31, the CAS detailing the holdings across all Schemes of all mutual funds, shall be emailed at the registered email address of the unitholders on half yearly basis, on or before 21st day of succeeding month, unless a specific request is made to receive the same in physical form. Investors having MF investments and holding securities in Demat account shall receive a single Consolidated Account Statement (CAS) from the Depository. <p>Bank Account Details: As per the directives issued by SEBI, it is mandatory for applicants to mention their bank account numbers in their applications for purchase or redemption of Units. If the Unitholder fails to provide the Bank mandate, the request for redemption would be considered as not valid and the Scheme retains the right to withhold the redemption until a proper bank mandate is furnished by the Unitholder and the provision with respect of personal interest in such cases will not be applicable/ entertained. It may be noted that in case of those Unitholders who hold Units in demat form, the bank mandate available with respective DP will be treated as the valid bank mandate for the purpose of payout at the time of any corporate action.</p> <p>Updation of Permanent Account Number (PAN) for transactions in Helios Mutual Fund: Investors are requested to note that PAN is mandatory for all financial transactions in schemes of the Fund, with respect to all unitholders in the folio. Accordingly, any financial transactions received without PAN, in respect of non-PAN-exempt folios, shall be rejected in case the copy of the PAN card is not submitted along with the transaction. Subject to the provisions of SEBI (Mutual Funds) Regulations, 1996 as amended from time to time and circulars issued thereunder, the AMC reserves the right to keep on hold the transaction till the PAN is validated by the AMC / Registrar.</p> <p>Aadhaar-PAN linking: As per Section 139AA of the Income Tax Act, 1961 read with CDBT circular 7 of 2022 dated March 30, 2022, where a person who has been allotted PAN as on the 1st day of July, 2017, and who is eligible to obtain Aadhaar number has failed to intimate / link Aadhaar with PAN on or before 30th June 2023, the PAN of such person shall become inoperative immediately after the said date. Once a person's PAN becomes inoperative, TDS at the higher rate of 20% shall be applicable in addition to other consequences under the Act.</p> <p>Note: Presently, Aadhaar-PAN linking does not apply to any individual who is (a) residing in the States of Assam, Jammu and Kashmir and Meghalaya; (b) a non-resident as per the Income Tax Act, 1961 (NRI as per Income Tax records); or (c) of the age of eighty years or more at any time during the previous year; or (d) not a citizen of India. However, these exemptions may change or be revoked later.</p> <p>Prevention of Money Laundering and Know Your Client (KYC) Norms: KYC (Know Your Customer) norms are mandatory for all unit holders, including for all joint holders and the parent / legal guardian in case of folio of a minor investor for transacting in Mutual Funds. Accordingly, financial transactions (including Subscription, redemptions, switches and all types of systematic plans) and non-financial requests will not be processed if the unit holders (including POA holder) have not completed KYC requirements.</p> <p>Effective from April 1, 2024, KYC status for the investors who are new to Helios MF should be "Validated" else the application needs to be submitted along with the duly completed</p>
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Re-KYC form with valid proofs at the nearest ISC. For more information, please refer to the following link. <https://www.heliosmf.in/kyc-norms/>. Further, as per the New PAN validation process effective from April 30, 2024, name on the application should be mentioned as per Income Tax Department/ PAN Card.

Compliance under Foreign Accounts Tax Compliance Act (FATCA): In order to comply with its FATCA obligations, the Fund/AMC will be required to obtain certain additional information from its investors so as to ascertain their U.S. tax status. If the investor is a specified U.S. person, U.S. owned non-U.S. entity, non-participating Foreign Financial Institution ("NPFFI") or does not provide the requisite documentation, the Fund may need to report information on these investors to the appropriate tax authority, as far as legally permitted. The Fund/AMC will not accept applications which are not accompanied with information / documentation required to establish the U.S. Person status of investors. Investors are therefore requested to ensure that the details provided under the relevant Section of the application form are complete and accurate to avoid rejection of the application.

If an investor either fails to provide the Fund/AMC with any correct, complete and accurate information that may be required for the Fund/AMC to comply with FATCA or is a NPFFI, Fund/AMC may be required to provide information about payment to NPFFI to upstream payor to enable them to make the appropriate FATCA withholding on NPFFIs.

Common Reporting Standards: In accordance with Income Tax Act read with SEBI Circular nos. CIR/ MIRSD/2/2015 dated August 26, 2015, and CIR/MIRSD/3/2015 dated September 10, 2015 regarding implementation of CRS requirements, it shall be mandatory for all new investors to provide details and declaration pertaining to CRS in the application form, failing which the AMC shall have authority to reject the application.

Beneficial Ownership: Pursuant to SEBI Master Circular No. SEBI/HO/MIRSD/ MIRSD-SEC-5/P/CIR/2023/022 dated February 03, 2023 on AML/CFT Obligations read with SEBI Circular No. SEBI/HO/MIRSD/MIRSDSECFATF/P/CIR/2023/091 dated June 16, 2023 and Guidelines on identification of Beneficial Ownership issued by SEBI vide its Circular No. CIR/MIRSD/2/2013 dated January 24, 2013, investors (other than Individuals) are required to provide details of Ultimate Beneficial Owner(s) ("UBO(s)") and submit proof of identity (viz. PAN with photograph or any other acceptable proof of identity prescribed in common KYC form) of UBO(s). A 'Beneficial owner' is defined as a natural person/s who ultimately own, control or influence a client and / or persons on whose behalf a transaction is being conducted, which includes persons who exercise ultimate effective control over a legal person or arrangement. All categories of investors (except individuals, company listed on a stock exchange or majority-owned subsidiary of such company) are requested to provide details about beneficial ownership in the specified section of the Fund's application forms. Subject to the provisions of SEBI (Mutual Funds) Regulations, 1996 as amended from time to time and circulars issued thereunder, the Fund reserves the right to reject applications (including switches) / restrict further investments from such investors or seek additional information if the requisite information on beneficial ownership is not duly provided. In the event of change in beneficial ownership, investors are requested to update the details with the Fund / Registrar.

Non-Profit Organizations

As per Rule (2), sub-rule (1) Clause (cf) of Prevention of Money laundering (Maintenance of Records) Rules, 2005 - "non-profit organization" means any means any entity or organization, constituted for religious or charitable purposes referred to in clause (15) of section 2 of the Income-tax Act, 1961 (43 of 1961), that is registered as a trust or a society under the Societies Registration Act, 1860 (21 of 1860) or any similar State legislation or a Company registered under the section 8 of the Companies Act, 2013 (18 of 2013).

All NPOs should register themselves in DARPAN portal of NITI Aayog <https://ngodarpan.gov.in/>. In case of non-registration, the AMC shall register the details of such NPO investors on the DARPAN Portal of NITI Aayog and maintain such registration records for a period of five years after the business relationship between the AMC and the investor has ended or the account has been closed, whichever is later.

Nomination for Mutual Fund Unit Holders: Pursuant to the provisions of Para 17.16 (on Nomination for Mutual Fund unit holders) of the Master Circular, as amended from time to time it is mandatory for individual investors subscribing, as single/sole holder, to mutual fund units to either provide nomination details or opt out of nomination in prescribed format. Accordingly, such investors are required to submit either the nomination form or the prescribed declaration form for opting out of nomination in physical* or online^ as per the choice of the investors. It may however be noted that said nomination requirements are optional for jointly

held folios i.e. investors who are subscribing to the units as joint unitholders.

*In case of physical option, the forms should carry the wet signature of all the unit holder(s).

^In case of online option, the unit holder(s) shall validate the forms by using e-Sign facility recognized under Information Technology Act, 2000 or through two factor authentication (2FA) in which one of the factors shall be a One-Time Password sent to the unit holders at their email/phone number registered with the KYC Registration Authority or AMC.

Implication of failure with respect to nomination: In case of individual investors with mode of holding being single/sole, the application will be rejected if the applicant does not provide nomination or does not provide declaration form for opting out of nomination, duly signed in physical form or through online modes.

Who cannot nominate: The nomination can be made only by individuals applying for/holding units on their own behalf singly or jointly. Non-individuals including a Society, Trust, Body Corporate, Partnership Firm, Karta of Hindu undivided family, a Power of Attorney holder and/or Guardian of Minor unitholder Holder of Power of Attorney (POA) cannot nominate.

Dematerialization of Units / Option to hold Units in dematerialized (Demat) form: The Unit holders are given an Option to hold the units by way of an Account Statement (Physical form) or in Dematerialized ('Demat') form. Mode of holding shall be clearly specified in the application form. Unit holders holding the units in physical form will not be able to trade or transfer their units till such units are dematerialized.

The Unit holder intending to hold the units in Demat form are required to have a beneficiary account with the Depository Participant (DP) (registered with NSDL / CDSL). Unit holders opting to hold the units in demat form must provide their Demat Account details like the DP's name, DP ID Number and the beneficiary account number of the applicant with the DP, in the specified section of the application form. In case, the unit holder desires to hold the units in a demat/rematerialized form at a later date, the request for conversion of units held in non-demat form into Demat (electronic) form or vice versa should be submitted along with a demat/remat request form to the DP directly and not to the AMC or the Registrar and Transfer Agent (RTA) of the Fund. The AMC shall then issue units in the desired form within two working days of the receipt of valid documents from the respective DP.

Transfer & Transmission of Units: Units held in Demat form are transferable (subject to lock-in period, if any and subject to lien, if any marked on the units) in accordance with the provisions of SEBI (Depositories and Participants) Regulations, 2018, as may be amended from time to time. Units held in paper / physical form are not transferable. However, if an applicant so desires to transfer units, the same can be done post conversion of units from paper / physical form to demat form.

Since, any addition/deletion of name(s) from a folio is deemed as transfer of Units, additions/deletions of names are not allowed in any folio(s) of any Scheme offered by the Mutual Fund. However, a person becoming entitled to hold the Units in consequence of the death, insolvency, or winding up of the sole holder or the survivors of joint holders, upon producing evidence and documentation to the satisfaction of the Fund and upon executing suitable indemnities in favor of the Fund and the AMC, shall be registered as a Unit holder if the transferee is otherwise eligible to hold the Units.

Lien/Pledge of units: If in conformity with the guidelines and notifications issued by SEBI / Government of India / any other regulatory body from time to time, Units under the Plan(s) may be offered as security by way of a pledge / charge in favor of scheduled banks, financial institutions, non-banking finance companies (NBFCs), or any other body.

Suspension of Sale / Switch-in of Units: Subject to the provisions of SEBI (Mutual Funds) Regulations, 1996 as amended from time to time and circulars issued thereunder, the AMC/ Trustee at its sole discretion reserves the right to withdraw / suspend sale (via fresh / additional subscriptions / switch-ins / existing or fresh SIP / STP or such other special product) of the Units in the scheme temporarily or indefinitely, if in the opinion of the AMC, the general market conditions are not favorable and / or suitable investment opportunities are not available for deployment of funds.

Freezing / Seizure of Accounts: The Trustee / AMC may at its sole discretion (and without being responsible and / or liable in any manner whatsoever) freeze/seize / do such acts to a Unit holder's account as per instructions (or deal with the same in the manner the Trustee / AMC is directed and / or ordered) under the Scheme: i) Under any requirement of any law or regulations for the time being in force; and or ii) Under the direction and / or order (including interim orders) of any regulatory/statutory authority or any judicial authority or any

quasi-judicial authority or such other competent authority having the powers to give direction and / or order.

Restriction on third party payment: Third party payments (i.e where payment is made from a source other than that of the first holder) will not be accepted by the Fund, except if made under the specified exceptional categories.

Suspension of Redemption of units: The AMC may, subject to specific approval of the Boards of AMC and Trustees, impose restrictions on redemptions (including switch out) in the scheme(s) if there are circumstances leading to a systemic crisis or event that severely constricts market liquidity or the efficient functioning of markets. Restriction on redemption may be imposed for a specific period of time not exceeding 10 working days in any 90 days period. Any imposition of restrictions on redemption will be informed to SEBI.

Periodic Disclosures:

- **Portfolio Disclosure:** The AMC will disclose portfolio (along with ISIN and other prescribed details) of the Scheme in the prescribed format on its website viz. www.heliosmf.in in and on the website of Association of Mutual Funds in India (AMFI) viz. www.amfiindia.com as under:

For Debt Schemes – on a fortnightly basis (i.e. as on 15th and as on the last day of the month), within 5 days from end of fortnight.

For All Schemes – as at the end of the month/half-year i.e. March 31 and September 30, within 10 days from end of Month/Half year.

In case of unitholders whose e-mail addresses are registered, the AMC will also send the above via email within the timelines mentioned above. The timelines above will be subject to change as specified by SEBI from time to time.

AMC will publish an advertisement every half-year in all India edition of at least two daily newspapers, one each in English and Hindi, disclosing the hosting of the half-yearly statement of the Scheme portfolio on its website and on the website of Association of Mutual Funds in India (AMFI). AMC will provide a physical copy of the statement of its Scheme portfolio, without charging any cost, on specific request received from a unitholder.

- **Half Yearly Disclosures of Financial Results:** The AMC shall host half yearly disclosures of the Scheme's' unaudited financial results in the prescribed format on its website viz. www.heliosmf.in in and on the website of Association of Mutual Funds in India (AMFI) viz. www.amfiindia.com within one month from the close of each half year i.e. on 31st March and on 30th September and shall publish an advertisement in this regard in at least one English daily newspaper having nationwide circulation and in a newspaper having wide circulation published in the language of the region where the Head Office of the Mutual Fund is situated.
- **Annual Report:** The scheme wise annual report shall be hosted on the website of the AMC and on the website of the AMFI as soon as may be possible but not later than four months from 31st March of each year. The abridged / full Scheme wise Annual Report shall contain such details as are required under SEBI (Mutual Funds) Regulations, 1996/ Circulars issued thereafter. The AMC shall publish an advertisement every year in all India edition of at least two daily newspapers, one each in English and Hindi, disclosing the hosting of the scheme wise annual report on the website of the AMC and on the website of AMFI. The AMC shall display prominently on the AMC's website link of the scheme wise annual report and physical copy of the same shall be made available to the unitholders at the registered / corporate office of the AMC at all times. Further, AMC shall provide modes such as SMS, telephone, email or written request (letter), etc. through which unitholders can submit a request for a physical or electronic copy of the scheme wise annual report or abridged summary thereof. The AMC shall also provide a physical copy of the abridged summary of the Annual Report, without charging any cost, on specific request received from unitholder.
- **Risk-o-meter:** In order to address the issue of mis-selling and with an aim to provide investors an easy understanding of the kind of product/scheme they are investing in and its suitability to them, mutual funds are required to 'Label' their schemes on certain parameters as specified under Para 17.4 of the Master Circular. One of such parameters is to depict the risk associated with schemes through a pictorial meter named "Riskometer" and this meter would appropriately depict the level of risk in any specific scheme.

	<p>In case of equity shares held by the Scheme, risk level shall be evaluated taking into account the risk parameters such as Market Capitalization, Volatility and Impact Cost (liquidity measure) for each of the securities held by the Scheme as on the last day of the previous month and an appropriate risk value shall be assigned using the methodology specified under Annexure 9 of the Master Circular.</p> <p>Based on the said methodology, the Scheme shall arrive at the risk level / value of equity portfolio which shall be a simple average of market capitalization value, volatility value and impact cost value. This risk level is depicted in the form of a Riskometer which has 6 levels of risk i.e. i) Low Risk, ii) Low to Moderate Risk; iii) Moderate Risk; iv) Moderately High Risk; v) High Risk; and vi) Very High Risk.</p> <p>Accordingly, based on the scheme characteristics and model portfolio, the Scheme has been labelled as 'Very High Risk' during the NFO. This risk level, however, may vary post NFO when actual investments are made.</p> <p>Post closure of the NFO, Riskometer shall be evaluated on a monthly basis and AMC shall disclose the Riskometer along with portfolio disclosure for the Scheme on its website and on AMFI website within 10 days from the close of each month. Any change in Riskometer shall also be communicated by way of notice and by way of an e-mail or SMS to unitholders of the Scheme. Further, AMC shall disclose the risk level of Scheme as on March 31 of every year, along with the number of times the risk level has changed over the year, on its website and AMFI website. The Fund shall publish the changes on the Riskometer in the Annual Report and Abridged Summary based on the guidelines prescribed by SEBI from time to time. The AMC shall comply with the requirements of SEBI circulars/guidelines issued in this regard from time to time.</p> <ul style="list-style-type: none"> • Scheme Summary Document (SSD): The AMC shall provide on its website a stand-alone scheme document for all the Schemes which contains all the details of the Scheme including but not limited to Scheme features, Fund Manager details, investment details, investment objective, expense ratios, portfolio details, etc. Scheme summary document is uploaded on the websites of AMC, AMFI and stock exchanges in 3 data formats i.e. PDF, Spreadsheet and a machine readable format. • Daily Performance Disclosure: The AMC shall upload performance of the Scheme on a daily basis on AMFI website in the prescribed format along with other details such as Scheme AUM and previous day NAV, as prescribed by SEBI from time to time. • Monthly Average Asset under Management (Monthly AAUM) Disclosure: The AMC shall disclose the Monthly AAUM under different categories of Schemes as specified by SEBI in the prescribed format on a monthly basis on its website viz. www.heliosmf.in and forward to AMFI within 7 working days from the end of the month. <p>For further details on above matters, please refer to the SID and/or SAI.</p>
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Risk Profile of the Scheme

Scheme Specific Risk Factors

In line with the investment objectives and asset allocation of the scheme, the Scheme shall invest in various securities (including equities and fixed income securities) which may be exposed to various risks. Some of the specific risk factors related to the Scheme include, but are not limited to the following:

Market Risk: All mutual funds and securities investments are subject to market risk and there can be no assurance / guarantee that the Scheme's objective will be achieved. The securities that the Scheme invests in would be exposed to price changes on a day-to-day basis. These price changes may occur due to instrument-specific factors as well as general macroeconomic conditions. Markets are volatile and can decline significantly in response to adverse issues, political, regulatory, market or economic developments. The scheme may be subject to price volatility due to factors such as interest sensitivity, market perception, and creditworthiness of issuer and market liquidity. Different parts of the market can react differently to these developments. The value of an individual security or particular type of security can be more volatile than the market as a whole and can perform differently from the value of the market as a whole.

Risk Factors associated with Sectoral Fund

Investing in a sectoral/thematic fund is based on the premise that the Fund will seek to invest in companies belonging to a specific sector/theme. This will limit the capability of the Fund to invest in other sectors/theme.

The Scheme will invest at least 80% of its net assets in Equity and Equity related instruments of companies engaged in financial services sector. and hence concentration risk is expected to be high and the Scheme will be affected by the risks associated with the investment in this sector.

Investment in the scheme carries the risk regarding non-diversification of the portfolio due to the investment universe mainly limited to instruments of Financial Services Sector and hence, the scope for diversification could be limited at times and the concentration is expected to be high to the instruments of Financial Services Sector. Further, the volatility and/or adverse performance of said sector and/or of the scripts belonging to this sector would have a material adverse bearing on the performance of the Scheme.

Also, as with all equity investing, there is the risk that companies in that specific sector/theme will not achieve its expected earnings results, or that an unexpected change in the market or within the company will occur, both of which may adversely affect investment results. Thus, investing in a sector/theme specific fund could involve potentially greater volatility and risk.

Risk Associated with Investing in Equities:

- The Scheme proposes to invest in equity and equity related instruments. Equity instruments by nature are volatile and prone to price fluctuations on a daily basis due to both micro and macro factors. The liquidity of investments made in the Scheme may be restricted by trading volumes, settlement periods and transfer procedures. Different segments of the Indian financial markets have different settlement periods, and such periods may be extended significantly by unforeseen circumstances. The inability of the Schemes to make intended securities purchases due to settlement problems could cause the Schemes to miss certain investment opportunities. Similarly, the inability to sell securities held in the Scheme portfolio would result, at times, in potential losses to the Scheme, should there be a subsequent decline in the value of securities held in the Scheme portfolio. Also, the value of the Scheme investments may be affected by interest rates, changes in law/ policies of the government, taxation laws and political, economic or other developments which may have an adverse bearing on individual Securities, a specific sector or all sectors.
- While securities that are listed on the stock exchange carry lower liquidity risk, the ability to sell these investments is limited by the overall trading volume on the stock exchanges.
- Limited trading volumes/non availability of quotes in any of the securities held by the scheme can result into a larger liquidity risk in comparison with securities that are actively traded on the exchanges or offer other exit options to the investors, including put options.
- Investments in equity and equity related securities involve a degree of risk and investors should not invest in the equity Schemes unless they can afford to take the risk of losing their investment.
- The value of the Schemes' investments may be affected generally by factors affecting securities markets, such as price and volume volatility in the capital markets, interest rates, currency exchange rates, changes in policies of the Government, taxation laws or any other appropriate authority policies and other political and economic developments which may have an adverse bearing on individual securities, a specific sector or all sectors including equity and debt markets. Consequently, the NAV of the Units of the Schemes may fluctuate and can go up or down.
- The Mutual Fund may not be able to sell securities, which can lead to temporary illiquidity. There are risks inherent in securities lending, including the risk of failure of the other party, in this case the approved intermediary to comply with the terms of the agreement. Such failure can result in a possible loss of rights to be collateral, the inability of the approved intermediary to return the securities deposited by the lender and the possible loss of corporate benefits accruing thereon.
- Investors may note that a dividend is due only when declared and there is no assurance that a company (even though it may have a track record of payment of dividend in the past) may continue paying dividend in future. As such, the schemes are vulnerable to instances where investments in securities may not earn a dividend or where lesser dividend is declared by a company in subsequent years in which investments are made by schemes. As the profitability of companies is likely to vary and have a material bearing on their ability to declare and pay dividends, the performance of the schemes may be adversely affected due to such factors.
- While securities that are listed on the stock exchange carry lower liquidity risk, the ability to sell these investments is limited by the overall trading volume on the stock exchanges. The liquidity of Schemes' investments is inherently restricted by trading volumes in the securities in which it invests.
- Fund manager endeavors to generate returns based on certain past statistical trends. The performance of the schemes may get affected if there is a change in the said trend. There can be no assurance that such historical trends will continue.
- In case of abnormal circumstances, it will be difficult to complete the square off transaction due to liquidity being poor in stock futures/spot market. However, the Fund will aim at taking exposure only into liquid stocks where there will be minimal risk to square off the transaction.
- The schemes are also vulnerable to movements in the prices of securities invested by the schemes, which again could have a material bearing on the overall returns from the schemes. These stocks, at times, may be relatively less liquid as compared to growth stocks.
- Changes in Government policy in general and changes in tax benefits applicable to mutual funds may impact the returns to investors in the Schemes or business prospects of the Company in any particular sector.
- In the event that the investible funds of more than 65% of the total proceeds of the Scheme are not invested in equity shares of domestic companies, the tax exemptions on income distribution will not be available to the Scheme. This is however subject to change as per Income Tax laws of India.

Risks associated if investment made in small/mid cap companies:

This scheme may invest in equity and equity related instruments of large, mid and small cap companies and the nature of the portfolio may result in volatility similar to other diversified equity-oriented funds. It is important to note that midcap and small cap stocks may be riskier and more volatile on a relative basis. It should be noted that over a period of time, large cap, midcap and small cap stocks have demonstrated different levels of volatility and investment returns. And it is important to note that generally, no one category consistently outperforms the others.

While small/mid cap stocks give an opportunity to go beyond the usual large cap stocks and present possible higher capital appreciation, it is important to note that small/mid cap stocks can be riskier and more volatile on a relative basis. Small/Mid cap companies carry large amount of liquidity risk compared to the large cap companies, as the ability to sell is limited by overall trading volume in the securities, which it invests.

Risk factors associated with investing in Preference Shares:

- **Credit Risk** - Investments in Preference Shares are subject to the risk of an issuer's inability to meet dividend and redemption by the issuer. Further, for non-cumulative preference shares, the issuer also has an option to not pay dividends on preference shares in case of inadequate profits in any year.
- **Liquidity Risk** - Preference shares lack a well-developed secondary market, which may restrict the selling ability of the Scheme(s) and may lead to the Scheme(s) incurring losses till the security is finally sold.
- **Unsecured in nature** - Preference shares are unsecured in nature and rank lower than secured and unsecured debt in hierarchy of payments in case of liquidation. Thus, there is a significant risk of capital erosion in case the company goes into liquidation.
- **Market Risk** – The schemes will be vulnerable to movements in the prices of securities invested by the schemes which could have a material bearing on the overall returns from the schemes.

Risk Associated with Investing in Fixed Income Securities

- **Market Risk:** The Net Asset Value (NAV) of the Scheme(s), to the extent invested in Debt and Money Market securities, will be affected by changes in the general level of interest rates. The NAV of the Scheme(s) is expected to increase from a fall in interest rates while it would be adversely affected by an increase in the level of interest rates.
- **Liquidity Risk:** Money market securities, while fairly liquid, lack a well-developed secondary market, which may restrict the selling ability of the Scheme(s) and may lead to the Scheme(s) incurring losses till the security is finally sold.
- **Credit Risk:** Investments in Debt Securities are subject to the risk of an issuer's inability to meet interest and principal payments on its obligations and market perception of the creditworthiness of the issuer.
- **Price Risk:** Government securities where a fixed return is offered run price-risk like any other fixed income security. Generally, when interest rates rise, prices of fixed income securities fall and when interest rates drop, the prices increase. The extent of the fall or rise in the prices is a function of the existing coupon, days to maturity and the increase or decrease in the level of interest rates. The new level of interest rate is determined by the rates at which the government raises new money and/or the price levels at which the market is already dealing in existing securities. The price risk is not unique to Government Securities. It exists for all fixed income securities. However, Government Securities are unique in the sense that their credit risk generally remains zero. Therefore, their prices are influenced only by movement in interest rates in the financial system.
- **Reinvestment Risk:** This risk refers to the interest rate levels at which cash flows received from the securities in the Scheme are reinvested. The additional income from reinvestment is the "interest on interest" component. The risk is that the rate at which interim cash flows can be reinvested may be lower than that originally assumed.
- **Settlement risk:** The inability of the Scheme to make intended securities purchases due to settlement problems could cause the Scheme to miss certain investment opportunities. By the same rationale, the inability to sell securities held in the Schemes' portfolio due to the extraneous factors that may impact liquidity would result, at times, in potential losses to the Plan, in case of a subsequent decline in the value of securities held in the Schemes' portfolio.
- **Regulatory Risk:** Changes in government policy in general and changes in tax benefits applicable to Mutual Funds may impact the returns to investors in the Scheme.
- **Risks associated with investment in unlisted securities:** Subject to SEBI (Mutual Funds) Regulations, 1996, the scheme may invest in unlisted debt securities (i.e. Government securities, Money Market Instruments (other than Commercial Papers), and Non-Convertible Debentures). Unlisted securities, in general, are subject to greater price fluctuations, less liquidity and greater risk than those which are traded in the open market. Unlisted securities may lack a liquid secondary market and there can be no assurance that the Scheme will realize their investments in unlisted securities at a fair value.
- Fixed Income Securities are subject to the risk of an issuer's inability to meet interest and principal payments on its obligations and market perception of the creditworthiness of the issuer.
- Different types of fixed income securities in which the Scheme(s) would invest as given in the Scheme Information Document carry different levels and types of risk. Accordingly, the Scheme(s) risk may increase or decrease depending upon its investment pattern. e.g. corporate bonds carry a higher level of risk than Government securities. Further even among corporate bonds, bonds, which are AAA rated, are comparatively less risky than bonds, which are AA rated.

- The AMC may, considering the overall level of risk of the portfolio, invest in lower rated/unrated debt securities offering higher yields as well as zero coupon securities that offer attractive yields. This may increase the absolute level of risk of the portfolio.
- As zero coupon securities do not provide periodic interest payments to the holder of the security, these securities are more sensitive to changes in interest rates. Therefore, the interest rate risk of zero coupon securities is higher. The AMC may choose to invest in zero coupon securities that offer attractive yields. This may increase the risk of the portfolio.
- Securities, which are not quoted on the stock exchanges, are inherently illiquid in nature and carry a larger amount of liquidity risk, in comparison to securities that are listed on the exchanges or offer other exit options to the investor, including a put option. In accordance with SEBI guidelines, The AMC may choose to invest in unlisted debt securities (i.e. Government securities, Money Market Instruments (other than Commercial Papers), and Non-Convertible Debentures) that offer attractive yields. This may increase the risk of the portfolio.
- The Scheme(s) at times may receive large number of redemption requests, leading to an asset-liability mismatch and therefore, requiring the investment manager to make a distress sale of the securities leading to realignment of the portfolio and consequently resulting in investment in lower yield instruments.
- Scheme's performance may differ from the benchmark index to the extent of the investments held in the debt segment, as per the investment pattern indicated under normal circumstances.
- Investment in unrated instruments may involve a risk of default or decline in market value higher than rated instruments due to adverse economic and issuer-specific developments. Such investments display increased price sensitivity to changing interest rates and to a deteriorating economic environment. The market value for unrated investments tends to be more volatile and such securities tend to be less liquid than rated debt securities.

Risks associated with Investing in Derivatives:

The Schemes may use various derivative products as permitted under SEBI (Mutual Funds) Regulations, 1996. Use of derivatives requires an understanding of not only the underlying instrument but also of the derivative itself. Other risks include the risk of mis-pricing or improper valuation and the inability of derivatives to correlate perfectly with underlying assets, rates and indices. The Fund may use derivatives instruments like Stock /Index Futures or other derivative instruments for the purpose of hedging and portfolio balancing, as permitted under SEBI (Mutual Funds) Regulations, 1996 and guidelines. Usage of derivatives will expose the Schemes to certain risks inherent to such derivatives.

Derivative products are leveraged instruments and can provide disproportionate gains as well as disproportionate losses to the investor. Execution of such strategies depends upon the ability of the fund manager to identify such opportunities. Identification and execution of the strategies to be pursued by the fund manager involve uncertainty and the decision of fund manager may not always be profitable. No assurance can be given that the fund manager will be able to identify or execute such strategies. Thus, derivatives are highly leveraged instruments. Even a small price movement in the underlying security could have a large impact on their value.

The risks associated with the use of derivatives are different from or possibly greater than the risks associated with investing directly in securities and other traditional investments.

The specific risk factors arising out of a derivative strategy used by the Fund Manager may be as below:

- Lack of opportunity available in the market.
- The risk of mispricing or improper valuation and the inability of derivatives to correlate perfectly with underlying assets, rates and indices.
- Execution Risk: The prices which are seen on the screen need not be the same at which execution will take place
- Basis Risk: This risk arises when the derivative instrument used to hedge the underlying asset does not match the movement of the underlying asset being hedged
- Exchanges could raise the initial margin, variation margin or other forms of margin on derivative contracts, impose one sided margin or insist that margins be placed in cash. All of these might force positions to be unwound at a loss and might materially impact returns.

Additional risks for writing covered call options for equity shares:

- Writing call options are highly specialized activities and entail higher than ordinary investment risks. In such investment strategy, the profits from call option writing are capped at the option premium, however the downside depends upon the increase in value of the underlying equity shares.
- The Scheme may write covered call option only in case it has adequate number of underlying equity shares as per regulatory requirement. This would lead to setting aside a portion of investment in underlying equity shares. If covered call options are sold to the maximum extent allowed by regulatory authority, the scheme may not be able to sell the underlying equity shares immediately if the view changes to sell and exit the stock. The covered call options need to be unwound before the stock positions can be liquidated. This may lead to a loss of opportunity or can cause exit issues if the strike price at which the call option contracts have been written becomes illiquid. Hence, the scheme may not be able to sell the underlying equity shares, which can lead to temporary illiquidity of the underlying equity shares and result in loss of opportunity.

- The writing of the covered call option would lead to loss of opportunity due to appreciation in value of the underlying equity shares. Hence, when the appreciation in equity share price is more than the option premium received the scheme would be at a loss.
- The total gross exposure related to the option premium paid and received must not exceed the regulatory limits of the net assets of the scheme. This may restrict the ability of Scheme to buy any options.

Risk associated with Short Selling:

The risk associated with upward movement in the market price of security sold short may result in loss. The losses on short position may be unlimited as there is no upper limit on rise in price of a security.

Risks associated with Securities Lending & Borrowing (SLB):

Securities lending is lending of securities through an approved intermediary to a borrower under an agreement for a specified period with the condition that the borrower will return equivalent securities of the same type or class at the end of the specified period along with the corporate benefits accruing on the securities borrowed. The risks in security lending consist of the failure of intermediary / counterparty, to comply with the terms of the agreement entered into between the lender of securities i.e. the Scheme and the intermediary / counterparty. Such failure to comply can result in the possible loss of rights in the collateral put up by the borrower of the securities, the inability of the approved intermediary to return the securities deposited by the lender and the possible loss of any corporate benefits accruing to the lender from the securities deposited with the approved intermediary. The scheme may not be able to sell lent out securities, which can lead to temporary illiquidity & loss of opportunity.

Risk factor associated with legal, tax and regulatory risk: The Scheme could be exposed to changes in legal, tax and regulatory regime which may adversely affect it and / or the investors. Such changes could also have retrospective effects and could lead to additional taxation imposed on the Scheme which was not contemplated either when investments were made, valued or disposed of.

Risk factors associated with creation of segregated portfolios:

- **Liquidity risk** – A segregated portfolio is created when a credit event occurs at an issuer level in the scheme. This may reduce the liquidity of the security issued by the said issuer, as demand for this security may reduce. This is also further accentuated by the lack of secondary market liquidity for corporate papers in India. As per SEBI norms, the scheme is to be closed for redemption and subscriptions until the segregated portfolio is created, running the risk of investors being unable to redeem their investments. However, it may be noted that the proposed segregated portfolio is required to be formed within one day from the occurrence of the credit event.

Investors may note that no redemption and subscription shall be allowed in the segregated portfolio. However, in order to facilitate exit to unit holders in segregated portfolio, AMC shall list the units of the segregated portfolio on a recognized stock exchange within 10 working days of creation of segregated portfolio and also enable transfer of such units on receipt of transfer requests. For the units listed on the exchange, it is possible that the market price at which the units are traded may be at a discount to the NAV of such Units. There is no assurance that a deep secondary market will develop for units of segregated portfolio listed on the stock exchange. This could limit the ability of the investors to resell them.

- **Valuation risk** - The valuation of the securities in the segregated portfolio is required to be carried out in line with the applicable SEBI guidelines. However, it may be difficult to ascertain the fair value of the securities due to the absence of an active secondary market and difficulty to price in qualitative factors.

Risk associated with investments in Money Market instruments:

Investments in money market instruments would involve a moderate credit risk i.e. risk of an issuer's liability to meet the principal payments. Money market instruments may also be subject to price volatility due to factors such as changes in interest rates, general level of market liquidity and market perception of credit worthiness of the issuer of such instruments. The NAV of the Scheme's Units, to the extent that the corpus of the Scheme is invested in money market instruments, will be affected by the changes in the level of interest rates. When interest rates in the market rise, the value of a portfolio of money market instruments can be expected to decline.

Risks associated with investing in Tri Party Repo through CCIL (TREPS):

The mutual fund has obtained membership of securities segment and Tri-party Repo trade settlement of the Clearing Corporation of India (CCIL). All transactions of the mutual fund in government securities and in Tri-party Repo trades are settled centrally through the infrastructure and settlement systems provided by CCIL; thus, reducing the settlement and counterparty risks considerably for transactions in the said segments. CCIL maintains prefunded resources in all the clearing segments to cover potential losses arising from the default member. In the event of a clearing member failing to honour his settlement obligations, the default Fund is utilized to complete the settlement. The sequence in which the above resources are used is known as the "Default Waterfall".

As per the waterfall mechanism, after the defaulter's margins and the defaulter's contribution to the default fund have been appropriated, CCIL's contribution is used to meet the losses. Post utilization of CCIL's contribution if there is a residual loss, it is appropriated from the default fund contributions of the non-defaulting members. Thus, the scheme is subject to risk of the initial margin and default fund contribution being invoked in the event of failure of any settlement obligations. In addition, the fund contribution is allowed to be used to meet the residual loss in case of default by the other clearing member (the defaulting member).

Further, it may be noted that CCIL periodically prescribes a list of securities eligible for contributions as collateral by members.

Presently, all Central Government securities and Treasury bills are accepted as collateral by CCIL. The risk factors may undergo change in case the CCIL notifies securities other than Government of India securities as eligible for contribution as collateral.

Risk Factors associated with schemes investing in Gilt/Government Securities:

Generally, when interest rates rise, prices of fixed income securities fall and when interest rates drop, the prices increase. The extent of the fall or rise in prices is a function of the existing coupon, days to maturity and the increase or decrease in interest rates. Price risk is not unique to government securities but is true for all fixed income securities. The default risk, however, in respect of Government securities is zero. Therefore, their prices are influenced only by movement in interest rates in the financial system. On the other hand, in the case of corporate or institutional fixed income securities, such as bonds or debentures, prices are influenced by the credit standing of the issuer as well as the general level of interest rates.

Even though the Government securities market is more liquid compared to other debt instruments, on occasions, there could be difficulties in transacting in the market due to extreme volatility or unusual constriction in market volumes or on occasions when an unusually large transaction has to be put through.

Risks associated with transaction in Units through Stock Exchange mechanism:

In respect of transactions in Units of the Scheme routed through the BSE StAR MF platform or any other recognized stock exchange platform as intimated by the AMC, allotment and redemption of Units on any Business Day will depend upon the order processing/ settlement by BSE, or such other exchange and their respective clearing corporations on which the Fund has no control. Further, transactions conducted through the stock exchange mechanism shall be governed by the operating guidelines and directives issued by BSE or such other recognized exchange in this regard.

Risks associated with investments in mutual fund units:

To the extent of the investments made by the scheme in mutual funds units, the risks associated with investing in such funds like market risk, credit & default risk, liquidity risk, redemption risk including the possible loss of principal; etc. will exist.

COMPARISON WITH EXISTING EQUITY ORIENTED / HYBRID SCHEMES OF MUTUAL FUND

Name and Type of the Scheme	Asset Allocation Pattern	Primary Investment Objective	Differentiation	AUM (as on April 30, 2024) – in crores	No. of Folios (as on April 30, 2024)
<p>Helios Flexi Cap Fund</p> <p>An open-ended dynamic equity scheme investing across large cap, mid cap & small cap stocks.</p>	<p>The scheme would invest 65% to 100% in Equity and equity related instruments and balance up to 35% in debt instruments, Money Market Instruments, and upto 10% in Units issued by REITs and INVITs.</p>	<p>Investment objective of the scheme is to generate long-term capital appreciation by investing predominantly in equity & equity related instruments across market capitalization. However, there is no assurance or guarantee that the investment objective of the Scheme will be achieved.</p>	<p>The scheme is an open-ended dynamic equity scheme investing across large cap, mid cap, small cap stocks which with an objective to achieve long term capital appreciation by investing in securities across sectors and market capitalization levels.</p>	1,259.54	30,512
<p>Helios Balanced Advantage Fund</p> <p>An open-ended dynamic asset allocation fund</p>	<p>The scheme would invest 0% to 100% in Equity and equity related instruments equity derivatives, and 0 – 100% in Debt & Money Market Instruments, GSecs, Cash and cash at call, etc.</p>	<p>The investment objective of the scheme is to capitalize on the potential upside of equities while attempting to limit the downside by dynamically managing the portfolio through investment in equity & equity related instruments and active use of debt, money market instruments and derivatives. However, there can be no assurance that the investment objective of the Scheme will be realized.</p>	<p>The scheme is an open-ended scheme with provision to change its allocation between equity, derivatives and debt dynamically.</p>	167.06	3,491

RISK MANAGEMENT STRATEGIES

The Scheme by utilizing a holistic risk management strategy will endeavour to manage risks associated with investing in debt and equity markets. The risk control process involves identifying & measuring the risk through various risk measurement tools. The Scheme has identified the following risks of investing in equity and debt and designed risk management strategies, which are embedded in the investment process to manage such risks.

Risks associated with Equity investment	
Risks and description	Risk mitigation strategy
<p>Concentration Risk: Concentration risk represents the probability of loss arising from heavily lopsided exposure to a particular group of sectors or securities.</p>	<p>The Scheme is mandated to construct a portfolio predominantly of equity and equity related instruments of companies engaged in Financial Services Sector.</p> <p>However, to achieve diversification, the Scheme may also invest up to 20% of the assets in instruments of companies other than financial service sector. This will help reducing the risk associated with investments in the said sector.</p>
<p>Market Risk: The scheme is vulnerable to movements in the prices of securities invested by the scheme, which could have a material bearing on the overall returns from the scheme.</p>	<p>Market risk is a risk which is inherent to an equity scheme. The Scheme may use derivatives to limit this risk.</p>
<p>Liquidity risk: The liquidity of the Scheme's investments is inherently restricted by trading volumes in the securities in which it invests.</p>	<p>As such the liquidity of stocks that the fund invests into could be relatively low. The fund will try to maintain a proper asset-liability match to ensure redemption / Maturity payments are made on time and not affected by illiquidity of the underlying stocks.</p>
<p>Derivatives Risk: As and when the Scheme trades in the derivatives market there are risk factors and issues concerning the use of derivatives since derivative products are specialized instruments that require investment techniques and risk analysis different from those associated with stocks and bonds.</p>	<p>The Scheme may invest in derivatives for the purpose of hedging, portfolio balancing and other purposes as may be permitted under SEBI (Mutual Funds) regulations, 1996. Derivatives may be used in the form of Index Options, Index Futures, Stock Options and Stock Futures and other instruments as may be permitted by SEBI. All derivatives trade will be done only on the exchange with guaranteed settlement. Exposure to derivatives of stocks or underlying index will be done based on requisite research. Fund managers will endeavor to use derivatives which are liquid and traded frequently on the exchanges. Exposure with respect to derivatives shall be in line with regulatory limits and the limits specified in the SID. Such exposure shall also be regularly reviewed by the Fund manager.</p> <p>No OTC contracts will be entered into.</p>
Risks associated with Debt investment	
Risks and description	Risk mitigation strategy
<p>Market Risk/ Interest Rate Risk: As with all debt securities, changes in interest rates may affect the Scheme's Net Asset Value as the prices of securities generally increase as interest rates decline and generally decrease as interest rates rise. Prices of long-term securities generally fluctuate more in response to interest rate changes than do short-term securities. Indian debt markets can be volatile leading to the possibility of price movements up or down in fixed income securities and thereby to possible movements in the NAV.</p>	<p>The scheme will undertake active portfolio management as per the investment objective to reduce the market risk. In a rising interest rate scenario, the scheme may increase its investment in money market securities whereas if the interest rates are expected to fall the allocation to debt securities with longer maturity may be increased thereby mitigating risk to that extent.</p>
<p>Liquidity or Marketability Risk: This refers to the ease with which a security can be sold at or near to its valuation yield-to-maturity (YTM).</p>	<p>The Scheme may invest in government securities, corporate bonds and money market instruments. While the liquidity risk for government securities, money market instruments and short maturity corporate bonds may be low, it may be high in case of medium to long maturity corporate bonds.</p> <p>Liquidity risk is today characteristic of the Indian fixed income market. The Scheme will however, endeavor to minimize liquidity risk by investing in securities having a liquid market.</p>

<p>Credit Risk: Credit risk or default risk refers to the risk that an issuer of a fixed income security may default (i.e., will be unable to make timely principal and interest payments on the security).</p>	<p>Management analysis will be used to identify company specific risks. Management's past track record will also be studied. In order to assess financial risk a detailed assessment of the issuer's financial statements will be undertaken. Also, the AMC shall follow its internal policy w.r.t. credit risk assessment before investing.</p>
<p>Reinvestment Risk: This risk refers to the interest rate levels at which cash flows received from the securities in the Schemes are reinvested the risk is that the rate at which interim cash flows can be reinvested may be lower than that originally assumed.</p>	<p>Reinvestment risks will be limited to the extent of coupons received on debt instruments, which will be a very small portion of the portfolio value.</p>

Note: The information contained herein is based on current market conditions and may change from time to time based on changes in such conditions, regulatory changes and other relevant factors. Accordingly, our investment strategy, risk mitigation measures and other information contained herein may change in response to the same.

IMPORTANT:

Before investing, investors should also ascertain about any further changes pertaining to scheme such as features, load structure, etc. made to the Scheme Information Document/ Key Information Memorandum by issue of addenda/ notice after the date of this Document from the AMC/ Mutual Fund/ Investor Service Centres (ISCs)/ Website/ Distributors or Brokers or Investment Advisers holding valid registrations.

Please read Key Information Memorandum, the instructions and product labelling before filling this application

KEY PARTNER/AGENT INFORMATION (Investors Applying under direct plan should mention "DIRECT" in ARN Column)

Distributor/ RIA Code	Sub Agent ARN	Sub Agent Code/Bank Branch Code/Internal Code	*Employee Unique Identification Number (EUIN)
ARN-			

* EUIN Declaration (Only where EUIN box is left blank) - EUIN Declaration: I/We hereby confirm that the EUIN box has been intentionally left blank by me/us as this transaction is executed without any interaction or advice by the employee/relationship manager/sales person of the above distributor/sub broker or notwithstanding the advice of in-appropriateness, if any, provided by the employee/ relationship manager/sales person of the distributor/sub broker and the distributor has not charged any advisory fees on this transaction. (Refer Instruction No XII)

Signature of Sole/First Applicant/Guardian	Signature of Second Applicant	Signature of Third Applicant
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1. EXISTING INVESTOR FOLIO NUMBER	2. MODE OF HOLDING [Please tick (✓)]
<input type="text"/>	<input type="checkbox"/> Single <input type="checkbox"/> Joint (Default) <input type="checkbox"/> Any one or Survivor

3. TRANSACTION CHARGES FOR APPLICANTS THROUGH DISTRIBUTORS ONLY (Please Refer Instruction No.V) [Please tick (✓)]

I am a First time investor across Mutual Funds OR I am an existing investor in Mutual Funds

In case the purchase/subscription amount Rs 10,000/- or more and your Distributor has opted to receive transactions charges, the same are deductible as applicable from the purchase/subscription amount and paid the distributor. Units will be issued against the balance amount invested.

4. APPLICANT DETAILS (Mention name as per your PAN / Income Tax Department (ITD)) (Mandatory to mention Date of Birth for all holders)

Sole/First Applicant	Mr. /Ms./M/s	DOB	D	D	M	M	Y	Y	Y	Y
Name of Guardian if first applicant is minor/ Contact Person for non individuals	Mr. /Ms./M/s									
Date of Birth of Guardian	D	D	M	M	Y	Y	Y	Y	Y	Y
Guardian's Relationship with Minor	<input type="checkbox"/> Father <input type="checkbox"/> Mother <input type="checkbox"/> Court Appointed Guardian			Proof of Date of Birth and Guardian's Relationship with Minor						
			<input type="checkbox"/> Birth Certificate <input type="checkbox"/> Passport <input type="checkbox"/> Others (Please specify)							
PAN / PEKRN	<input type="text"/>	CKYC ID (CKIN)	<input type="text"/>							
LEI No.:			Valid upto:							
STATUS	<input type="checkbox"/> Resident Individual <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Public Limited Company <input type="checkbox"/> FPI Category I <input type="checkbox"/> Banks <input type="checkbox"/> Body Corporate <input type="checkbox"/> Trust /Society/ NGOs* (Enter Registration No. of Darpan Portal)									
	<input type="checkbox"/> NRI <input type="checkbox"/> HUF <input type="checkbox"/> Private Limited Company <input type="checkbox"/> FPI Category II <input type="checkbox"/> Defence Establishment <input type="checkbox"/> AOP/BOI <input type="checkbox"/> Non Profit Organization/Charities* (Enter Registration No. of Darpan Portal)									
	<input type="checkbox"/> On Behalf of Minor <input type="checkbox"/> Financial Institutions <input type="checkbox"/> Partnership Firm/LLP <input type="checkbox"/> FPI Category III <input type="checkbox"/> Government Body <input type="checkbox"/> Mutual Fund FOF Schemes <input type="checkbox"/> Others (Please specify)									
Are you involved / providing any of the mentioned services : (Applicable only for Non Individuals)										
<input type="checkbox"/> Foreign Exchange/ Money Changer Services <input type="checkbox"/> Money Lending / Pawning					<input type="checkbox"/> Gaming / Gambling / Lottery / Casino Services <input type="checkbox"/> None of the above					

Correspondence Address (Address details will be updated as per your KYC records with CKYC / KRA)				Overseas Address (Mandatory for NRI / FPI Applicants & PIO's)			
House/Flat No.				House/Flat No.			
Street Address				Street Address			
City/Town		State		City/Town		State	
Country		Pin Code		Country		ZIP Code	
Tel. (Res.)	(STD Code)	Tel. (Off.)	(Country Code)	Fax	(Country Code)		
Mobile No.		Email ID (CAPITAL Letters Only)					

Email ID belongs to Self Spouse Dependent Children Dependent Siblings Dependent Parents Guardian in case of minor Others _____

Mobile No. belongs to Self Spouse Dependent Children Dependent Siblings Dependent Parents Guardian in case of minor Others _____

Investors providing Email Id would mandatorily receive Statement of Accounts/ Annual Report / Abridged Summary/ Statutory & other documents on email. Please register your Mobile No & Email Id with us to get transaction alerts via SMS & Email, respectively. I hereby declare that I shall immediately update any change in Mobile Number/Email ID.

Second Applicant	Mr. /Ms./M/s	DOB	D	D	M	M	Y	Y	Y	Y
PAN / PEKRN	<input type="text"/>	CKYC ID (CKIN)	<input type="text"/>							
Mobile No.	<input type="text"/>	Email ID (CAPITAL Letters Only)								
Email ID belongs to <input type="checkbox"/> Self <input type="checkbox"/> Spouse <input type="checkbox"/> Dependent Children <input type="checkbox"/> Dependent Siblings <input type="checkbox"/> Dependent Parents <input type="checkbox"/> Guardian in case of minor <input type="checkbox"/> Others _____										
Mobile No. belongs to <input type="checkbox"/> Self <input type="checkbox"/> Spouse <input type="checkbox"/> Dependent Children <input type="checkbox"/> Dependent Siblings <input type="checkbox"/> Dependent Parents <input type="checkbox"/> Guardian in case of minor <input type="checkbox"/> Others _____										

Third Applicant	Mr. /Ms./M/s	DOB	D	D	M	M	Y	Y	Y	Y
PAN / PEKRN	<input type="text"/>	CKYC ID (CKIN)	<input type="text"/>							
Mobile No.	<input type="text"/>	Email ID (CAPITAL Letters Only)								
Email ID belongs to <input type="checkbox"/> Self <input type="checkbox"/> Spouse <input type="checkbox"/> Dependent Children <input type="checkbox"/> Dependent Siblings <input type="checkbox"/> Dependent Parents <input type="checkbox"/> Guardian in case of minor <input type="checkbox"/> Others _____										
Mobile No. belongs to <input type="checkbox"/> Self <input type="checkbox"/> Spouse <input type="checkbox"/> Dependent Children <input type="checkbox"/> Dependent Siblings <input type="checkbox"/> Dependent Parents <input type="checkbox"/> Guardian in case of minor <input type="checkbox"/> Others _____										

HELIOS MUTUAL FUND - ACKNOWLEDGEMENT SLIP

Name of the Investor Mr/Ms/M/s :		FOLIO NO.	<input type="text"/>
Scheme Name, Plan & Option:	Plan: _____ Option: _____	PAN NO.	<input type="text"/>
Amount (₹) :		APPLICATION NO.	<input type="text"/>

All purchases are subject to realization of payment instrument. Please retain this slip, duly acknowledged by the official collection center till you received your account statement.

12. NOMINATION FOR UNITS IN NON-DEMAT MODE (Nomination shall be optional for jointly held Mutual Fund Folios) (Refer instruction No.VI)

A) I/We wish to nominate as under:

OR

B) I / We hereby confirm that I / We do not wish to appoint any nominee(s) for my mutual fund units held in my / our mutual fund folio and understand the implications / issues involved in non-appointment of any nominee(s) and am/ are further aware that in case of my demise / death of all the unit holders in the folio, my / our legal heir(s) would need to submit all the requisite documents issued by the Court or such other competent authority, as may be required by the Mutual Fund / AMC for settlement of death claim / transmission of units in favour of the legal heir(s), based on the value of the units held in the mutual fund folio/s.

Name and Address of Nominee(s) (IN CAPITALS) (Mandatory)	PAN	Nominee Relationship (Mandatory)* (Proof to be attached)	Date of Birth	Name of the Guardian (Mandatory) PAN and Address of Guardian (Optional)	Guardian's Relationship with Nominee (Mandatory)	Signature of Nominee (Optional)/ Guardian of Nominee (Mandatory)	Allocation % to each Nominee (should aggregate to 100%) (Mandatory)
			(Mandatory to be furnished in case the Nominee is a minor)				
Nominee 1			DD MM YYYY	NAME PAN	<input type="checkbox"/> Mother <input type="checkbox"/> Father <input type="checkbox"/> Legal Gaurdian		
Nominee 2			DD MM YYYY	NAME PAN	<input type="checkbox"/> Mother <input type="checkbox"/> Father <input type="checkbox"/> Legal Gaurdian		
Nominee 3			DD MM YYYY	NAME PAN	<input type="checkbox"/> Mother <input type="checkbox"/> Father <input type="checkbox"/> Legal Gaurdian		

I/We have read and understood the instructions on nomination and I/We hereby undertake to abide by the same. The instructions contained herein supercedes all previous nominations made by me/us in respect of the folio(s) mentioned above.

To be signed by ALL holders, irrespective of Mode of Holding or Mode of Operation

POA holder cannot nominate.	Signature of Sole/First Applicant	Signature of Second Applicant	Signature of Third Applicant
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13. RESOLUTION OF DISPUTES (For Institutional or Corporate Clients) (Refer instruction No.XVII)

Smart ODR **OR** By harnessing any independent institutional mediation, conciliation and/or online arbitration institution in India.

14. DECLARATION AND SIGNATURE

I/We have read, understood the terms and conditions of the SID/KIM/SAI and the addendums issued thereto till date, as well as the rules and regulations of SEBI, AMFI, Prevention of Money Laundering Act, 2002, Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS) under FATCA & CRS provision of the Central Board of Direct Taxes notified Rules 114 F to 114H, as part of the Income-tax Rules, 1962, and such other regulations as may be applicable to me/us from time to time and agree to comply with the same as a Unitholder. I /We hereby apply to the Trustees for allotment of Units of the Scheme(s) of Helios Mutual Fund ('Fund') and confirm and declare as follows: I/We am/are eligible Investor(s) as per the scheme related documents and not prohibited from accessing capital markets by any order/ruling/Judgment etc. passed by SEBI/Statutory Authority or Courts in India and Foreign laws. I/We am/are authorised to make this investment as per the Constitutive documents/ authorization(s). I/We have not received nor been induced by any rebate or gifts, directly or indirectly, in making this investment. I/We declare that the amount invested in the Scheme is through legitimate sources only and is not designed for the purpose of contravention or evasion of any Act / Regulations / Rules / Notifications / Directions or any other Applicable Laws enacted by the Government of India or any Statutory Authority. RIA Declaration: I/We hereby give you my/our consent to share/provide the transactions data feed/portfolio holdings/NAV etc. in respect of my/our investments under Direct Plan of all Schemes managed by you, to the above-mentioned SEBI-Registered Investment Adviser/RIA. The ARN holder has disclosed to me/us all the commissions (in the form of trail commission or any other mode), payable to him for the different competing Schemes of various Mutual Funds from amongst which the Scheme is being recommended to me/us. I/We hereby declare that the above information is given by the undersigned and the particulars given by me/us are correct and complete. I/We hereby agree and authorize you to disclose, share, remit in any form/manner/mode the above information and/or any part of it including the changes/up- dates that may be provided by me/us to the Fund, its Sponsor/s, Trustees, Asset Management Company, its employees, agents and third party service providers, SEBI registered intermediaries for single updation / submission, any Indian or foreign statutory, regulatory, judicial, quasi-judicial authorities/agencies including but not limited to Financial Intelligence Unit-India (FIU-IND) etc without any intimation/advice to me/us. I/We have read and understood the purpose(s), as described under the Privacy Policy of the AMC, for which my/our details can be shared with various entities/people/authorities indicated in foregoing Para and I/We hereby consent to the same. I/We hereby confirm that I/We have not been offered/ communicated any indicative portfolio and/or any indicative yield by the Fund/AMC/its distributor for this investment. I/We hereby authorize the representatives of the Fund/AMC and its Associates to contact me through any mode of communication. This will override the registry on DND / DNDC, as the case may be.

Signature of Sole/First Applicant/Guardian	Signature of Second Applicant	Signature of Third Applicant
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CHECKLIST FOR APPLICATION FORM

IMPORTANT POINTS TO BE NOTED:

- * Effective from April 1, 2024, KYC status for the investors new to Helios Mutual Fund should be Validated or the application should be submitted along with the duly completed Re-KYC form with valid proofs. For more information refer following link: <https://www.heliosmf.in/kyc-norms/>
- * As per the New PAN validation process effective from April 30, 2024, name & date of birth on the application should be mentioned as per Income Tax Department (ITD) / PAN Card.
- * Effective from May 15, 2024, Non-Resident Indian (NRI) Investors, can transact in Mutual Fund till April 30, 2025, if their KYC status is "Registered".
- * It is mandatory to provide nomination details or opt out declaration for folios opened by individuals with single mode of holding. Nomination shall be optional for jointly held Mutual Fund folios.

Please submit the following documents with your application (where applicable)

SR.No.	Documents	Individuals	NRIs/ PIO/ OCI	Minors	Companies / Body Corporates	Trusts	Societies	HUF	Partnership Firms / LLP	FPIs	Investments through Constituted Attorney
1	Signed A/c Payee cheque/draft favouring the scheme	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Copy of cancelled cheque (Required where pay out bank details are different from the instrument bank)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Resolution / Authorisation to invest				✓	✓	✓		✓	✓	
4	List of Authorised Signatories with Specimen Signature(s)				✓	✓	✓		✓	✓	✓
5	Memorandum & Articles of Association				✓						
6	Trust Deed					✓					
7	Bye-Laws						✓				
8	Partnership Deed / Deed of Declaration							✓	✓		
9	Proof of PAN & KYC / CKYC - KIN number (including for guardian)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	Foreign Inward Remittance Certificate		✓							✓	
11	Date of Birth Certificate or School Living Certificate or Passport of Minor evidencing relationship with Guardian			✓							
12	Declaration for Identification of Beneficial ownership				✓	✓	✓	✓	✓	✓	✓
13	FATCA / CRS	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
14	PIO/OCI (As applicable)		✓								

All documents for entities above should be originals / true copies certified by the Director / Trustee / Company Secretary / Authorised Signatory / Notary Public, as applicable.

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INSTRUCTIONS TO HELP YOU COMPLETE THE APPLICATION FORM

I. GENERAL INSTRUCTION:

1. Please read the Key Information Memorandum (KIM), Statement of Additional Information (SAI) and the Scheme Information Document (SID) carefully before investing. All applicants are deemed to have read, understood and accepted the terms subject to which this offer is being made and bind themselves to the terms upon signing the Application Form and tendering payment.
2. The application form must be filled in English in BLOCK letters using Black or Dark Blue colored ink. Incomplete applications are liable to be rejected. Please ensure that the requisite details and documents have been provided. This will help in avoiding processing delays and / or rejection of your Application Form. All subscription application forms should be submitted only at the designated Investor Service Center of Helios Mutual Fund or CAMS.
3. The Applicant's name and address must be given in full (P.O. Box No. alone is not sufficient). In case of multiple applicants, all communication and payments towards redemption will be made in the name of / favoring first applicant only. If the first applicant is a minor, the name of the Guardian who will sign on behalf of the minor should be filled in the space provided. Please fill in your date of birth as this may be required for validating your identity for certain transactions/communication. Also, please provide Mobile No./E-mail Id. of the first applicant, so as to facilitate faster and efficient communication.
4. All applicants must sign the form, (quoting existing folio no, if any). Thumb impressions must be attested by a Judicial Magistrate/Notary Public under his/her official seal. In the case of HUF, the Karta should sign on behalf of the HUF. Authorised signatories, signing on behalf of a Company/Body Corporate/Society/Trust etc should sign under their official seal, designation. A list of Authorised Signatories (POA/Board Resolution) with their names & designations duly certified/attested by the bankers should be attached with the application form.
5. Please note that if no Option is ticked/indicated in the application form, the units will be allotted under the Growth Option of the Scheme. Similarly, Reinvestment of Income Distribution cum capital withdrawal Option of the Income Distribution cum capital withdrawal shall be the default sub-options.
6. If Mode of Holding is not mentioned for Joint Holders, the default mode of holding would be Joint.
7. If the investment is done on behalf of the minor, then the minor shall be the sole holder in the folio/account. Joint holding will not be allowed in the folio/account opened on behalf of the minor.
8. Guardian in the folio on behalf of the minor should either be a natural guardian (i.e., father or mother) or a court appointed Guardian.
9. If you have invested through a distributor kindly specify the Name and ARN Code of the distributor else for Direct Investment, please Mention "Direct" in the Column "Name & Broker Code/ARN". In case nothing is specified then by default the Broker Code will be treated as Direct.
10. Investors are required to clearly indicate the plan/option in the application form of the scheme. Investors may note that the following shall be applicable for the default plan.

Scenario	Broker Code mentioned by the investor	Plan mentioned by the investor	Default Plan to be captured
1	Not mentioned	Not mentioned	Direct Plan
2	Not mentioned	Direct Plan	Direct Plan
3	Not mentioned	Regular Plan/Other than Direct Plan	Direct Plan
4	Mentioned	Direct Plan	Direct Plan
5	Direct	Not Mentioned	Direct Plan
6	Direct	Regular Plan/Other than Direct Plan	Direct Plan
7	Mentioned	Regular Plan/Other than Direct Plan	Regular Plan/ Other than Direct Plan
8	Mentioned	Not Mentioned	Regular Plan/ Other than Direct Plan

In cases of wrong/invalid/incomplete ARN codes mentioned on the application form, the application shall be processed under Regular Plan. The AMC shall contact and obtain the correct ARN code within 30 calendar days of the receipt of the application form from the investor/distributor. In case the correct code is not received within 30 calendar days, the AMC shall reprocess the transaction under Direct Plan from the date of application without any exit load. Similarly, in the absence of clear indication as to the choice of option (Growth or Payout of Income Distribution cum Capital withdrawal Option), by default the units will be allotted under the Growth Option of the default /selected plan of the scheme.

11. Investors can opt for Special facilities like Systematic Investment Plan (SIP), SIP Top UP, Systematic Transfer Plan (STP), Flex STP, Value STP, Systematic Withdrawal Plan (SWP).
12. The guardian cannot undertake any financial and non-financial transactions including fresh registration of Systematic Transfer Plan (STP), Systematic Investment Plan (SIP) and Systematic Withdrawal Plan (SWP) after the date of the minor attaining majority till the time requisite documents evidencing change of status from 'minor' Unit holder are received.

13. Politically Exposed Persons (PEP) are defined as individuals who are or have been entrusted with prominent public functions in a foreign country, e.g., Heads of States or of Governments, senior politicians, senior Government/judicial/military officers, senior executives of state-owned corporations, important political party officials, etc.
14. If the Scheme name on the application form and on the payment instrument are different, the application may be processed and units allotted at applicable NAV of the scheme mentioned in the application/transaction slip duly signed by investor(s), given that the same constitutes a valid legal document between the investor and the AMC.
15. If the Name given in the application form does not match the name as appearing on the PAN Card, authentication, application may be liable to get rejected or further transactions may be liable to get rejected.
16. If the Purchase/SIP transaction of any of the specific scheme(s) cannot be processed, then the entire application is liable for rejection and the Purchase/SIP proceeds if any debited from the investor's account will be refunded back to the investor's bank account.

II. APPLICANT'S INFORMATION:

1. In case of application(s) made by individual investors under a Power of Attorney, the original Power of Attorney or a duly notarized copy should be submitted along with the subscription application form. In case of applications made by non-individual investors, the authorized signatories of such non-individual investors should sign the application form in terms of the authority granted to them under the Constitutional Documents/Board resolutions/Power of Attorneys, etc. A list of specimen signatures of the authorized signatories duly certified/attested should also be attached to the application form. The Mutual Fund/AMC/Trustee shall deem that the investments made by such non-individual investors are not prohibited by any law/constitutional documents governing them and they possess the necessary authority to invest.
2. Application made by a limited company or by a body corporate or a registered society or a trust, should be accompanied by a copy of the relevant resolution or authority to make the application along with a certified copy of the Memorandum and Articles of Association or Trust Deed / Bye Laws / Partnership Deed, whichever is applicable.
3. In the case of non-individual applicants, i.e. HUF / Companies/AOP / BOI / Trusts / Societies / FIs etc. the name, email-ID and telephone number of the contact person to should be provided.
4. Date of Birth of the minor is mandatory while opening the account/folio.
5. In case the investment is done on behalf of the minor the relationship/ status of the guardian as father, mother or legal guardian and Date of birth of the minor shall be specified in the application form and following documents shall be submitted along with the application form as evidence:
 - i. Birth certificate of the minor, or
 - ii. School leaving certificate/Mark sheet issued by Higher Secondary Board of respective states, ICSE, CBSE etc., or
 - iii. Passport of the minor, or
 - iv. Any other suitable proof evidencing the date of birth of the minor.
 - v. In the case of court appointed legal guardian, supporting documentary evidence shall be provided.
 - vi. In case of natural guardian, a document evidencing the relationship if the same is not available as
 - vii. Part of the documents submitted as per point. i-iv above.

6. Permanent Account Number (PAN):

SEBI has made it mandatory for all applicants (in the case of application in joint names, each of the applicants) to mention his/her permanent account number (PAN) irrespective of the amount of purchase. *Where the applicant is a minor, and does not possess his / her own PAN, he/ she shall quote the PAN of his/ her father or mother or the guardian, signing on behalf of the minor, as the case may be. In order to verify that the PAN of the applicants (in case of application in joint names, each of the applicants) has been duly and correctly quoted therein, the applicants shall attach along with the purchase application, a photocopy of the PAN card duly self-certified along with the original PAN Card. The original PAN Card will be returned immediately across the counter after verification *includes fresh/ additional purchase, Systematic Investment, Micro investment (including lumpsum & Micro SIP) & Investors residing in the state of Sikkim are exempt from the mandatory requirement of PAN proof submission however they are required to mandatorily submit PAN Exempt KYC Reference No (PEKRN) to Helios Mutual Fund. Applications not complying with the above requirement may not be accepted/ processed. Additionally, in the event of any Application Form being subsequently rejected for mismatch / non-verification of applicant's PAN details with the details on the website of the Income Tax Department, the investment transaction will be cancelled and the amount may be redeemed at the applicable NAV, subject to payment of exit load, if any.

Please contact any of the Investor Service Centres/ CAMS/ Distributors or visit our website www.heliosmf.in for further details.

7. Prevention of Money Laundering and Know Your Client (KYC):

In order to reduce hardship and help investors dealing with SEBI intermediaries, SEBI issued three circulars - MIRSD/SE/Cir-21/2011 dated October 05, 2011, MIRSD/Cir-23/2011 dated December 02, 2011 and MIRSD/Cir-26/2011 dated December 23, 2011 informing SEBI registered intermediaries as mentioned therein to follow, with effect from January 01, 2012, a uniform KYC compliance procedure for all the investors dealing with them on or after that date. SEBI also issued KYC Registration Agency ("KRA")

Regulations 2011 and the guidelines in pursuance of the said Regulations and for In-Person Verification ("IPV").

All investors (individual and non- individual) are required for KYC compliance. However, applications should note that minors cannot apply for KYC compliance and any investment in the Name of minors should be through a Guardian, who should be KYC compliant for the purpose of investing with a Mutual Fund. Also applicants/ unit holders intending, to apply for units currently holding units and operating their Mutual Fund folios through a Power of Attorney (PoA) must ensure that the issue of PoA and the holder of the PoA must mention their KYC compliance status at the time of investment. PoA holders are not permitted to apply for KYC compliance on behalf of the issuer of the PoA, Separate procedures are prescribed for change in name, address, and other KYC related details, should the applicant desire to change such information, POS will extend the services of effecting such changes.

- Individual client who has registered under Central KYC Records Registry (CKYCR) has to fill the 14-digit KYC Identification Number (KIN) in application form as per AMFI circular 135/BP/68/2016-17. To download Common KYC Application Form, please visit our website www.heliosmf.in
- In accordance with the aforesaid SEBI circulars and AMFI best practice guidelines for implementation of CKYC norms with effect from February 1, 2017:
- Individual investors who have never done KYC process under KRA regime i.e. a new investor who is new to KRA system and whose KYC is not registered or verified in the KRA system shall be required to provide KYC details in the CKYC Form to the Mutual Fund/ AMC.
- Individual investor who fills old KRA KYC Form, should provide additional / missing information using Supplementary KYC Form or CKYC Form.
- Details of investors shall be uploaded on the system of CKYCR and a 14 digit unique KYC Identifier ('KIN') will be generated for such customer.
- New investors, who have completed CKYC process & have obtained KIN may quote their KIN in the application form instead of submitting CKYC Form/ Supplementary KYC Form.
- AMC/ Mutual Fund shall use the KIN of the investor to download the KYC information from CKYCR system and update its records.

In accordance with AMFI circular - 35P/MEM-COR/54/2019-20 dated February 28, 2020, it is mandatory, KYC to be verified by KYC Registration Agency before processing redemption. Further, investor requested to complete KYC process before placing redemption request.

The CKYC Form and Supplementary KYC Form are available at Investor Service Centre (ISC) of Helios Mutual Fund and on website www.heliosmf.in

The AMC reserves the right to reject transaction application in case the investor(s) fails to submit information and/or documentation as mentioned above. In the event of non-compliance of KYC requirements, the Trustee / AMC reserves the right to freeze the folio of the investor(s).

8. In case of NRI/FII investors the Account Statements / Redemption Cheques / Other correspondence will be sent to the mailing address mentioned.
9. All applications are accepted subject to detailed scrutiny and verification. Applications which are not complete in all respects are liable for rejection, either at the collection point itself or subsequently after detail scrutiny/verification at the back office of the registrars

III. BANK DETAILS:

1. As per the SEBI guidelines, it is mandatory for investors to mention their bank account details in the application form. In the absence of the bank details the application form will be rejected.
2. Purchase Application requests should necessarily mention the pay- in bank account details i.e bank name, bank account number, bank branch used for issuing the payments to the fund. The first unit holder has to ensure that the subscription payment has to be made through his own bank account or through any of the bank accounts wherein he is one of the joint bank account holders. If this is not evidenced on the payment cheque/funds transfer/RTGS/NEFT request, demand draft etc given by the investor at the time of subscription then unit holder should attach necessary supporting documents as required by the fund like bank certificate, bank passbook copy, bank statement etc to prove that the funds are from a bank account held by the first unit holder only. If the documents are not submitted with the application the fund reserves the right to reject the application or call for additional details. In specific exceptional situations where Third-Party payment is permitted like i.e (i) Payment by employer on behalf of employee under Systematic Investment Plan (SIP) facility, or lump sum / one time subscription, through payroll deductions or deductions of expense reimbursements (ii) Payment by Corporate to its Agent/Distributor/Dealer (similar arrangement with principal-agent relationship), on account of commission/incentive payable for sale of its goods/ services, in the form of the Mutual Fund Units through Systematic Investment Plans or lump sum / one-time subscription (iii) Custodian on behalf of an FII or a client. For the above-mentioned cases KYC of the investor and the KYC of the person making the payment is mandatory irrespective of the amount. Additionally, a declaration by the person making the payment giving details of the bank account from which the payment is being made and the relationship with the beneficiary is also required to be submitted.
3. Direct Credit of Redemption / IDCW Proceeds / Refund if any - Helios MF will endeavor to provide direct / electronic credit for IDCW / redemption payments into the investors bank account directly. In case the direct credit is not affected by the unitholder's banker for any reason then Helios MF reserves the right to make the payment to the investor by a cheque / DD. If the electronic credit is delayed or not affected or credited to a wrong account, on account of incomplete or incorrect information, Helios MF will not be held responsible. Please provide the MICR Code/IFSC code on the right bottom of your Cheque for us to help you in future for ECS/NEFT credit of IDCW and redemption payout.

4. Helios MF offers facility to register multiple bank accounts in the folio and designate one of the bank account as "Default Bank Account". Default bank account will be used for all IDCW and redemption payouts unless investor specifies one of the existing registered bank accounts in the redemption request for receiving redemption proceeds. A new non – registered bank account specified in the redemption request for receiving redemption proceeds will not be considered and the redemption proceeds will by default be credited into the default bank account. The investor will have to initially get the non-registered bank account registered in the folio and then apply for the redemption request.
5. Also, if no registered bank account is mentioned at the time of redemption, then by default the redemption proceeds will be credited into the default Bank account.
6. In accordance with the AMFI Best Practice Guideline Circular No. 17/2010-11 dated October 22, 2010 and Circular No. 39/ 2013-14 dated August 23, 2013 and to reduce operational risk. Investor(s) are requested to note that any one of the following documents shall be required to submit as a proof of Bank Account Details (for Redemption/ IDCW), in case the cheque provided along with fresh subscription/ new folio creation does not belong to the Bank Account Details specified in the application form for redemption / IDCW payments w.e.f. March 1, 2014.
 - (a) Cancelled original cheque of the Bank Account Details with first unit holder name and bank account number printed on the face of the cheque; (or)
 - (b) Self attested copy of bank statement with current entries not older than 3 months; (or)
 - (c) Self attested copy of bank passbook with current entries not older than 3 months; (or)
 - (d) Bank Letter duly signed by branch manager authorized personnel.

IV. INVESTMENT & PAYMENT DETAILS:

1. Payment should be made by Crossed Cheques/Demand Draft/ Payorder, favouring to "Helios Mutual Fund Scheme Name" and marked "Account Payee" payable locally in the city where the application is submitted. Post dated or outstation cheques/draft are not permitted. Application received with outstation Cheque/Demand Draft shall be rejected.

Investors from such centers, who do not have a facility to pay by local cheque, as there are no Collection Centres of Helios MF, will be permitted to deduct the actual DD commission's charges. document tary proof, thereof is to be attached, if not attached the AMC reserves the right to call for the same at a later date. The amount of the DD commission charges will be limited to the actual charges paid or DD charges of State Bank of India, whichever is lower.

2. Please mention the application serial no. on the reverse of the cheque/ demand draft tendered with the application.
3. In case the payment is made through Demand Draft or Bankers Cheque or Indian Rupee draft purchased abroad or from FCNR or NRE A/c, an Account Debit Certificate from the Bank issuing the draft, confirming the debit should be submitted. For subscription made by NRE / FCNR Account cheques, the application forms must be accompanied with a photocopy of the cheque or Account Debit Letter / Certificate from the bankers.
4. One time Bank mandate (OTBM) facilitates the investor to register a debit Mandate with his banker which will contain a pre-defined upper limit for the amount to be debited from his bank account for every Purchase Transaction done.

V. TRANSACTION CHARGES:

In terms of the provisions of Para 10.5 of the Master Circular, Mutual Funds are allowed to deduct following transaction charge on per subscription of Rs. 10,000 and above, where such subscriptions are received through distributors / agents based on the type of product opted-in to receive the transaction charges.

The distributors shall also have the option to opt in or opt out of levying transactions charges based on the type of product.

Accordingly, transaction charges as follows will be deducted by the Fund, from the subscription received from investors and paid to distributors / agents who have opted to receive the transaction charge

- (i) First Time Investor in Mutual Fund (across all Mutual Funds)

Transaction charge of Rs. 150/- per subscription of Rs. 10,000 and above will be deducted from the subscription amount and paid to the distributor / agent of the first time investor and the balance shall be invested in the relevant scheme opted by the investor.

- (ii) Existing Investor in Mutual Fund

Transaction charge of Rs. 100/- per subscription of Rs. 10,000 and above will be deducted by the Fund from the subscription amount and paid to the distributor / agent of the investor and the balance shall be invested in the relevant scheme opted for by the investor.

However, transaction charges in case of investments through SIP under (i) and (ii) above shall be deducted only if the total commitment (i.e. amount per SIP installment x No. of installments) amounts to Rs. 10,000/- or more. The transaction charge shall be deducted in 4 equal installments.

- (iii) Transaction charges shall not be deducted for

- a. Purchases / subscriptions / total commitment amount in case of SIP for an amount less than Rs. 10,000;
- b. Transactions other than purchases / subscriptions relating to new inflows such as Switch / STP / SWP etc.;
- c. Purchases / subscriptions made directly with the Fund without any ARN code i.e. not through any distributor / agent. (d) Purchases / subscriptions carried out through the Stock Exchange Platform.
- d. Where the distributor of the investor has not opted to receive any Transaction Charges.

The statement of account to unit holders will clearly provide details of the net investments as gross subscription amount less transaction charge and the number of units allotted against the net investment.

However, the option to charge "transaction charges" is at the discretion of the distributors. Investors may note that distributors can opt to receive transaction charges based on 'type of the Scheme'. Accordingly, the transaction charges would be deducted from the subscription amounts, as applicable.

The aforesaid transaction charge shall be deducted by the Asset Management Company from the subscription amount and paid to the distributor, as the case may be and the balance amount shall be invested subject to deduction of Goods and Services Tax.

Identification of investors as "first time" or "existing" will be based on Permanent Account Number (PAN)/PAN Exempt KYC Reference Number (PEKRN) at the First/ Sole Applicant/ Guardian level. Hence, Unitholders are urged to ensure that their PAN/ PEKRN/ KYC is updated with the Fund. Unit holders may approach any of the Official Points of Acceptances of the Fund i.e. Investor Service Centers (ISCs) of the Fund/ offices of our Registrar and Transfer Agent (CAMS) in this regard.

VI. NOMINATION FOR UNITS HELD IN PHYSICAL MODE:

1. Nomination facility is available to individuals applying on their own behalf i.e. singly or jointly. Nomination is mandatory for folios opened by individuals with single mode of holding.
2. If the investor does not fill in the nomination details under Point no - 12 (A) of the Application form, then he needs to select nomination OPT-OUT section -12 (B) with declaration & to be duly signed by the unit holder.
3. Applications where details of nomination/intention to opt out of nomination, has not been provided, are liable to be rejected. Nomination shall be optional for jointly held Mutual Fund folios.
4. Multiple nominees (Resident, NRI, Including Minor) can be nominated. Nomination can also be in favor of the Central Government, State Government, a local authority, any person designated by virtue of his office or a religious or charitable trust.
5. Nomination of an NRI is subject to requirements, if any, prescribed by RBI and SEBI from time to time.
6. Nomination can be changed at any time during the currency of the investment by the same persons who have made the nominations.
7. Unitholders being either parent or lawful guardian on behalf of a minor and an eligible institution, societies, bodies corporate, HUF, AoPs, Bols and partnership firms shall have no right to make any nomination.
8. The nominee shall not be a trust (other than a religious or charitable trust), society, body corporate, partnership firm, karta of HUF or power of attorney holder.
9. On registration of nomination a suitable endorsement shall be made on the statement of account or in the form of a separate letter.
10. The facility of nomination is available to a unitholder under SEBI (MFs) Regulations and guidelines issued by SEBI from time to time.
11. Nomination in respect of units stands rescinded, upon the transfer of units.
12. On cancellation of nominations, the nomination shall stand rescinded, and Helios MF shall not be under any obligation to transfer the units in favor of the nominee.
13. Where a nomination in respect of any unit has been made, the units shall, on the death of the unitholder(s), vest in the nominee and on compliance of necessary formalities the nominee shall be issued a SOA in respect of the units so vested subject to any charge or encumbrance over the said units. The nominee would be able to hold the units provided he is otherwise eligible to become a unitholder of the scheme.
14. Where there are two or more unitholders, one of whom has expired the title to units shall vest in the surviving unitholder(s) who may retain the nomination or change or cancel the same. However, non-expression of desire to change or substitute the nominee by surviving unitholder shall be deemed to be the consent of surviving unitholder for the existing nomination.
15. Transmission made by the AMC as aforesaid, shall be a full discharge to the AMC from all liabilities in respect of the said units. For further details please refer to SAI.
16. In case of a Zero Balance Folio Holder, nomination mentioned in Zero Balance Folio form shall be taken as default unless Scheme specific nomination has been made.
17. Where a folio has joint holders, all joint holders should sign the request for Nomination/cancellation of nomination, even if the mode of holding is not "joint."
18. Power of Attorney (POA) holder cannot sign the Nomination form.
19. Nomination is not allowed in a folio held on behalf of a minor.
20. Nomination is maintained at the folio level and not at the scheme level. If the investor fills in a fresh application form with a new Nominee name then the same shall supersede the existing nominee details in the folio.

VII. Communication for the investors:

- a) In accordance with SEBI Circular No. Cir/ IMD/ DF/16/ 2011 dated September 8, 2011 and SEBI Circular no. CIR/MRD/DP/31/2014 dated November 12, 2014 the investor whose transaction has been accepted by the Helios MF shall receive a confirmation by way of email and/or SMS within 5 Business Days from the date of receipt of transaction request, same will be sent to the Unit holders registered e-mail address and/or mobile number.
- b) In case mobile no. & email ID not provided on the application form then, it will be captured as per KYC records.

Thereafter, a Consolidated Account Statement ("CAS") shall be issued in line with the following procedure:

1. Consolidation of account statement shall be done based on PAN. In case of multiple holding, it shall be PAN of the first holder and pattern of holding.

2. The CAS shall be generated on a monthly basis and shall be issued on or before 10th of the immediately succeeding month to the unit holder(s) in whose folio(s) transaction(s) has/ have taken place during the month.
3. In case there is no transaction in any of the mutual fund folios then CAS detailing holding of investments across all schemes of all Mutual Funds will be issued on half yearly basis [at the end of every six months (i.e., September/ March)]
4. Investors having MF investments and holding securities in Demat account shall receive a Consolidated Account Statement containing details of transactions across all Mutual Fund schemes and securities from the Depository by email / physical mode
5. Investors having MF investments and not having Demat account shall receive a Consolidated Account Statement from the MF Industry containing details of transactions across all Mutual Fund schemes by email / physical mode.

The word 'transaction' shall include purchase, redemption, switch, Payout of Income Distribution cum capital withdrawal option, Reinvestment of Income Distribution cum capital withdrawal option, systematic investment plan, systematic withdrawal plan and systematic transfer plan transactions. CAS shall not be received by the Unit holders for the folio(s) wherein the PAN details are not updated. The Unit holders are therefore requested to ensure that the folio(s) are updated with their PAN. For Micro SIP and Sikkim based investors whose PAN details are not mandatorily required to be updated Account Statement will be dispatched by Helios Mutual Fund for each calendar month on or before 10th of the immediately succeeding month.

In case of a specific request received from the Unit holders, Helios Mutual Fund will provide the account statement to the investors within 5 Business Days of the receipt of such request.

VIII. SEBI circular of June 30, 2009 on removal of entry load:

In terms of SEBI circular no. SEBI/IMD/CIR No.4/ 168230/09 dated June 30, 2009, no entry load will be charged by the Scheme to the investor effective August 1, 2009. Upfront commission shall be paid directly by the investor to the AMFI registered Distributors based on the investors' assessment of various factors including the service rendered by the distributor.

IX. Benefits:

1. Mobile No.: Get alerts on the move for Purchase, IDCW or Redemption, SIP Debit alert after it reflects in your account or two days prior to SIP debit.
2. E-Mail ID: The Account Statement will be e-mailed instantly to your registered email address as and when you transact with Helios Mutual Fund.
3. IFSC/MICR Code: With Helio E-IDCW you can have your IDCW credited in your account through the Electronic Clearing Service (ECS)/ National Electronic Fund Transfer (NEFT).

X. MICRO investment (including lumpsum & Micro SIP):

1. In line with SEBI letter no. OW/16541/2012 dated July 24, 2012 addressed to AMFI, Investments in the mutual fund schemes (including investments through Systematic Investment Plans (SIPs)) up to Rs. 50,000/- per investor per year shall be exempted from the requirement of PAN.

Accordingly, for considering the investments made by an investor up to Rs. 50,000/-, an aggregate of all investments including SIPs made by an investor in a Financial Year i.e. from April to March, shall be considered and such investors shall be exempted from the requirement of PAN. However, requirements of Know Your Customer (KYC) shall be mandatory and investors seeking the above exemption of PAN will need to submit the PAN Exempt KYC Reference No (PEKRN) acknowledgement issued by KRA along with the application form. This exemption is applicable only for individuals including NRIs, minors acting through guardian, Sole proprietorship firms and joint holders*. Other categories of investors, e.g. PIOs, HUFs, QFIs, non - individuals, etc. are not eligible for such exemption. In the case of joint holders, first holder must not possess a PAN. Investors are requested to note that, in case where a lump sum investment is made during the financial year and subsequently a fresh SIP mandate request is given where the total investment for that financial year exceeds Rs. 50,000/-, such SIP application shall be rejected. In the case where a SIP mandate is submitted during the financial year and subsequently a fresh lumpsum investment is being made provided where the total investment for that financial year exceeds Rs. 50,000, such lump sum application will be rejected. Redemptions if any, in the Micro Investment folio, shall not be considered for calculating the exemption limit for such financial year. Consolidation of folio shall be allowed only if the PEKRN in all folios is same along with other investor details.

2. In case the first Micro SIP installment is processed, and the application is found to be defective, the Micro SIP registration will be ceased for future installments. No refunds to be made for the units already allotted. Investors will be sent a communication to this effect. However, redemptions shall be allowed.

XI. Units held in the dematerialised form:

1. With effect from October 1, 2011, in accordance with SEBI Circular No. IMD/ DF/9/2011 dated May 19, 2011, an option to subscribe/hold the units of the Scheme(s)/Plan(s) of Helios in dematerialized (demat) form is being provided to the investors in terms of the guidelines/ procedural requirements as laid by the Depositories (NSDL/CDSL) / Stock Exchanges (NSE / BSE) from time to time.
2. The Unit holders are given an Option to hold the units by way of an Account Statement (Physical form) or in Dematerialized ('Demat') form. Unit holders opting to hold the units in demat form must provide their Demat Account details in the specified section of the application form. The Unit holder intending to hold the units in Demat form are required to have a beneficiary account with the Depository Participant (DP) (registered with NSDL / CDSL as may be indicated by Helios) and will be required to indicate in the application the DP's name, DP ID Number and the beneficiary account number of the applicant with the DP. Applicants must ensure that the sequence of names and other details like Client ID, Address and PAN details as mentioned in the application form matches that of the account held with the Depository Participant. Only those applications where the details

are matched with the depository data will be treated as valid applications. If the details mentioned in the application are incomplete/ incorrect, not matched with the depository data, then units will be allotted in the physical mode and an Account Statement shall be sent to them. Such investors will not be able to trade on the stock exchange till the holdings are converted into demat form.

3. Unit Holders opting the units in the demat mode, can submit redemption/switch only through DP or through stock exchange platform.
4. Unit holders opting for investment in demat mode cannot opt for facilities like STP, SWP & Top Up.
5. In case, the Unit holder desires to hold the Units in a Dematerialized / Rematerialized form at a later date, the request for conversion of units held in non-demat form into Demat (electronic) form or vice-versa should be submitted along with a Demat/Remat Request Form to their Depository Participants.
6. Units held in demat form will be transferable.

XII. Employee Unique Identification Number (EUIIN) would assist in tackling the problem of misselling even if the employee/relationship manager/ salesperson leave the employment of the distributor.

Distributors are advised to ensure that the sub broker affixes his/her ARN code in the column separately provided in addition to the current practice of affixing the internal code issued by the main ARN holder and the EUIIN of the Sales Person (if any) in the EUIIN space. Investors are requested to note that EUIIN is applicable for transactions such as Purchases, Switches, Registrations of SIP/STP/Trigger/Transfer of Income Distribution cum Capital Withdrawal Plan and EUIIN is not applicable for transactions such as Installments under SIP/STP/SWP, Income Distribution cum Capital Withdrawal option Reinvestments, Redemption, SWP Registration, Zero Balance Folio creation and installments under Income Distribution cum Capital Withdrawal option Transfer Plans. Investors are requested to note that EUIIN is largely applicable to sales persons of non individual ARN holders (whether acting in the capacity of the main distributor or sub broker). Further, EUIIN will not be applicable for overseas distributors who comply with the requirements as per AMFI circular CIR/ ARN-14/12-13 dated July 13, 2012.

XIII. Ultimate Beneficial Owners(s): Pursuant to SEBI Master Circular No. CIR/ISD/AML/3/2010 dated December 31, 2010 on Anti Money Laundering Standards and Guidelines on identification of Beneficial Ownership issued by SEBI vide its Circular No. CIR/MIRSD/2/2013 dated January 24, 2013, investors (other than Individuals) are required to provide details of 'Ultimate Beneficial Owner(s) (UBO(s))' and submit proof of identity (viz. PAN with photograph or any other acceptable proof of identity prescribed in common KYC form) of UBO(s). Further, the Prevention of Money Laundering Rules, 2005 also require that every banking company, financial institution (including Mutual Funds) and intermediary shall identify the beneficial owner. In case the investor or owner of the controlling interest is a company listed on a stock exchange or is a majority owned subsidiary of such a company, the details of shareholders or beneficial owners are not required to be provided. Non-individual applicants/investors are mandated to provide the details on 'Ultimate Beneficial Owner(s) (UBO(s))' by filling in the declaration form for 'Ultimate Beneficial Ownership'.

Providing information about beneficial ownership will be applicable to the subscriptions received from all categories of investors except Individuals and a Company listed on a stock exchange or is a majority owned subsidiary of such a Company. Proof of Identity of the UBO such as Name/s, Address & PAN/Passport together with self-attested copy* along with the declaration form for 'Ultimate Beneficial Ownership' are required submitted to Helios AMC/its RTA. (*Original to be shown for verification and immediate return). In case of any change in the beneficial ownership, the investor should immediately inform Helios MF / its Registrar / KRA, as may be applicable, about such changes. Please contact the nearest Investor Service Centre (ISC) of Helios Mutual Fund or log on to our website www.heliosmf.in for the Declaration Form.

XIV. Foreign Account Tax Compliance Act ("FATCA"):

- a) The Central Board of Direct Taxes (CBDT) has notified Rules 114F to 114H, as part of the Income Tax Rules, 1962, which require Indian financial institutions to seek additional personal, tax and beneficial owner information and certain certifications and documentation from all account holders and/or applicants.
- b) Applicants/Unit holders are required to mandatorily provide the relevant information for FATCA and CRS, including Ultimate Beneficial Ownership (UBO) details. In case of any change in any information provided, Unit holders should ensure to advise the Fund/RTA promptly i.e within a period of 30 days.
- c) All Applicants/Unit holders, individuals and non-individuals, must be aware that the failure to providing all relevant details in relevant section and/or relevant forms will result in rejection of their investment application form, refund of application money, reversal of units allotted and the Fund will not be liable for any consequent loss to the Applicants/ Unit holders.
- d) Applicants like Individuals (including in the name of sole proprietorship firm), joint applicants, HUF, are required to provide details, as mentioned in this section,

like Place and Country of birth, Country of Citizenship/Nationality mandatorily. If the applicant/s have any countries of tax residency other than India, details of all such countries and relevant tax identification number needs to be provided. If the space in the form is not adequate, applicants are required to attach additional sheets with information duly signed.

- e) If you have any questions about your tax residency or other definitions or terms used, please contact your tax advisor. If you are a US citizen or resident or greencard holder, please include United States in the foreign country information field along with your US Tax Identification Number.
- f) It is mandatory to supply a TIN or functional equivalent if the country in which you are tax resident issues such identifiers. If no TIN is yet available or has not yet been issued, please provide an explanation, and attach to the form.
- g) Applicant/unit holder should note that they also specifically authorize to disclose, share, remit in any form, mode or manner, all or any of the information provided by, including all changes, updates to such information as and when provided, to the Mutual Fund, its Sponsor, Asset Management Company, trustees, their employees / associated parties / RTAs ('the Authorized Parties') or any Indian or foreign governmental or statutory or judicial authorities
- h) Agencies including but not limited to the Financial Intelligence Unit- India (FIU- IND), the tax / revenue authorities in India or outside India and other investigation agencies without any obligation of advising me/us of the same. Further, applicant/ unit holder also authorizes to share the given information to other SEBI Registered Intermediaries to facilitate single submission / updation and for other relevant purposes.
- i) Applicant/unit holder also undertakes to keep the Mutual Fund informed in writing about any changes / modification to the above information in future and also undertake to provide any other additional information/ documentary proof as may be required.
- j) Please note that applicants/unit holders may receive more than one request for information if you have multiple relationships/accounts/ folios with us. Therefore, it is important that you respond to each of our request, even if you believe you have already supplied any previously requested information.
- k) In case any of the specified information provided by the applicant/unit holder is found to be false or untrue or misleading or misrepresenting, applicant/unit holder will be solely liable and will indemnify the Mutual Fund, it's Sponsor, Asset Management Company, Trustees, their employees / associated parties and the RTAs.
- l) In case applicant/unit holder has any of the Indicia, pertaining to a foreign country and yet declares self to be non-tax resident in the respective country, customer to provide relevant details as may be asked for.

XV. Legal Entity Identifier: As per the RBI circular "Introduction of Legal Entity Identifier for Large Value Transactions in Centralised Payment Systems" vide notification RBI/2020-21/82 DPSS.CO.ODNo.901/06.24.001/2020-21 dated 5th January 2021. RBI vide this notification has decided to introduce the LEI system for all payment transactions of value INR 50 crore and above undertaken by entities (non-individuals) using Reserve Bank-run Centralised Payment Systems viz. Real Time Gross Settlement (RTGS) and National Electronic Funds Transfer (NEFT). From April 1, 2021, 20-digit Legal Entity Identifier (LEI) information included while initiating any transaction of value INR 50 crore and above by entities (non-Individual).

XVI. Non-Profit Organization (NPO): As per Prevention of Money-laundering (Maintenance of Records) Amendment Rules, 2023 dated 7th March 2023, definition of Non-Profit Organization (NPO) has been revised. "Nonprofit organization" means any entity or organisation, constituted for religious or charitable purposes referred to in clause (15) of section 2 of the Income-tax Act, 1961 (43 of 1961), that is registered as a trust or a society under the Societies Registration Act, 1860 (21 of 1860) or any similar State legislation or a Company registered under the section 8 of the Companies Act, 2013 (18 of 2013)".

All NPOs should register themselves in DARPAN portal of NITI Aayog <https://ngodarpan.gov.in/>. In case of non-registration, the AMC shall register the details of such NPO investors on the DARPAN Portal of NITI Aayog and maintain such registration records for a period of five years after the business relationship between the AMC and the investor has ended or the account has been closed, whichever is later.

XVII. ONLINE DISPUTE REDRESSAL MECHANISM:

In accordance with SEBI Circular No. SEBI/HO/OIAE/OIAE_IAD-1/P/ CIR/2023/145 dated July 31, 2023 (updated on August 4, 2023) ("the Circular"), all disputes between institutional or corporate clients and AMC can be resolved, at the option of the institutional or corporate clients:

- a. in accordance with the circular and by harnessing online conciliation and/or online arbitration as specified in this circular, OR
- b. by harnessing any independent institutional mediation, conciliation and/or online arbitration institution in India.

Thus, institutional/corporate clients have to exercise their option under Section 12.

POINTS TO REMEMBER

Please ensure that:

1. Your Application Form is complete in all respect, Name, Address & contact details are mentioned in full, signed by all applicants.
2. Bank Account Details are entered completely and correctly. Permanent Account Number (PAN) of all the applicants are mandatory. (Refer instruction no. II-6)
3. For KYC please Refer instruction no. II-7 & for PAN Exempt KYC Refer instruction no. X
4. Appropriate Scheme Name, Plan & Option is mentioned clearly.
5. The Cheque / DD is drawn in favor of "Helios Mutual Fund Scheme name", dated and duly signed.
6. Application Number is mentioned on the reverse of the Cheque / DD.
7. Documents as listed alongside are submitted along with the Application (as applicable to your specific case).
8. Your email id or mobile number is updated.
9. Your IFSC code / MICR code is updated in order to get electronic payouts in to your bank account.

FATCA-CRS Declaration & Supplementary KYC Information Declaration Form for Entities

Please seek appropriate advice from your tax professional on your tax residency and related FATCA & CRS guidance

Part – A																								
PAN										Date of Incorporation	D	D	/	M	M	/	Y	Y	Y	Y				
Name																								
Address Type [for KYC address]	<input type="checkbox"/> Residential <input type="checkbox"/> Residential / Business <input type="checkbox"/> Business <input type="checkbox"/> Registered Office																							
Place of Incorporation											Country of Incorporation													
Gross Annual Income Details in INR	<input type="checkbox"/> < 1 Lakh <input type="checkbox"/> 1-5 Lacs <input type="checkbox"/> 5-10 Lacs <input type="checkbox"/> 10-25 Lacs <input type="checkbox"/> 25 Lacs-1 Cr <input type="checkbox"/> > 1 Cr										Net Worth in INR in Lacs					_____								
											Net Worth as of					dd/mm/yyyy								
Is the entity involved in / providing any of the following services:	<input type="checkbox"/> Foreign Exchange / Money Changer Services <input type="checkbox"/> Gaming / Gambling / Lottery Services [e.g. casinos, betting syndicates] <input type="checkbox"/> Money Laundering / Pawning										Any other information [if applicable]					<i>[Please specify]</i>								

Is "Entity" a tax resident of any country other than India – Yes No
 (If „Yes“, please provide country/ies in which the entity is a resident for tax purpose and the associated TIN)

Sr. No.	Country of Tax Residency	Tax Payer Identification Number/ Functional Equivalent / Company Identification Number or Global Entity Identification Number	Identification Type [TIN or other, please specify]
1			
2			
3			

In case the Entity's Country of Incorporation / Tax Residence is US but Entity is not a Specified US person, mention Entity's exemption code here _____ (Refer Instructions o)

Part B [to be filled by Financial Institutions or Direct Reporting NFFEs]	
We are a	GIIN (Global Intermediary Identification Number): <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <input type="checkbox"/> Financial Institution/ FFI [refer instructions a.] <p style="font-size: small; margin-top: 5px;"><i>Note: If you do not have a GIIN but you are sponsored by another entity, please provide your sponsor's GIIN above and indicate your sponsor's name below</i></p> Name of the sponsoring entity <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <input type="checkbox"/> Direct Reporting NFFE [refer instructions b.] <p style="font-size: small; margin-top: 5px;">GIIN not available [tick any one]: <input type="checkbox"/> Applied For <input type="checkbox"/> Not required to apply for – specify sub-category code <input type="checkbox"/> <input type="checkbox"/> [refer instructions c.] <input type="checkbox"/> Not obtained - Non-participating FFI</p>

Part C [Fill any one as applicable - to be filled by NFEs other than Direct Reporting NFFEs]	
1	Is the entity is a listed company [whose shares are regularly traded on a recognized stock exchange] [refer instructions d.] <input type="checkbox"/> No <input type="checkbox"/> Yes (If Yes, Please specify any one Stock Exchange on which the stock is traded regularly) Name of the Stock Exchange _____
2	Is the entity a "Related Entity" of a listed company [whose shares are regularly traded on a recognized stock exchange] [refer instructions e.] <input type="checkbox"/> No <input type="checkbox"/> Yes (Please specify the name of the listed company and one stock exchange on which stock is traded regularly) Name of the listed company: _____ Nature of Relation: <input type="checkbox"/> Subsidiary <input type="checkbox"/> Controlled Name of the Stock Exchange: _____

3	Is the entity an Active NFE?	<input type="checkbox"/> No <input type="checkbox"/> Yes - Nature of business _____ Please specify sub-category of Active NFE <input type="checkbox"/> <input type="checkbox"/> [refer instructions g.]
4	If the entity a Passive NFE: [refer instructions h.]	<input type="checkbox"/> No <input type="checkbox"/> Yes - Nature of business _____ If Yes, fill UBO declaration in the next section

if Passive NFE, please provide the below additional details for each of the Controlling person. (Please attach additional sheets if necessary)

Sr. No.	Name of UBO	Taxpayer Identification Number / PAN / Equivalent ID Number~	Place & Country of Birth	Country of Tax Residency*	Occupation Type [Service, Business, Others.]	Nationality	Father's Name	Date of Birth [dd/mm/yyyy]	Gender [Male, Female, others]
1									
2									
3									
4									

Additional details to be filled by controlling persons with tax residency / permanent residency / citizenship / Green Card in any country other than India.
 ~ In case TIN is not available, kindly provided functional equivalent.
 * If UBO has more than one tax residency outside India, details to be provided in separate rows for each of the tax residency countries.

Declaration:
 I/We acknowledge and confirm that the information provided above is true and correct to the best of my/our knowledge and belief. In case any of the above specified information is found to be false or untrue or misleading or misrepresenting, I/We am/are aware that I/We may liable for it. I/We hereby authorize you [CAMS/Fund/AMC/Other participating entities] to disclose, share, rely, remit in any form, mode or manner, all / any of the information provided by me, including all changes, updates to such information as and when provided by me to / any of the Mutual Fund, its Sponsor, Asset Management Company, trustees, their employees / RTAs ('the Authorized Parties') or any Indian or foreign governmental or statutory or judicial authorities / agencies including but not limited to the Financial Intelligence Unit-India (FIU-IND), the tax / revenue authorities in India or outside India wherever it is legally required and other investigation agencies without any obligation of advising me/us of the same. Further, I/We authorize to share the given information to other SEBI Registered Intermediaries /or any regulated intermediaries registered with SEBI / RBI / IRDA / PFRDA to facilitate single submission / update & for other relevant purposes. I/We also undertake to keep you informed in writing about any changes / modification to the above information in future within 30 days and also undertake to provide any other additional information as may be required at your / Fund's end or by domestic or overseas regulators/ tax authorities. I/We authorize Fund/AMC/RTA to provide relevant information to upstream payors to enable withholding to occur and pay out any sums from my account or close or suspend my account(s) without any obligation of advising me of the same. We also confirm that we have read and understood the FATCA & CRS Terms and Conditions given below and hereby accept the same.

Signature with relevant seal:

Authorized Signatory	Authorized Signatory	Authorized Signatory
----------------------	----------------------	----------------------

Date: _____
 Place: _____

FATCA & CRS Terms & Conditions:
 Details under FATCA & CRS: The Central Board of Direct Taxes has notified Rules 114F to 114H, as part of the Income- tax Rules, 1962, which require Indian financial institutions such as the Banks/other financial entities to seek additional personal, tax and beneficial owner information and certain certifications and documentation from all our account holders. In relevant cases, information will have to be reported to tax authorities / appointed agencies. Towards compliance, we may also be required to provide information to any institutions such as withholding agents for the purpose of ensuring appropriate withholding from the account or any proceeds in relation thereto.
 Should there be any change in any information provided by you, please ensure you advise us promptly, i.e., within 30 days.
 If you have any questions about your tax residency, please contact your tax advisor. If any controlling person of the entity is a US citizen or resident or green card holder, please include United States in the foreign country information field along with the US Tax Identification Number. It is mandatory to supply a TIN or functional equivalent if the country in which you are tax resident issues such identifiers. If no TIN is yet available or has not yet been issued, please provide an explanation and attach this to the form.
 Please note that you may receive more than one request for information if you have multiple relationships with MFs or its group entities / related parties. Therefore, it is important that you respond to such request, even if you believe you have already supplied any previously requested information.

Acknowledgement

We [CAMS, on behalf of participating Mutual Funds] acknowledge the receipt of FATCA/CRS declaration form duly filled and signed from M/s. _____ PAN _____ on dd-mm-yyyy

Date: _____ Signature with Name, Emp. ID & Seal

Instructions for FATCA & CRS Declaration

- A. Financial Institution / Foreign Financial Institution [FFI] – Means any non-US financial institutions that is a – (1) Depository institution – accepts deposits in the ordinary course of banking or similar business; (2) Custodian institution - as a substantial portion of its business, hold financial assets for the accounts of others; (3) Investment entity – conducts a business or operates for or on behalf of a customer for any of the activities like trading in money market instruments, foreign exchange, foreign currency, etc. or individual or collective portfolio management or investing, administering or managing funds, money or financial assets on behalf of other persons; or an entity managed by this type of entity; or (4) Insurance company – entity issuing insurance products i.e. life insurance; (5) Holding or Treasury company – entity that is part of an expanded affiliate group that includes a depository, custodian, specified insurance company or investment entity
- B. Direct Reporting NFFE – a NFFE that elects to report information about its direct or indirect substantial U.S. owners to the IRS
- C. GIIN not required category:

Code	Sub-Category
01	Governmental Entity, International Organization or Central Bank
02	Treaty Qualified Retirement Fund; a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; or a Pension Fund of a Governmental Entity, International Organization or Central Bank
03	Non-public fund of the armed forces, an employees' state insurance fund, a gratuity fund or a provident fund
04	Entity is an Indian FI solely because it is an investment entity
05	Qualified credit card issuer
06	Investment Advisors and Investment Managers
07	Exempt collective investment vehicle
08	Trustee of an Indian Trust
09	FI with a local client base
10	Non-registering local banks
11	FFI with only Low-Value Accounts
12	Sponsored investment entity and controlled foreign corporation
13	Sponsored, Closely Held Investment Vehicle
14	Owner Documented FFI

- D. Listed Company - A company is publicly traded if its stock are regularly traded on one or more established securities markets (Established securities market means an exchange that is officially recognized and supervised by a governmental authority in which the securities market is located and that has a meaningful annual value of shares traded on the exchange)
- E. Related Entity - an entity is a "Related Entity" of another entity if one controls the other, or the two entities are under common control (where control means direct or indirect ownership of more than 50% of the vote or value in an entity)
- F. Non-financial foreign entity [NFFE] – Non-US entity that is not a financial institution [including a territory NFFE]. Following NFFEs are excluded from FATCA reporting – (a) Publicly traded corporation / listed companies; (b) Related Entity of a listed company; and (c) Active NFFE
- G. Active NFFE – Any one of the following –

Code	Sub-Category
01	Less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and < 50% of the assets held by NFE are assets that produce or are held for the production of passive income
02	The NFE is a Governmental Entity, an International Organization, a Central Bank, or an entity wholly owned by one or more of the foregoing;
03	Substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an entity shall not qualify for NFE status if the entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
04	The NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFE;
05	The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
06	The NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution;
07	Any NFE is a 'non for profit' organization which meets all of the following requirements: <ul style="list-style-type: none"> • It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare; • It is exempt from income tax in India; • It has no shareholders or members who have a proprietary or beneficial interest in its income or assets; • The applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and • The applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof.

- H. Passive NFE - means any NFE that is not (i) an Active NFFE or listed / publicly traded entity or entity related to the listed / publicly traded entity, or (ii) a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations or (iii) the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets, if the entity is managed by another entity that is a depository institution, a custodial institution, a specified insurance company, or an investment entity - (Note: Foreign persons having controlling interest in a passive NFE are liable to be reported for tax information compliance purposes)
- I. Passive Income – portion of gross income that consists of dividends, interest, rents and royalties (other than rents and royalties derived in the active conduct of a trade or business conducted, at least in part, by employees of the NFFE), income equivalent to interest / amount received from pool of insurance contracts, annuities, excess of gains over losses from the sale or exchange of property / from transactions (including futures, forwards or similar transactions) in any commodities but not including (i) any commodity hedging transaction, determined by treating the entity as a controlled foreign corporation or (ii) active business gains or losses from the sale of commodities but only if substantially all the foreign entity’s commodities are property, excess of foreign currency gains over losses, net income from notional principal contracts, amounts received under cash value insurance contracts, amounts earned by insurance company in connection with its reserves for insurance and annuity contracts
- J. Controlling Persons means the natural persons who exercise control over an entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term “Controlling Persons” shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations.
- K. Non-Participating FFIs [NPFIs] – an FFI other than participating FFI, a deemed-complaint FFI, or an exempt beneficial owner
- L. Specified US Persons – Any US Person other than i). A publicly traded corporation; ii). A corporation that is a member of the same expanded affiliate group; iii). A tax exempt organization; iv). an individual retirement plan; v). the United States or an agency or instrumentality of the United States; vi). Any state [including District of Columbia and United States possession] or State Authorities; vii). A bank, viii). A real estate investment trust; ix). A regulated investment company; x). an entity registered with the SEC under the Investment Company Act of 1940; xi). A common trust fund; xii). A tax exempt trust; xiii). A registered dealer; xiv). A registered broker
- M. Expanded affiliated group – One or more chains of members connected through ownership (50% or more, by vote or value) by a common parent entity if the common parent entity owns stock or other equity interests meeting the requirements in at least one of the other members
- N. Owner documented FFI – AN FFI meeting the following requirements – (a) FFI is an FFI solely because it is an investment entity; (b) FFI is not owned by or related to any FFI that is a depository institution, custodial institution, or specified insurance company; (c) FFI does not maintain a financial account for any non-participating FFI; (d) FFI provides the designated withholding agent with all of the documentation and agrees to notify the withholding agent if there is a change in the circumstances, and (e) The designated withholding agent agrees to report to the IRS (or, in case of a reporting Model 1 IGA, to the relevant foreign government or agency thereof) all of the information described in or (as appropriate) with respect to any US specified persons and (2) Notwithstanding the previous sentence, the designated withholding agent is not required to report information with respect to an indirect owner of the FFI that holds its interest through a participating FFI, a deemed-compliant FFI (other than an owner-documented FFI), an entity that is a US person, an exempt beneficial owner, or an exempted NFE
- O. Exemption Code for US persons

Code	Sub-Category
A	An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
B	The United States or any of its agencies or instrumentalities
C	A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
D	A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)
E	A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)
F	A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
G	A real estate investment trust
H	A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
I	A common trust fund as defined in section 584(a)
J	A bank as defined in section 581
K	A broker
L	A trust exempt from tax under section 664 or described in section 4947(a)(1)
M	A tax exempt trust under a section 403(b) plan or section 457(g) plan
N	Not Applicable

Declaration Form of Ultimate Beneficial Ownership [UBO] / Controlling Persons

I: Investor details:

Investor Name									
PAN (Mandatory)									

II: Category

Our company is a Listed Company on a recognized stock exchange in India / Subsidiary of a or Controlled by a Listed Company *[If this category is selected, no need to provide UBO details].*

Name of the Stock Exchange where it is listed: _____

Security ISIN: _____

Name of the Listed Company (applicable if the investor is subsidiary/associate): _____

Unlisted Company Partnership Firm / LLP Unincorporated association / body of individuals

Public Charitable Trust Private Trust Religious Trust Trust created by a Will.

Others *[please specify]*: _____

	UBO-1 / Senior Managing Official (SMO)	UBO-2	UBO-3
Name of the UBO / SMO#.			
UBO / SMO PAN#. For Foreign National, TIN to be provided.			
UBO / SMO Country of Tax Residency#.			
UBO / SMO Taxpayer Identification Number / Equivalent ID Number#.			
UBO / SMO Identity Type			
UBO / SMO Place & Country of Birth#	Place of Birth _____ Country of Birth _____	Place of Birth _____ Country of Birth _____	Place of Birth _____ Country of Birth _____
UBO / SMO Nationality			
UBO / SMO Date of Birth <i>[dd-mm-yyyy]</i> #			
UBO / SMO PEP #	PEP. <input type="checkbox"/> Related to PEP. <input type="checkbox"/> Not a PEP. <input type="checkbox"/>	PEP. <input type="checkbox"/> Related to PEP. <input type="checkbox"/> Not a PEP. <input type="checkbox"/>	PEP. <input type="checkbox"/> Related to PEP. <input type="checkbox"/> Not a PEP. <input type="checkbox"/>
UBO / SMO Address Type	Residence <input type="checkbox"/> Business <input type="checkbox"/> Registered Office <input type="checkbox"/>	Residence <input type="checkbox"/> Business <input type="checkbox"/> Registered Office <input type="checkbox"/>	Residence <input type="checkbox"/> Business <input type="checkbox"/> Registered Office <input type="checkbox"/>
UBO / SMO Occupation	Public Service <input type="checkbox"/> Private Service <input type="checkbox"/> Business <input type="checkbox"/> Others <input type="checkbox"/>	Public Service <input type="checkbox"/> Private Service <input type="checkbox"/> Business <input type="checkbox"/> Others <input type="checkbox"/>	Public Service <input type="checkbox"/> Private Service <input type="checkbox"/> Business <input type="checkbox"/> Others <input type="checkbox"/>

SMO Designation#			
UBO / SMO KYC Complied**. If not complied, please complete KYC process independently and then submit the proof.	Please attach the KYC acknowledgement. (KYC status should be Validated)	Please attach the KYC acknowledgement. (KYC status should be Validated)	Please attach the KYC acknowledgement. (KYC status should be Validated)

Ultimate Beneficiary Owner (UBO) / Controlling Person(s) / Senior Managing Official details.

Does your company/entity have any individual person(s) who holds direct / indirect controlling ownership above the prescribed threshold limit? # Yes No

If 'YES' - We hereby declare that the following individual person holds directly / indirectly controlling ownership in our entity above the prescribed threshold limit. Details of such individual(s) are given below.

If 'NO' - declare that no individual person (directly / indirectly) holds controlling ownership in our entity above the prescribed threshold limit. Details of the individual who holds the position of Senior Managing Official (SMO) are provided below.

Mandatory column.

** In case of Foreign Nationals, who are not KYC complied, they need to attach the ID proof in English along with the Nationality proof, Address proof again in English. If the documentary proof is in Foreign Language, it should be translated in English and should be attested by Indian Embassy of that country.

Note: If the given columns are not sufficient, required information in the given format can be enclosed as additional sheet(s) duly signed by Authorized Signatory.

Participating Mutual Fund(s) / RTA may call for additional information/documentation wherever required or if the given information is not clear / incomplete / correct and valid declaration should be submitted again with all the required information.

Declaration

I/We acknowledge and confirm that the information provided above is true and correct to the best of my/our knowledge and belief. In case any of the above specified information is found to be false, untrue, misleading, or misrepresenting, I/We am/are aware that I/We may be liable for it including any penalty levied by the statutory/legal/regulatory authority. I/We hereby confirm the above beneficial interest after perusing all applicable shareholding pattern and MF/RTA/other registered intermediaries can make reliance on the same. I/We hereby authorize you [RTA/Fund/AMC/Other participating entities] to disclose, share, rely, remit in any form, mode or manner, all / any of the information provided by me, including all changes, updates to such information as and when provided by me to any of the Mutual Fund, its Sponsor, Asset Management Company, trustees, their employees / RTAs ('the Authorized Parties') or any Indian or foreign governmental or statutory or judicial authorities / agencies including but not limited to the Financial Intelligence Unit-India (FIU-IND), the tax / revenue authorities in India or outside India wherever it is legally required and other investigation agencies without any obligation of advising me/us of the same. Further, I/We authorize to share the given information to other SEBI Registered Intermediaries /or any regulated intermediaries registered with SEBI / RBI / IRDA / PFRDA to facilitate single submission / update & for other relevant purposes. I/We also undertake to keep you informed in writing about any changes / modification to the above information in future within 30 days of such changes and undertake to provide any other additional information as may be required at your / Fund's end or by domestic or overseas regulators/ tax authorities.

Signature with relevant seal:

Authorized Signatory

Name: _____

Designation: _____

Authorized Signatory

Name: _____

Designation: _____

Authorized Signatory

Name: _____

Designation: _____

Place: _____

Date: __/__/____

Instructions on Controlling Persons / Ultimate Beneficial Owner

As per PMLA guidelines and relevant SEBI circulars issued from time to time, non-individuals and trusts are required to provide details of controlling persons [CP] / ultimate beneficiary owner [UBO] and submit appropriate proof of identity of such CPs/ UBOs. The beneficial owner has been defined in the circular as the natural person or persons, who ultimately own, control or influence a client and/or persons on whose behalf a transaction is being conducted and includes a person who exercises ultimate effective control over a legal person or arrangement

A. For Investors other than individuals or trusts:

(i) The identity of the natural person, who, whether acting alone or together, or through one or more juridical person, exercises control through ownership or who ultimately has a controlling ownership interest. Controlling ownership interest means ownership of/entitlement to:

- more than 10% of shares or capital or profits of the juridical person, where the juridical person is a company.
- more than 10% of the capital or profits of the juridical person, where the juridical person is a partnership or or who exercises control through other means.”

For the purpose of this clause, “Control” shall include the right to control the management or policy decision.

- more than 15% of the property or capital or profits of the juridical person, where the juridical person is an unincorporated association or body of individuals.
- (ii) In cases where there exists doubt under clause (i) above as to whether the person with the controlling ownership interest is the beneficial owner or where no natural person exerts control through ownership interests, the identity of the natural person exercising control over the juridical person through other means like through voting rights, agreement, arrangements or in any other manner.
- (iii) Where no natural person is identified under clauses (i) or (ii) above, the identity of the relevant natural person who holds the position of senior managing official.

B. For Investors which is a trust:

The identity of the settler of the trust, the trustee, the protector, the beneficiaries with 10% or more interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.

Provided that in case of a trust, the reporting entity shall ensure that trustees disclose their status at the time of commencement of an account-based relationship or when carrying out transactions as specified in clause (b) of sub-rule (1) rule 9.

C. Exemption in case of listed companies / foreign investors:

The client or the owner of the controlling interest is a company listed on a stock exchange or is a majority-owned subsidiary of such a company, there is no need for identification and verification of the identity of any shareholder or beneficial owner of such companies and hence exempted from UBO declaration provided other requisite information is provided. Intermediaries dealing with foreign investors' viz., Foreign Institutional Investors, Sub Accounts and Qualified Foreign Investors, may be guided by the clarifications issued vide SEBI circular CIR/MIRSD/11/2012 dated September 5, 2012 and other circulars issued from time to time, for the purpose of identification of beneficial ownership of the client.

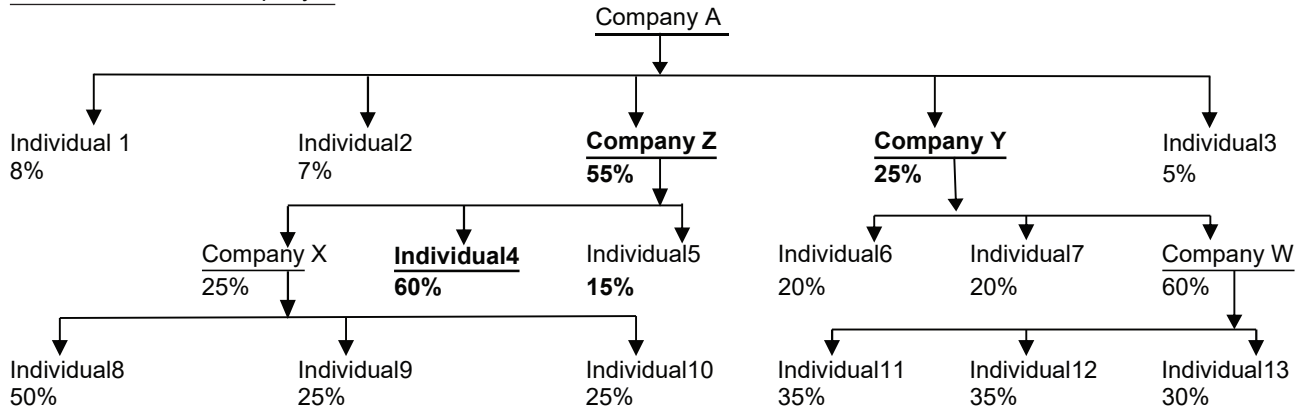
D. KYC requirements:

Beneficial Owner(s) / Senior Managing Official (SMO) is/are required to comply with the prescribed KYC process as stipulated by SEBI from time to time with any one of the KRA & submit the same to AMC. KYC acknowledgement proof is to be submitted for all the UBO(s) / SMO(s).

In case of Foreign Nationals, who are not KYC complied, they need to attach the ID proof in English along with the Nationality proof, Address proof again in English. If the documentary proof is in Foreign Language, it should be translated in English and should be attested by Indian Embassy of that country.

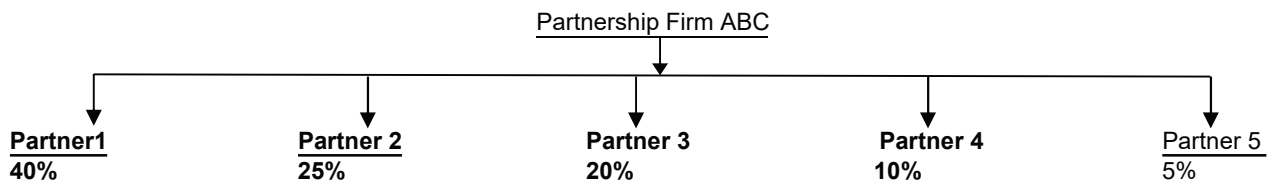
Sample Illustrations for ascertaining beneficial ownership:

Illustration No. 1 – Company A



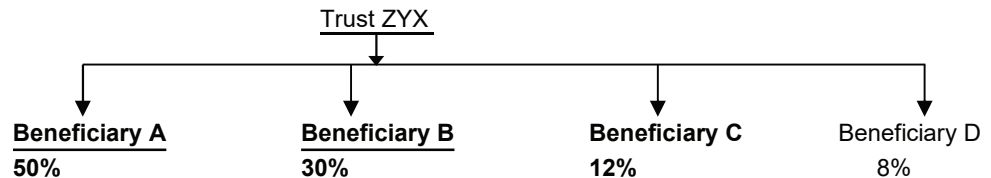
For Applicant A, Individual 4 is considered as UBO as it holds effective ownership of 33% in Company A. Hence details of Individual 4 must be provided with KYC proof, Shareholding pattern of Company A, Z & Y to be provided along with details of persons of Company Y who are senior managing officials and those exercising control.

Illustration No. 2 – Partner ABC



For Partnership Firm ABC, Partners 1, 2, 3 and 4 are considered as UBO as each of them holds $\geq 10\%$ of capital. KYC proof of these partners needs to be submitted including shareholding.

Illustration No. 3 – Trustee ZYX



For Trust ZYX, Beneficiaries A, B and C are considered as UBO as they are entitled to get benefitted for $\geq 10\%$ of funds used. KYC proof for these beneficiaries needs to be submitted. Additionally, if they have nominated any person or group of persons as Settlor of Trust / Protector of Trust, relevant information to be provided along with the proof indicated.

INVESTOR'S DETAILS

Investor Name _____ First Name _____ Middle Name _____ Last Name _____

PAN

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 Mobile No. + 9 1

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I / We hereby confirm that above stated entity / organization is falling under "Non-profit organization" [NPO] which has been constituted for religious or charitable purposes referred to in clause (15) of section 2 of the Income-tax Act, 1961 (43 of 1961), and is registered as a trust or a society under the Societies Registration Act, 1860 (21 of 1860) or any similar State legislation or a Company registered under the section 8 of the Companies Act, 2013 (18 of 2013).

Enclosed relevant documentary proof evidencing the above definition.

We further confirm that we have registered with DARPAN Portal of NITI Aayog as NPO and registration details are as follows:

Registration Number of DARPAN portal _____

If not, please register immediately and confirm with the above information. In absence of receipt of the Darpan portal registration details, MF / AMC / RTA will be required to register your entity on the said portal and / or report to the relevant authorities as applicable.

I / We hereby confirm that the above stated entity / organization is NOT falling under Non-profit organization as defined above or in PMLA Act / Rules thereof.

I / We acknowledge and confirm that the information provided above is true and correct to the best of my / our knowledge and belief. In case any of the above specified information is found to be false or untrue or misleading or misrepresenting, I / We am / are aware that I / We may be liable for it for any fines or consequences as required under the respective statutory requirements and authorize you to deduct such fines / charges under intimation to me / us or collect such fines / charges in any other manner as might be applicable. I / We hereby authorize you [CAMS / The Fund / The AMC / Other participating entities] to disclose, share, rely, remit in any form, mode or manner, all / any of the information provided by me, including all changes, updates to such information as and when provided by me to any of the Mutual Fund, its Sponsor, Asset Management Company, trustees, their employees / RTAs ('the Authorized Parties') or any Indian or foreign governmental or statutory or judicial authorities / agencies including to the Financial Intelligence Unit-India (FIU-IND), the tax / revenue authorities in India or outside India wherever it is legally required and other investigation agencies without any obligation of advising me / us of the same. Further, I / We authorize to share the given information to other SEBI Registered Intermediaries or any other statutory authorities to facilitate single submission/ update & for regulatory purposes. I / We also undertake to keep you informed in writing about any changes/ modification to the above information in future within 30 days of such changes and undertake to provide any other additional information as may be required at your/ Fund's end or by domestic or overseas regulators / tax authorities.

SIGNATURE WITH RELEVANT SEAL:

X Authorized Signatory	X Authorized Signatory	X Authorized Signatory
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Date: ____ / ____ / ____	Place: _____
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TERMS AND CONDITIONS

- Please refer Scheme Information Document (SID) and Key Information Memorandum (KIM) for applicable NAV, Risk Factors, Load (exit/entry) and other information before investing.
- Completed Application form and SIP Enrollment Form along with the first cheque should be submitted to the AMC Branches/CAMS ISCS
- Investors can either submit a cheque for the first Installment or can submit a photocopy of a cancelled cheque of the bank/branch for which NACH is to be registered.
- SIP will be auto cancelled by the AMC in case of 3 consecutive failed debit attempts for SIPs with weekly, fortnightly & monthly frequencies/intervals. In case of quarterly frequency, the same shall stand cancelled upon 2 consecutive failed debit attempts.
- NACH/eNACH mode of payments will be available for investments in SIP.
- Investors can avail NACH facility by duly filling up and submitting the SIP Enrolment cum NACH Mandate Form. The cheques should be in favor of "Helios Flexi Cap Fund" and crossed "Account Payee Only", and the cheques must be payable at par.
- In case of fresh/additional purchases, if the name of the Scheme on the application form/ transaction slip differs with the name on the Cheque/Demand Draft, then the AMC will allot units under the Scheme mentioned on the application form/ transaction slip.
- In case of fresh/additional purchases, if the Scheme name is not mentioned on the application form/transaction slip, then the units will be allotted under the Scheme mentioned on the Cheque/Demand Draft. The Option that will be considered in such cases if not specified by the customer will be the default option of the Scheme as per the SID. However, in case additional purchase is under the same scheme as fresh purchase, then the AMC reserves the right to allot units in the option under which units were allotted at the time of fresh purchase.
- Further, Investors/ unitholders subscribing for SIP are required to submit SIP request at least 30 days prior to the date of first debit date. SIP start date shall not be beyond 100 days from the date of submission of request.
- All terms and conditions for SIP/STP, including Exit Load, if any, prevailing in the date of SIP/ STP enrolment/ registration by the fund shall be applicable.
- Units will be allotted for the amount net of the bank charges, if any. On receipt of the post-dated cheques, the Registrar/AMC will send a letter to the Unitholder confirming that his/her name has been included in the Systematic Investment Plan. The cheques will be presented on the dates mentioned on the cheque and Units will be allotted accordingly. A fresh Account Statement / Transaction Confirmation will be mailed to the Unitholder, indicating the new balance to his/her credit in the Account. An investor will have the right to discontinue the Systematic Investment Plan, subject to giving 15 days prior notice to the subsequent SIP date.

Minimum number of instalments and amounts under various frequencies are as below:

Frequency	Specified date*	Minimum amounts per instalments	Minimum number of instalments
Weekly	Any day (Monday to Friday) (If no day is selected Monday will be the default day)	Rs. 1000/- and in multiples of Re. 1 thereafter	12
Fortnightly	1st and 16th day of each month, as applicable (1st and 16th of the month will be the default date).	Rs. 1000/- and in multiples of Re. 1 thereafter	12
Monthly (Default Frequency)	Any date (10th will be the default date)	Rs. 1000/- and in multiples of Re. 1 thereafter	12
Quarterly	Any date (10th will be the default date)	Rs. 1000/- and in multiples of Re. 1 thereafter	6

*In case the date chosen for SIP falls on a Non-Business Day or on a date which is not available in a particular month, the SIP will be processed on the immediate next Business Day.

- New Investor - If the investor fails to mention the scheme name in the SIP Mandate Form, then the Fund reserves the right to register the SIP as per the scheme name available in the main application. In case multiple schemes are mentioned in the main application form, Fund reserves the right to reject the SIP request.
- Existing Investor - If the investor fails to mention the scheme name in the SIP Mandate Form, then the Fund reserves the right to register the SIP in the existing scheme (Eligible for SIP) available in the investor's Folio. In case Multiple Schemes or Equity Linked Savings Scheme (ELSS) are available in the folio then Fund reserves the right to reject the SIP request.
- In case SIP date is not selected, if multiple SIP dates are opted for or if the selection is not clear then the SIP will be registered on 10th (default date) of each Month/Quarter, as applicable.
- If the investor has not mentioned the SIP start Month, SIP will start from the next applicable month, subject to completion of 30 days lead time from the receipt of SIP request.
- In case the end date mentioned on SIP form falls beyond the end date mentioned in the fresh / new One Time Mandate (OTM) form or beyond the end date mentioned in the registered existing OTM, then SIP shall be registered as per the end date of the OTM mandate.
- In case SIP "end Month/Year" is incorrect or not mentioned by the investor in the SIP form, then the AMC reserves the right to consider the SIP end date as five years from the start date by default.
- For SIP applications received during NFO Period, the SIP start date shall be at least 30 days after the NFO allotment date.

SIP TOP UP Facility: Investors can opt for SIP TOP UP facility with Fixed Top Up option or Variable Top Up option, wherein the amount of the SIP can be increased at fixed intervals. In case the investor opts for both options, the Variable Top Up option shall be triggered.

The Fixed TOP up amount shall be in multiple of Rs 1000/- and in multiple of Rs 100 thereafter.

Variable TOP UP would be available in at 10%, 15% and 20% and such other denominations (over and above 10%, 15% and 20%) as opted by the investor in multiples of 5%.

The frequency is fixed at Yearly and Half Yearly basis. In case the top up frequency is not specified, Default will be considered as yearly frequency.

In case of Quarterly SIP, only the Yearly frequency is available under SIP TOP UP.

SIP Top-Up facility shall also be available for the existing investors who have already registered for SIP facility without Top-Up option. The SIP Top-up request shall be registered within 15 days before the next trigger of the existing SIP

SIP Top-up facility can be started after minimum 6 months from the date of 1st SIP. If the end-

date of the Top-up facility is not mentioned the Top-up facility will be continued up till the tenure of the SIP. For example, if the end date of the Top-up facility is not mentioned; then the Top-up will continue till the end of SIP tenure.

The top-up details cannot be modified once enrolled. In order to make any changes, the investor must cancel the existing SIP and enroll for a fresh SIP with Top up option.

In case, the SIP Top up is cancelled, the SIP will not be ceased. The existing SIP will not be ceased and SIP will be continue with the last topped up amount.

All other terms & conditions applicable for regular SIP will also be applicable to Top-up SIP. The Trustee / AMC reserves the right to change / modify the terms of the SIP from time to time on a prospective basis.

Fixed TOP-UP: With this option, investors can increase SIP amount at regular intervals with fixed amount. The minimum TOP-UP amount has to be Rs.100 and in multiples of Rs.100 thereof. For said option SIP TOP-UP frequency is at Half Yearly and Yearly basis. In case of Quarterly SIP, only the yearly frequency is available under SIP TOP UP.

Please view the illustration below for Fixed Top-up.

Instalment No(s)	From Date	To Date	Monthly SIP Instalment Amount	SIP Top-Up Amount	SIP Amount with TOP-UP
1 to 12	10-Oct-23	10-Sep-24	5000	N.A	5000
13 to 24	10-Oct-24	10-Sep-25	5000	1000	6000
25 to 36	10-Oct-25	10-Sep-26	6000	1000	7000
37 to 48	10-Oct-26	10-Sep-27	7000	N.A	7000
49 to 60	10-Oct-27	10-Sep-28	7000	N.A	7000

Variable TOP-UP: With this option, investor can increase SIP amount at regular interval, TOP-UP amount will be based on the percentage (%) opted by investor of SIP amount. For said option SIP TOP-UP frequency is at half yearly and yearly basis. The minimum TOP-UP percentage (%) should be 10% and in multiple of 5% thereof. Also, the TOP-UP amount will be rounded off to the nearest highest multiple of Rs.10.

Please view the illustration below for Variable Top-up.

Instalment No(s)	From Date	To Date	Monthly SIP Instalment Amount	SIP Top-Up Amount	SIP Amount with TOP-UP
1 to 12	10-Oct-23	10-Sep-24	5000	N.A	5000
13 to 24	10-Oct-24	10-Sep-25	5000	500	5500
25 to 36	10-Oct-25	10-Sep-26	5500	550	6050
37 to 48	10-Oct-26	10-Sep-27	6050	N.A	6050
49 to 60	10-Oct-27	10-Sep-28	6050	N.A	6050

Investors can either opt for a Fixed Top-up facility or Variable Top-up facility under SIP Top-up. In case, Investor opts for both the options, then Variable top-up feature shall be triggered. In case the TOP UP facility is not opted by ticking the appropriate box and/or frequency is not selected, the TOP UP facility may not be registered.

In a scenario where investor selects multiple % option under variable SIP Top-up plan, higher percentage will be considered and the other % will be ignored.

Micro Systematic Investment Plan (Micro SIP): The unit holder will have the facility of Micro SIP under the current Systematic Investment Plan facility. The Minimum Investment amount per instalment will be as per applicable minimum investment amount of the respective Scheme. The total investment under Micro SIP cannot exceed Rs. 50,000/-.

Micro Investment: With effect from October 30, 2012, where the aggregate of the lump sum investment (fresh purchase & additional purchase) and Micro SIP installments by an investor in a financial year i.e April to March does not exceed 50,000/- it shall be exempt from the requirement of PAN. However, requirements of PEKRN (KYC) shall be mandatory. Accordingly, investors seeking the above exemption for PAN still need to submit the KYC Acknowledgement, irrespective of the amount of investment. This exemption will be available only to Micro investment made by the individuals being Indian citizens (including NRIs, Joint holders, minors acting through guardian and sole proprietary firms). PIOs, HUFs, QFIs and other categories of investors will not be eligible for this exemption.

INSTRUCTIONS TO FILL THE NACH DEBIT MANDATE FORM

- Along with the mandate form an original cancelled cheque (or a copy) with name and account number pre-printed of the bank account to be registered or bank account verification letter for registration of the mandate, failing which registration may not be accepted. The Unit holder(s) cheque/bank account details are subject to third party verification.
- Please mention the amount in figures and words.
- Please fill all the required details in the Debit Mandate Form for NACH. The sole/first holder must be one of the holders in the bank account.
- The UMRN, the Sponsor Bank Code and the Utility Code are meant for office use only and need not be filled by the investors.
- The 9 digit MICR and the 11 digit IFSC are mandatory requirements without which your SIP applications will be rejected. You should find these codes on your cheque leaf.

As per the Mandate circular (NPCI/NACH/OC No. 010/2023-24) dated October 31, 2023, effective April 1, 2024, the mandate can be for maximum duration of 40 years from date of application.

Mutual Fund investments are subject to market risks, read all scheme-related documents carefully.

APPLICATIONS SUPPORTED BY BLOCKED AMOUNT (ASBA)

Application Form (to be used by investors adopting the ASBA route)

KEY PARTNER/AGENT INFORMATION (Investors Applying under direct plan should mention "DIRECT" in ARN Column)

Distributor/ RIA Code	Sub Agent ARN	Sub Agent Code/Bank Branch Code/Internal Code	*Employee Unique Identification Number (EUIN)
ARN-			
* EUIN Declaration (Only where EUIN box is left blank) - EUIN Declaration: I/We hereby confirm that the EUIN box has been intentionally left blank by me/us as this transaction is executed without any interaction or advice by the employee/relationship manager/sales person of the above distributor/sub broker or notwithstanding the advice of in-appropriateness, if any, provided by the employee/ relationship manager/sales person of the distributor/sub broker and the distributor has not charged any advisory fees on this transaction.			
Signature of Sole/First Applicant/Guardian		Signature of Second Applicant	
		Signature of Third Applicant	

TRANSACTION CHARGES

I confirm that I am a First time Investor across Mutual Funds (₹ 150 will be deducted as transaction charges for per purchase of ₹ 10000 & above) I confirm that I am an Existing investor in Mutual Funds (₹ 100 will be deducted as transaction charges for per purchase of ₹ 10,000 & above)

1. INVESTOR'S DETAILS (Names should be in the same sequence as appearing in your Demat Account. In case of discrepancies, the Application is liable to get rejected.)

Sole/First Applicant Mr. Ms. M/s. _____

KYC Identification Number (KIN) _____ PAN (Mandatory) _____ Proof to be enclosed (✓) PAN card Copy

Guardian's (If Sole / First Applicant is a Minor) OR Contact Person's (In case of Non-Individual Investors only)

Name Mr. Ms. M/s. _____

KYC Identification Number (KIN) _____ PAN (Mandatory) _____ Proof to be enclosed (✓) PAN card Copy

Are you a resident of USA/Canada? (✓) Yes No Default if not ticked.

2. Investment DETAILS

Scheme Name : **HELIOS FLEXI CAP FUND** Plan (✓): Regular Direct

Option (✓): Growth (default) IDCW Sub-option: (✓) Reinvestment of IDCW Payout of IDCW

Total Amount to be blocked (in Figures) ₹ _____ (in words) _____

3. SCSB ACCOUNT DETAILS (please refer websites of NSE, BSE and SEBI for list of SCSBs) (MANDATORY)

Bank Name _____

Branch Address _____

Bank A/c No. _____ Bank City _____

Bank A/c No. _____ A/c. Type (✓) Current Savings NRO NRE* * For NRI Investors

4. DEMAT ACCOUNT INFORMATION (Mandatory for crediting units in demat account)

If you wish to hold your investment in dematerialised mode please furnish the below details and enclose a copy of the Client Master/Transaction Cum Holding Statement/ Cancelled delivery instruction slip.

NSDL DP Name _____ DP ID I N _____ Beneficiary Account No. _____

CDSL DP Name _____ Beneficiary Account No. _____

5. UNDERTAKING BY ASBA INVESTOR / ACCOUNT HOLDER

- I/We hereby undertake that I/We am/are an ASBA investor(s) as per the applicable provisions of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009.
- In accordance with ASBA process provided in the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, I/We authorize (a) the Self Certified Syndicate Bank (SCSB) to do all acts as are necessary to make an application for purchase of units in the NFO blocking the amount to the extent mentioned above in the "SCSB details" or unblocking of funds in the bank account maintained with the SCSB specified in the ASBA Form, transfer of funds to the Issuer's account designated for this purpose on receipt of instruction from the Registrar after finalisation of the basis of allotment entitling me/us to receive Units on such transfer of funds, etc. (b) Registrar to Helios Mutual Fund to issue instructions to the SCSB to remove the block on the funds in the bank account specified in the ASBA Form, upon finalisation of the basis of allotment and to transfer the requisite money to the Issuer's account designated for this purpose.
- In case the amount available in the bank account specified in the ASBA Form is insufficient for blocking the amount equivalent to the application money, the SCSB shall reject the application.
- If the DP ID, Client ID or PAN furnished by me/us in the ASBA Form is incorrect or incomplete, the ASBA Application shall be rejected and the AMC, R&TA and SCSB shall not be liable for losses, if any. 5) I/We hereby authorise the SCSB to make relevant revisions as may be required to be done during the NFO, in the event of price revision.

Having read and understood the contents of the SID and SAI, I / We hereby apply under Direct / AMFI Certified empaneled distributors to the Trustees of Helios Mutual Fund for units of the Scheme / Option as indicated above and agree to abide by the terms, conditions, rules and regulations of the Scheme. I / We have understood the details of the Scheme and I / We have not received nor been induced by any rebate or gifts, directly or indirectly, in making this investment. I / We hereby authorise Helios Mutual Fund, its Investment Manager and its Agents to disclose details of my / our investment to my / our bank(s) / Helios Mutual Fund's Bank(s) and / or Distributor / Broker / Investment Advisor and to verify my / our bank details provided by me / us. I / We hereby declare that the particulars given above are correct and express my / our willingness to make payments referred above through participation in ECS / Direct Debit Facility. If the transaction is delayed or not effected at all for reasons of incomplete or incorrect information, I / We would not hold Helios Mutual Fund, their appointed service providers or representatives responsible. I / We will also inform Helios Mutual Fund, about any changes in my / our bank account. We have understood that the present scheme does not offer any guarantee or assured return and that the scheme is subject to credit risk or default risk including possible loss of principal, any losses in case of a default will be borne by me/us.

*I / We confirm that I am / We are Non-Residents of Indian Nationality / Origin and that the funds are remitted from abroad through approved banking channels or from my / our NRE / NRO / FCNR Account. I / We confirm that the details provided by me / us are true and correct. I / We hereby declare that the amount being invested by me / us in the Scheme of Helios Mutual Fund is derived through legitimate sources and is not held or designed for the purpose of contravention of any Act, Rules, Regulations or any statute or legislation or any other applicable laws or any Notifications, Directions issued by any governmental or statutory authority from time to time. *Applicable to NRI I / We confirm that the ARN holder has disclosed to me / us all the commissions (in the form of trail commission or any other mode), payable to him for the different competing schemes of various Mutual Funds from amongst which the Scheme is being recommended to me / us. I/We acknowledge that the AMC has not considered my/our tax position in particular and that I/we should seek tax advice on the specific tax implications arising out of my/our participation in the scheme. I/We confirm that I am/We are not United States person(s) under the laws of United States or resident(s) of Canada. In case of change to this status, I/We shall notify the AMC, in which event the AMC reserves the right to redeem my/our investments in the Scheme(s).

Signature of the Applicant(s)	1. Sole / First Applicant / Guardian / POA	2. Second applicant / POA	3. Third Applicant / POA	Attn: NRI investors; payment must be made through NRE/FCNR Accounts)
Signature of the Bank Account Holder(s)	1. Sole / First Applicant / Guardian / POA	2. Second applicant / POA	3. Third Applicant / POA	

Acknowledgement Slip

Scheme Name **Helios Flexi Cap Fund** Option _____ Application No. _____

Received from Mr./Ms. _____ Folio No. _____

SCSB Account details: Account No. _____ PAN NO. _____

Bank Name _____ Branch _____

Total Amount to be blocked _____

Instructions for filling up the Application Form

Background:

In its continuing endeavor to make the existing New Fund Offer process more efficient, SEBI introduced a supplementary process of applying in New Fund Offer, viz: the "Applications Supported by Blocked Amount (ASBA)" process. Accordingly, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009, as amended have been amended for ASBA process. The salient features of circular no. SEBI/CFD/DIL/ASBA/1/2009/30/12 dated December 30, 2009 available on SEBI website for "Additional mode of payment through Applications Supported by Blocked Amount (hereinafter referred to as "ASBA") are mentioned below for understanding the ASBA process:

- 1. Meaning of ASBA:** ASBA is an application for subscribing to a New Fund Offer (NFO), containing an authorisation to block the application money in a bank account.
- 2. Self Certified Syndicate Bank (SCSB):** SCSB is a banker to an issue registered with the SEBI which offers the facility of applying through the ASBA process. The list of SCSBs will be displayed by SEBI on its website at www.sebi.gov.in from time to time. ASBAs can be accepted only by SCSBs, whose names appear in the list of SCSBs displayed on SEBI's website. Investors maintaining their accounts in any of these Banks may approach one of the designated branches of these SCSBs for availing this facility. Further it may be noted that from time to time new banks register themselves as SCSBs who become eligible to provide these services and also the existing SCSBs designate additional branches that also provide this facility. An updated list of all the registered SCSBs, their controlling branches, contact details and details of their contact persons, a list of their designated branches which are providing such services is available on the website of SEBI at the address <http://www.sebi.gov.in>. Further these details are also available on the websites of the Stock Exchanges at <http://www.bseindia.com> and <http://www.nseindia.com>. Alternatively, investors may also contact the AMC, R&TA for information about the SCSBs or the ASBA process. These SCSBs are deemed to have entered into an arrangement with the Issuer and shall be required to offer the ASBA facility to all its account holders for all issues to which ASBA process is applicable. An SCSB shall identify its Designated Branches (DBs) at which an ASBA Applicant shall submit ASBA and shall also identify the Controlling Branch (CB), which shall act as a coordinating branch for the Registrar to the Issue, Stock Exchanges and Merchant Bankers. The SCSB, its DBs and CB shall continue to act as such, for all issues to which ASBA process is applicable. The SCSB may identify new DBs for the purpose of ASBA process and intimate details of the same to SEBI, after which SEBI will add the DB to the list of SCSBs maintained by it. The SCSB shall communicate the following details to Stock Exchanges for making it available on their respective websites. These details shall also be made available by the SCSB on its website:
 - (i) Name and address of the SCSB (ii) Addresses of DBs and CB and other details such as telephone number, fax number and email ids.
 - (iii) Name and contact details of a nodal officer at a senior level from the CB.
- 3. Eligibility of Investors:** An Investor shall be eligible to apply through ASBA process, if he/she:
 - (i) is a „Resident Retail Individual Investor, Non Institutional Investor, QIBs, Eligible NRIs applying on non-repatriation basis, Eligible NRIs applying on repatriation basis i.e. any investor,
 - (ii) is applying through blocking of funds in a bank account with the SCSB; Such investors are hereinafter referred as „ASBA Investors%.
- 4. ASBA Facility in Brief:** Investor shall submit his / her Application through an ASBA Application Form, either in physical or electronic mode, to the SCSB with whom the bank account of the ASBA Investor or bank account utilised by the ASBA Investor („ASBAAccount%) is maintained. The SCSB shall block an amount equal to the NFO application Amount in the bank account specified in the ASBA Application Form, physical or electronic, on the basis of an authorisation to this effect given by the account holder at the time of submitting the Application. The Application Amount shall remain blocked in the aforesaid ASBA Account until the Allotment in the New Fund Offer and consequent transfer of the Application Amount against the allocated Units to the Issuers account designated for this purpose, or until withdrawal/failure of the Offer or until withdrawal / rejection of the ASBA Application, as the case may be. The ASBA data shall thereafter be uploaded by the SCSB in the electronic IPO system of the Stock Exchanges. Once the Allotment is finalised, the R&TA shall send an appropriate request to the Controlling Branch of the SCSB for unblocking the relevant bank accounts and for transferring the amount allocable to the successful ASBA Applicants to the AMC account designated for this purpose. In case of withdrawal/ Rejection of the Offer, the R&TA shall notify the SCSBs to unblock the blocked amount of the ASBA Applicants within one day from the day of receipt of such notification.

- 5. Obligations of the AMC:** AMC shall ensure that adequate arrangements are made by the R&TA to obtain information about all ASBAs and to treat these applications similar to non-ASBA applications while allotment of Units, as per the procedure specified in the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009.

Investors are requested to check with their respective banks about the availability of the ASBA facility.

6. Other Information for ASBA Investors:

1. On the closure date of the NFO, the ASBA form should be submitted to the SCSBs before the 3.00 p.m. or such other time as may be decided by respective SCSBs.
2. The Applicant intending to invest in the Scheme through ASBA Process will be required to have a beneficiary account with a Depository Participant (DP) of NSDL/ CDSL and will be required to mention in the application form DP ID No. and Beneficiary Account No. with the DP at the time of purchasing Units during the NFO.
3. Signatures as available with depository will be taken for all purpose after the allotment of units in case of demat holding.
4. All static details in our records would be taken from the demat account (DP ID) provided by you.
5. Bank account details provided in the ASBA Application form will be used for refunding reject applications where DP ID is not matching
6. Bank Mandate for redemptions/dividend will be as per your DP ID in case of demat holding.
7. SCSB shall give ASBA investors an acknowledgement for the receipt of ASBAs.
8. SCSB shall not upload any ASBA in the electronic system of the Stock Exchange(s) unless (i) it has received the ASBA in a physical or electronic form; and (ii) it has blocked the application money in the bank account specified in the ASBA or has systems to ensure that Electronic ASBAs are accepted in the system only after blocking of application money in the relevant bank account opened with it.
9. SCSB shall ensure that complaints of ASBA investors arising out of errors or delay in capturing of data, blocking or unblocking of bank accounts, etc. are satisfactorily redressed.
10. SCSB shall be liable for all its omissions and commissions in discharging responsibilities in the ASBA process.
11. R&TA shall act as a nodal agency for redressing complaints of ASBA and non-ASBA investors, including providing guidance to ASBA investors regarding approaching the SCSB concerned.
12. ASBA facility is currently available only to those investors who wish to hold the units in dematerialized form.

Grounds for rejection of ASBA applications

ASBA application forms can be rejected by the AMC/Registrar/ SCSBs, on the following technical grounds:

1. Applications by persons not competent to contract under the Indian Contract Act, 1872, including but not limited to minors, insane persons etc.
2. Mode of ASBA i.e. either Physical ASBA or Electronic ASBA, not selected or ticked.
3. ASBA Application Form without the stamp of the SCSB.
4. Application by any person outside India if not in compliance with applicable Foreign and Indian laws.
5. Bank account details not given/incorrect details given.
6. Duly certified Power of Attorney, if applicable, not submitted along with the ASBA Application Form.
7. No corresponding records available with the Depositories matching the parameters namely (a) Names of the ASBA applicants (including the order of names of joint holders) (b) DP ID (c) Beneficiary account number or any other relevant details pertaining to the Depository Account.
8. Insufficient funds in the investor's account.
9. Application accepted by SCSB and not uploaded on/with the Exchange / Registrar

List of Official Points of Acceptance of Transaction Requests**List of Official Points of Acceptance (OPA) of Helios Mutual Fund**

Mumbai: 502 B, 5th Floor, The Capital, Plot C70, Bandra Kurla Complex, Bandra East, Mumbai – 400 051, Maharashtra, India

Bangalore: Novel Office, No 8/2, Ulsoor Rd, Yellappa Chetty Layout, Halasuru, **Bengaluru**, Karnataka 560042.

Delhi: TR-23, AltF Statesman House, 5th Floor, Wing A, Statesman House, 148, Barakhamba Road, New Delhi – 110001

For the updated list of branches/ official Point of Acceptance of transactions of the AMC/Helios Mutual Fund, please refer the website of the AMC viz., www.heliosmf.in

List of non OPA of Helios Mutual Fund

Hyderabad: Awfis Space Solutions, Oyster Complex, Somajiguda, Greenlands, Hyderabad – 500016

Kolkata: Kankaria Estate, 6, Little Russel Street, 5th Floor, Kolkata - 700071

Chandigarh: M3-03, 3rd Floor, SCO 32-34, Sector 17-C, Chandigarh - 160017

Lucknow: C/o My Place Co-working, Gulmarg Apartment, 5 - Jopling Road, Lucknow – 226001

Pune: The Pavilion – Redbrick Offices Limited, Business Suite No 516 Level 5 & 6, S.B Road, Laxmi Colony, Pune – 411016

Vadodara: KPLEX 12, 1st FLOOR, Vadodara Hyper Complex, Nr. Rhino Circle, Dr. Vikram Sarabhai Marg, Alkapuri, Vadodara-390007

Jaipur: Phoebus Business Solution Private Limited, Office No-217, 2nd Floor, K-12, Arcade, Malviya Marg, C-Scheme, Jaipur-302001

Chennai: Crescent Innovation & Incubation Council, No- 11 & 12, Level - 6, Radha Krishnan Salai, Mylapore, Chennai - 600004

Indore: Regus Unit Nos.301, 3rd floor, 569/3, Yeshwant Niwas Rd, Nehru Park 2, Lad Colony, Indore – 452003

POINT OF SERVICE LOCATIONS (“POS”) OF MF UTILITIES INDIA PVT. LTD. (“MFUI”)

The online transaction platform of MF Utility (“MFU”) i.e. www.mfuonline.com and the POS locations of MFU as designated / updated from time to time, shall be the Official Points of Acceptance (OPA) for transactions in the Scheme(s) of Helios Mutual Fund. For updated list of authorised POS of MFU, please visit the website of MFUI at www.mfuindia.com

List of Official Points of Acceptance of CAMS**A. List of Investor Service Centers (ISCs) of Computer Age Management Services Ltd. (CAMS)**

Ahmedabad: 111- 113, 1 st Floor- Devpath Building Off C G Road Behind Lal Bungalow, Ellis Bridge, Ahmedabad Gujarat 380006. **Bangalore:** Trade Centre, 1st Floor 45, Dikensen Road (Next to Manipal Centre), Bangalore, Karnataka, 560042. **Bhubaneswar:** Plot No-501/1741/1846, Office No:-203 (2nd Floor), Centre Point, Sriya Talkies Road, Kharvel Nagar, Unit- 3, Bhubaneswar-751001, Odisha. **Chandigarh:** Deepak Tower, SCO 154-155, 1st Floor-Sector 17-Chandigarh- Punjab-160017. **Chennai:** Ground Floor No.178/10, Kodambakkam High Road, Opp. Hotel Palmgrove, Nungambakkam- Chennai-Tamilnadu-600034. **Cochin:** Building Name Modayil, Door No. 39/2638 DJ, 2nd Floor 2AM.G. Road, Cochin -682016. **Coimbatore:** No.1334, Thadagam Road, Thirumurthy Layout, R.S.Puram, Behind Venketeswara Bakery, Coimbatore-641002. **Durgapur:** Plot No.3601, Nazrul Sarani, City Centre, Durgapur-713216. **Goa:** Office No.103, 1st Floor, Unitech City Centre, M.G.Road, Panaji Goa, Goa-403001. **Secunderabad (Hyderabad):** 208, II Floor Jade Arcade Paradise Circle, Hyderabad, Telangana, 5000033. **Indore:** 101, Shalimar Corporate Centre, 8-B, South Tukogunj, Opp.Greenpark, Indore, MadhyaPradesh, 452001. **Jaipur:** R-7, Yudhisthir Marg C-Scheme Behind Ashok Nagar Police Station, Jaipur, Rajasthan, 302001. **Kanpur:** I Floor 106 to 108 City Centre Phase II, 63/ 2, The Mall Kanpur Uttarpradesh-208001. **Kolkata:** 2/1, Russell Street, 2nd Floor, Kankaria Centre, Kolkata-700071. **Lucknow:** Office No.107, 1St Floor, Vaisali Arcade Building, Plot No 11, 6 Park Road, Lucknow-226001. **Ludhiana:** U/ GF, Prince Market, Green Field, Near Traffic Lights, Sarabha Nagar Pulli, Pakhowal Road, Ludhiana, Punjab, 141002. **Madurai:** Shop No 3 2nd Floor Surya Towers, No272/273 Goodshed Street, Madurai - 625001. **Mangalore:** No. G 4 & G 5, Inland Monarch Opp. Karnataka Bank Kadri Main Road, Kadri, Mangalore, Karnataka, 575003. **Mumbai:** Rajabhadur Compound, Ground Floor Opp Allahabad Bank, Behind ICICI Bank 30, Mumbai Samachar Marg, Fort Mumbai, Maharashtra, 400023. **Nagpur:** 145, Lendra, New Ramdaspath, Nagpur, Maharashtra, 440010. **New Delhi:** CAMS Service Center, 401 to 404, 4th Floor, Kanchan Junga Building, Barakhamba Road, New Delhi 110001. **Patna:** G-3, Ground Floor, OM Complex Near Saket Tower, SP Verma Road, Patna, Bihar, 800001. **Pune:** Vartak Pride, 1st Floor, Survey No.46, City Survey No.1477, Hingne Budruk, D.P.Road, Behind Dinanath mangeshkar Hospital, Karvenagar, Pune-411052. **Surat:** Shop No.G-5, International Commerce Center, Nr. Kadiwala School, Majura Gate, Ring Road, Surat-395002. **Vadodara:** 103 Aries Complex, Bpc Road, Off R.C.Dutt Road, Alkapuri, Vadodara, Gujarat, 390007. **Vijayawada:** 40-1-68, Rao & Ratnam Complex, Near Chennupati Petrol Pump, M.G.Road, Labbipet, Vijayawada, Andhra Pradesh, 520010. **Visakhapatnam (Vizag):** Flat No GF2, D NO 47-3-2/2, Vigneswara Plaza, 5th Lane, Dwarakanagar, Visakhapatnam- 530 016, ANDHRA PRADESH. **Agra:** No. 8, II Floor Maruti Tower Sanjay Place, Agra, Uttarpradesh-282002. **Ajmer:** AMC No. 423/30 Near Church Opp T B Hospital, Jaipur Road, Ajmer, Rajasthan, 305001. **Allahabad:** 30/2, A&B, Civil Lines Station Besides, Vishal Mega Mart Strachey Road, Allahabad, Uttarpradesh-211001. **Alwar:** 256A, Scheme No:1, Arya Nagar, Alwar, Rajasthan, 301001. **Amaravati:** 81, Gulsham Tower, 2nd Floor, Near Panchsheel Talkies, Amaravati, Maharashtra, 444601. **Amritsar:** 3rd Floor, Bearing Unit No-313, Mukut House, Amritsar-143001. **Anand:** 101, A.P. Tower, B/H, Sardhar Gunj, Next to Nathwani Chambers, Anand Gujarat 388001. **Asansol:** Block – G 1st Floor, P C Chatterjee Market Complex Rambandhu Talab PO, Ushagram Asansol West Bengal 713303. **Aurangabad:** 2nd Floor, Block No.D-21-D-22, Motiwala Trade Centre, Nirala Bazar, New Samarth Nagar, Opp. HDFC Bank, Aurangabad-431001. **Belgaum:** Classic Complex, Block No.104, 1st Floor, Saraf Colony, Khanapur Road, Tilakwadi, Belgaum-590006. **Berhampur:** Kalika Temple Street, Ground Floor, Beside SBI BAZAR Branch, Berhampur-760002. **Bhavnagar:** 501 – 503, Bhayani Skyline, Behind Joggers Park, Atabhai Road, Bhavnagar – 364001. **Bhilai:** 1st Floor, Plot No.3, Block No.1, Priyadarshini Pariswar West, Behind IDBI Bank, Nehru Nagar, Bhilai-490020. **Bhilwara:** C/o Kodwani Associates Shope No 211-213 2nd floor Indra Prasth Tower Syam Ki Sabji Mandi Near Mukerjee Garden Bhilwara-311001 (Rajasthan). **Bhopal:** Plot no 10, 2nd Floor, Alankar Complex, Near ICICI Bank, MP Nagar, Zone II, Bhopal, Madhya Pradesh 462011. **Bokaro:** Mazzanine Floor F-4, City Centre, Sector 4, Bokaro Steel City, Bokaro, Jharkhand, 827004. **Burdwan:** 399 G T Road, Basement, Building Name: Talk of the Town, Burdwan-713101, West- Bengal. **Calicut:** 29/97G 2nd Floor, S A Arcade, Mavoor Road, Arayidathupalam, Calicut, Kerala-673016. **Cuttack:** Near Indian Overseas Bank Cantonment Road, Mata Math, Cuttack, Orissa, 753001. **Davangere:** 13, Ist Floor, Akkamahadevi Samaj Complex Church Road, P.J.Extension, Davangere, Karnataka, 577002. **Dehradun:** 204/121 Nari Shilp Mandir Marg (Ist Floor) Old Connaught Place, Chakrata Road, Dehradun, Uttarakhand, 248001. **Dhanbad:** Urmila Towers, Room No: 111(1st Floor) Bank More, Dhanbad, Jharkhand, 826001. **Erode:** 197, Seshaiyer Complex, Agraharam Street, Erode, Tamilnadu, 638001. **Faridabad:** B-49, 1st Floor, Nehru Ground, Behind Anupam Sweet House NIT, Faridabad, Haryana, 121001. **Ghaziabad:** 1st Floor, C-10 RDC Rajnagar, Opp Kacheri Gate No.2, Ghaziabad-201002. **Gorakhpur:** Shop No.5 & 6, 3Rd Floor, Cross Road The mall, A D Tiraha, bank Road, Gorakhpur-273001. **Guntur:** Door No.31-13-1158, 1st floor, 13/1, Arundelpet, Ward No.6, Guntur-522002. **Gurgaon:** Unit No-115, First Floor Vipul Agora Building, Sector-28, Near Sahara Mall Mehrauli, Gurgaon Road, Chakkarpur, Gurgaon-122001. **Guwahati:** Piyali Phukan Road, K.C.Path, House No.1, Rehabari, Guwahati-781008. **Gwalior:** G-6 Global Apartment, Kailash Vihar Colony, Opp. Income Tax Office, City

Centre, Gwalior Madhya Pradesh-474002. **Hubli:** No.204 - 205, 1st Floor' B ' Block, Kundagol Complex Opp. Court, Club Road, Hubli, Karnataka, 580029. **Jabalpur:** 8, Ground Floor, Datt Towers, Behind Commercial Automobiles, Napier Town, Jabalpur, Madhya Pradesh, 482001. **Jalandhar:** 144, Vijay Nagar, Near Capital Small Finance Bank, Football Chowk, Jalandar City-144001. **Jalgaon:** Rustomji Infotech Services70, Navipeth Opp. Old Bus Stand Jalgaon, Maharashtra, 425001. **Jamnagar:** 207, Manek Centre, P N Marg, Jamnagar, Gujarat, 361001. **Jamshedpur:** Millennium Tower, "R" Road, Room No:15 First Floor, Bistupur, Jamshedpur, Jharkhand, 831001. **Jodhpur:** 1/5, Nirmal Tower, 1st Chopasani Road, Jodhpur, Rajasthan, 342003. **Kolhapur:** 2 B, 3rd Floor, Ayodhya Towers, Station Road, Kolhapur, Maharashtra, 416001. **Kota:** B-33'Kalyan Bhawan, Near Triangle Park, Vallabh Nagar, Kota, Rajasthan, 324007. **Kottayam:** 1307 B, Puthenparambil Building, KSACS Road, Opp.ESIC Office, Behind Malayala Manorama Muttambalam P O, Kottayam-686501. **Meerut:** 108 1st Floor Shivam Plaza, Opp: Eves Cinema, Hapur Road, Meerut, Uttarpradesh, 250002. **Moradabad:** H 21-22, 1st Floor, Ram Ganga Vihar Shopping Complex, Opposite Sale Tax Office, Moradabad-244001. **Muzaffarpur:** Brahman Toli, Durgasthan Gola Road, Muzaffarpur, Bihar, 842001. **Mysore:** No.1, 1st Floor, CH.26 7th Main, 5th Cross (Above Trishakthi Medicals), Saraswati Puram, Mysore, Karnataka, 570009. **Nasik:** 1st Floor, "Shraddha Niketan", Tilak Wadi, Opp Hotel CityPride, Sharanpur Road, Nasik-422002. **Nellore:** 97/56, I Floor, Immadisetty Towers Ranganayakulapet Road, Santhapet, Nellore, Andhra Pradesh, 524001. **Panipat:** SCO 83-84, First Floor, Devi Lal Shopping Complex, Opp RBL Bank, G.T.Road, Panipat, Haryana, 132103. **Patiala:** No.35 New Lal Bagh, Opp.Polo Ground, Patiala-147001. **Pondicherry:** S-8, 100, Jawaharlal Nehru Street (New Complex, Opp. Indian Coffee House), Pondicherry, Pondicherry, 605001. **Raipur:** HIG, C-23Sector - 1 Devendra Nagar, Raipur, Chattisgarh, 492004. **Rajahmundry:** Door No: 6-2-12, 1st Floor, Rajeswari Nilayam, Near Vamsikrishna Hospital, Nyapathi Vari Street, T Nagar, Rajahmundry, Andhra Pradesh, 533101. **Rajkot:** Office 207 - 210, Everest Building Harihar Chowk Opp Shastri Maidan, Limda Chowk, Rajkot, Gujarat, 360001. **Ranchi:** 4, HB Road No: 206, 2nd Floor Shri Lok Complex H B Road Near Firayalal, Ranchi, Jharkhand, 834001. **Rourkela:** 2nd Floor, J B S Market Complex, Udit Nagar, Rourkela-769012. **Salem:** No.2, I Floor Vivekananda Street, New Fairlands, Salem, Tamilnadu, 636016. **Sambalpur:** C/o Raj Tibrewal & Associates, Opp.Town High School, Sansarak Sambalpur, Orissa, 768001. **Siliguri:** No.78, Haren Mukherjee Road, 1st Floor, Beside SBI Hakimpara, Siliguri-734001. **Tirupur:** 1(1), Binny Compound, II Street, Kumaran Road, Tirupur, Tamilnadu, 641601. **Tirunelveli:** No.F4, Magnam Suraksaa Apatments, Tiruvananthapuram Road, Tirunelveli-627002. **Trichur:** Room No. 26 & 27 Dee Pee Plaza, Kokkalai, Trichur, Kerala, 680001. **Trichy:** No 8, I Floor, 8th Cross West Extn, Thillainagar, Trichy, Tamilnadu, 620018. **Trivandrum:** R S Complex, Opp of LIC Building, Pattom PO, Trivandrum, Kerala, 695004. **Udaipur:** No.32, Ahinsapuri, Fatehpura Circle, Udaipur-313001. **Valsad:** 3rd floor, Gita Nivas, opp Head Post Office, Halar Cross Lane Valsad, Gujarat, 396001. **Varanasi:** Office No 1, Second Floor, Bhawani Market, Building No. D-58/2-A1, Rathyatra Beside Kuber Complex, Varanasi, Uttarpradesh-221010. **Vellore:** AKT Complex, 2nd Floor, No.1, 3, New Sankaranpalayam Road Tolgate, Vellore-632001. **Warangal:** Hno. 2-4-641, F-7, 1st Floor, A.B.K Mall, Old Bus Depot Road, Ramnagar, Hanamkonda, Warangal.Telangana- 506001. **Balasore:** B C Sen Road, Balasore, Orissa, 756001. **Jammu:** JRDS Heights Sector 14 Nanak Nagar Near Peaks Auto Showroom Jammu Jammu & Kashmir, 180004 . **Ballari:** No.18/47/A, Govind Nilaya, Ward No.20, Sangankal Moka Road, Gandhinagar, Ballari-583102. **Navsari:** 214-215, 2nd floor, Shivani Park, Opp. Shankheswar Complex, Kaliawadi, Navsari -396445, Gujarat. **Rohtak:** SCO 06, Ground Floor, MR Complex, Near Sonipat Stand Delhi Road, Rohtak-124001. **Tirupati:** Shop No: 6, Door No: 19-10-8, (Opp to Passport Office), AIR Bypass Road, Tirupati-517501, Andhra Pradesh. **Kalyani:** A - 1/50, Block A Kalyani - Nadia Dt, PIN- 741235. **Solapur:** Flat No 109, 1st Floor A Wing, Kalyani Tower 126 Siddheshwar Peth, Near Pangal High School Solapur, Maharashtra, 413001. **Bhuj:** Tirthkala First Floor Opp BMB Bank, New Station Road, Bhuj, Kutch - 370001. Ph. No. 02832-450315. **Junagadh:** "Aastha Plus", 202-A, 2nd Floor Sardarbag Road, Nr. Alkapuri Opp. Zansi Rani Statue, Junagadh Gujarat-362001. **Ankleshwar:** Shop No - F -56 First Floor, Omkar Complex Opp Old Colony, Nr Valia Char Rasta, GIDC, Ankleshwar, Gujarat, 393002. **Kollam:** Uthram Chanmbers (Ground Floor), Thamarakulam, Kollam-691006. **Jhansi:** No.372/18D, 1st Floor Above IDBI Bank, Beside V-Mart, Near RAKSHAN, Gwalior Road, Jhansi-284001. **Aligarh:** City Enclave, Opp. Kumar Nursing Home, Ramghat Road, Aligarh, Uttarpradesh-202001. **Satara:** 117 /A/ 3 / 22, Shukrawar Peth, Sargam Apartment, Satara, Maharashtra, 415002. **Kumbakonam:** No.28/8 1st Floor, Balakrishna Colony, Pachaiappa Street, Near VPV Lodge, Kumbakonam - 612001. **Bhagalpur:** Ground Floor, Gurudwara Road, Near Old Vijaya Bank, Bhagalpur - 812001. **Bareilly:** F-62-63, 2nd Floor, Butler Plaza Commercial Complex Civil Lines Bareilly Uttarpradesh-243001. **Akola:** Opp. RLT Science College Civil Lines, Akola, Maharashtra, 444001. **Yamuna Nagar:** 124-B/R, Model Town Yamunanagar, YamunaNagar, Haryana, 135001. **Deoghar:** S S M Jalan Road Ground floor Opp. Hotel Ashoke, Caster Town, Deoghar, Jharkhand, 814112. **Karimnagar:** HNo.7-1-257, Upstairs S B H Mangammathota, Karimnagar, Telangana, 505001. **Kadapa:** Bandi Subbaramaiah Complex, D.No:3/1718, Shop No: 8, Raja Reddy Street, Kadapa, Andhra Pradesh, 516001. **Shimla:** I Floor, Opp. Panchayat Bhawan Main gate Bus stand, Shimla, Himachal Pradesh, 171001. **Kannur:** Room No.PP.14/435 Casa Marina Shopping Centre Talap, Kannur, Kerala, 670004. **Mehsana:** 1st Floor, Subhadra Complex Urban Bank Road Mehsana, Gujarat, 384002. **Hazaribag:** Municipal Market Annanda Chowk, Hazaribag, Jharkhand, 825301. **Anantapur:** AGVR Arcade, 2nd Floor, Plot No.37 (Part), Layout No.466/79, Near Canara Bank, Sangamesh Nagar, Anantapur -515001, Andhra Pradesh. **Kurnool:** Shop

No.26 and 27, Door No.39/265A and 39/265B, Second Floor, Skanda Shopping Mall, Old Chad Talkies, Vaddageri, 39th Ward, Kurnool-518001. **Hisar:** No-12, Opp. HDFC Bank, Red Square Market, Hisar, Haryana, 125001. **Sri Ganganagar:** 18 L Block Sri Ganganagar, Rajasthan, 335001. **Bhatinda:** 2907 GH, GT Road, Near Zila Parishad, Bhatinda, Punjab, 151001. **Shimoga:** No.65 1st Floor Kishnappa Compound 1st Cross, Hosmane Extn, Shimoga, Karnataka, 577201. **Palakkad:** Door No. 18/507(3) Anugraha, Garden Street, College Road, Palakkad-678 001, Kerala. **Margao:** F4-Classic Heritage, Near Axis Bank, Opp.BPS Club, Pajifond, Margao, Goa-403601. **Karur:** 126 G, V.P.Towers, Kovai Road, Basement of Axis Bank Karur, Tamilnadu, 639002. **Bikaner:** Behind Rajasthan Patrika In front of Vijaya Bank 1404, Amar Singh Pura Bikaner.334001. **Kakinada:** D No.25-4-29, 1St floor, Kommireddy Vari Street, Beside Warf Road, Opp Swathi Medicals, Kakinada-533001. **Bilaspur:** Shop No.B-104, First Floor, Narayan Plaza, Link Road, Bilaspur (C.G)-495001. **Vapi:** 208, 2nd Floor HEENAARCADE, Opp. Tirupati Tower Near G.I.D.C. Char Rasta, Vapi, Gujarat, 396195. **Ambala:** SCO 48-49, Ground Floor, Opp Peer, Bal Bhawan Road, Near HDFC Bank, Ambala City, Haryana - 134003. **Agartala:** Nibedita 1st floor, JB Road, Palace Compound, Agartala, Near Babuana Tea and Snacks, Tripura West, Pin - 799001. **Saharanpur:** I Floor, Krishna Complex Opp. Hathi Gate Court Road, Saharanpur, Uttarpradesh, 247001. **Kharagpur:** "Silver Palace" OT Road, Inda-Kharagpur, G-P-Barakola, P.S.Kharagpur Local, Dist West Midnapore-721305. **Tiruvalla:** 1st Floor, Room No-61(63), International shopping Mall, Opp.ST Thomas Evangelical Church, Above Thomsan Bakery, Manjady, Thiruvalla-689105. **Alleppey:** Doctor's Tower Building, Door No. 14/2562, 1st floor, North of Iorn Bridge, Near Hotel Arcadia Regency, Alleppey Kerala, 688001. **Noida:** Commercial Shop No.GF 10 & GF 38, Ground Floor, Ansal Fortune Arcade, Plot No. K-82, Sector -18, Noida – 201301. **Thane:** Dev Corpora, A Wing, 3rd floor, Office No.301, Cadbury Junction, Eastern Express way, Thane (West) - 400 601. **Andheri:** No.351, Icon, 501, 5th Floor, Western Express Highway, Andheri East, Mumbai-400069. **Sangli:** Jiveshwar Krupa Bldg Shop. NO.2, Ground Floor, Tilak Chowk Harbhat Road, Sangli, Maharashtra-416416. **Jalna:** Shop No 6, Ground Floor, Anand Plaza Complex, Bharat Nagar, Shivaji Putla Road, Jalna, Maharashtra, 431203. **Mapusa (Parent ISC: Goa):** Office No.503, Buildmore Business Park, New Canca By Pass Road, Ximer, Mapusa Goa-403507. **Bhusawal (Parent: Jalgaon TP):** 3, Adelaide Apartment, Christain Mohala, Behind Gulshan-E-Iran Hotel, Amardeep Talkies Road, Bhusawal, Maharashtra, 425201. **Gondal (Parent Rajkot):** A/177, Kailash Complex, Opp. Khedut Decor Gondal, Gujarat, 360311. **Vasco (Parent Goa):** No DU 8, Upper Ground Floor, Behind Techoclean Clinic, Suvidha Complex Near ICICI Bank, Vasco, Goa, 403802. **Kolkata-CC (Kolkata Central):** 3/1, R.N. Mukherjee Road, 3rd Floor, Office Space -3C, "Shreeram Chambers", Kolkata -700 001. **Chennai-Satelite ISC:** No.158, Rayala Tower-1, Anna salai, Chennai-600002.

B. List of Limited Transaction Points (LTPs) of Computer Age Management Services Ltd. (CAMS)

Ghatkopar: Platinum Mall, Office No.307, 3rd Floor, Jawahar Road, Ghatkopar East, Mumbai-400077. **Borivali:** 501 – TIARA, CTS 617, 617/1-4, Off Chandavarkar Lane, Maharashtra Nagar, Borivali – West, Mumbai – 400092. **Vashi:** BSEL Tech Park, B-505, Plot No.39/5 & 39/5A, Sector 30A, Opp. Vashi Railway Station Vashi, Navi Mumbai-400705. **Pitampura:** Number G-8, Ground Floor, Plot No C-9, Pearls Best Height - II, Netaji Subhash Place, Pitampura, New Delhi – 110034. **Tambaram:** 3rd Floor, B R Complex, No.66, Door No.11A, Ramakrishna Iyer Street, Opp.National Cinema Theatre, West Tambaram, Chennai-600045. **Janakpuri:** Office Number 112, 1st Floor, Mahatta Tower, B Block Community Centre, Janakpuri, New Delhi -110058. **Bangalore (Wilson Garden):** First Floor, No.17/1, -(272) 12Th Cross Road, Wilson Garden, Bangalore-560027. **Bharuch:** A-111, First Floor, R K Casta, Behind Patel Super Market, Station Road, Bharuch-392001. **Karnal:** No.29, Avtar Colony, Behind vishal mega mart, Karnal-132001. **Nadiad:** F 142, First Floor, Ghantakarna Complex Gunj Bazar, Nadiad, Gujarat, 387001. **Ahmednagar:** No.3.1st Floor, Shree Parvati, Plot No.1/175, Opp. Mauli Sabhagruh, Zopadi Canteen, Savedi, Ahmednagar-414003. **Basti:** C/O Rajesh Mahadev & Co Shop No 3, 1st Floor, Jamia Comlex, Station Road, Basti Pin - 272002. **Chhindwara:** 2nd Floor, Parasia Road, Near Surya Lodge, Sood Complex, Above Nagpur CT Scan, Chhindwara, Madhya Pradesh 480001. **Chittorgarh:** 3, Ashok Nagar, Near Heera Vatika, Chittorgarh, Rajasthan 312001. **Darbhanga:** Ground Floor, Belbhadrapur, Near Sahara Office, Laheriasarai Tower Chowk, Laheriasarai, Darbhanga- 846001. **Dharmapuri:** 16A/63A, Pidamaneri Road, Near Indoor Stadium, Dharmapuri, Tamilnadu 636701. **Dhule:** Computer Age Management Services Ltd., 1793/ A, J B Road, Near Tower Garden, Dhule - 424001. **Faizabad:** 9/1/51, Rishi Tola, Fatehganj, Ayodhya (Faizabad), Uttarpradesh – 224001. **Gandhidham:** Shyam Sadan, First Floor, Plot No.120, Sector 1/A, Gandhidham-370201. **Gulbarga:** Pal Complex, Ist Floor, Opp. City Bus Stop, Super Market, Gulbarga, Karnataka 585101. **Haldia:** Mouza-Basudevapur, J.L. NO. 126, Haldia Municipality, Ward No 10, Durgachak, Haldia - 721602. **Haldwani:** Durga City Centre, Nainital Road, Haldwani, Uttarakhand-263139. **Himmatnagar:** D-78, First Floor, New Durga Bazar, Near Railway Crossing, Himmatnagar, Gujarat 383001. **Hoshiarpur:** Near Archies Gallery, Shimla Pahari Chowk, Hoshiarpur, Punjab 146001. **Hosur:** Survey No.25/204, Attibele Road, HCF Post, Mathigiri, Above Time Kids School, Opposite to Kuttys Frozen Foods, Hosur-635110. **Jaunpur:** 248, Fort Road Near Amber Hotel, Jaunpur, Uttar Pradesh-222001. **Katni:** 1st Floor, Gurunanak Dharmakanta, Jabalpur Road, Bargawan, Katni, Madhya Pradesh 483501. **Khammam:** Shop No: 11 - 2 - 31/3, 1st floor, Philips Complex, Balajinagar, Wyra Road, Near Baburao Petrol Bunk, Khammam, Telangana 507001. **Malda:** Daxhinapan Abasan, Opp Lane of Hotel Kalinga, SM Pally, Malda, West Bengal 732101. **Manipal:** Shop No-A2,

Basement Floor, Academy Tower, Opposite Corporation Bank, Manipal, Karnataka 576104. **Mathura:** 159/160 Vikas Bazar Mathura Uttarpradesh-281001. **Moga:** No.9, New Town, Opp. Jaswal Hotel, Daman Building, Moga-142001. **Namakkal:** 156A/ 1, First Floor, Lakshmi Vilas Building Opp. To District Registrar Office, Trichy Road, Namakkal, Tamilnadu 637001. **Palanpur:** Gopal Trade center, Shop No.13-14, 3rd Floor, Nr.BK Mercantile Bank, Opp.OldGunj, Palanpur-385001. **Rae Bareli:** 17, Anand Nagar Complex Opposite Moti Lal Nehru Stadium SAI Hostel Jail Road Rae Bareilly Uttar pradesh -229001. **Rajapalayam:** No 59 A/1, Railway Feeder Road (Near Railway Station) Rajapalayam, Tamilnadu-626117. **Ratnagiri:** Orchid Tower, Gr Floor, Gala No.06, S.V.No.301/Paiki 1/2, Nachane Munciple Aat, ArogyaMandir, Nachane Link Road, At, Post, Tal.Ratnagiri Dist. Ratnagiri-415612. **Roorkee:** 22, Civil Lines, Ground Floor, Hotel Krish Residency, Roorkee, Uttarakhand 247667. **Sagar:** Opp. Somani Automobiles, Bhagwanganj Sagar, Madhya Pradesh 470002. **Shahjahanpur:** Bijlipura, Near Old Distt Hospital, Jail Road, Shahjahanpur Uttarpradesh-242001. **Sirsa:** Ground Floor of CA Deepak Gupta, M G Complex, Bhawna Marg, Beside Over Bridge, Bansal Cinerma Market, Sirsa Haryana, 125055. **Sitapur:** Arya Nagar Near Arya Kanya School Sitapur Uttarpradesh-261001. **Solan:** 1st Floor, Above Sharma General Store, Near Sanki Rest house, The Mall, Solan, Himachal Pradesh 173212. **Srikakulam:** Door No 10-5-65, 1st Floor, Dhanwanthri Complex, Kalinga Road, Opp Chandramouli Departmental Store, Near Seven roads Junction. Srikakulam – 532 001. **Sultanpur:** 967, Civil Lines Near Pant Stadium Sultanpur Uttar pradesh-228001. **Surendranagar:** Shop No. 12, M.D. Residency, Swastik Cross Road, Surendra Nagar - 363001. **Tinsukia:** Bangiya Vidyalaya Road, Near Old Post Office, Durgabari, Tinsukia, Assam, Pin – 786125. **Tuticorin:** 4B/A16, Mangal Mall Complex, Ground Floor, Mani Nagar, Tuticorin Tamilnadu-628003. **Ujjain:** Adjacent to our existing Office at 109, 1st Floor, Siddhi Vinayak Trade Center, Shahid Park, Ujjain – 456010. **Yavatmal:** Pushpam, Tilakwadi, Opp. Dr. Shrotri Hospital, Yavatmal, Maharashtra 445001. **Kukatpally:** No.15-31-2M-1/4, 1st Floor, 14-A, MIG, KPHB Colony, Kukatpally, Hyderabad-500072. **Kalyan:** Office No 413, 414, 415, 4th Floor, Seasons Business Centre, Opp. KDMC (Kalyan Dombivli Municipal Corporation), Shivaji Chowk, Kalyan (W) – 421 301.

In addition to the existing Official Point of Acceptance of transactions, Computer Age Management Services Ltd. (CAMS), the Registrar and Transfer Agent of Helios Mutual Fund, having its office at New No 10. Old No. 178, Opp. to Hotel Palm Grove, MGR Salai (K.H. Road), Chennai - 600 034 shall be an official point of acceptance for electronic transactions received from the Channel Partners with whom Helios Capital Asset Management (India) Private Limited has entered or may enter into specific arrangements for all financial transactions relating to the units of mutual fund schemes. Additionally, the secure Internet sites operated by CAMS will also be official point of acceptance only for the limited purpose of all channel partners transactions based on agreements entered. Additionally, the Internet site(s) operated by the AMC and online applications of the AMC will also be official point of acceptance. The AMC may also accept financial transaction applications received on designated email ID i.e. transact@helioscapital.in. For detailed terms and conditions on email transactions, please refer to the SAI.

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