

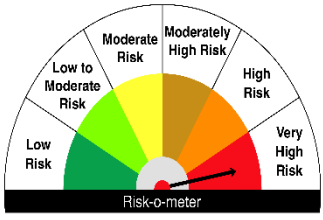
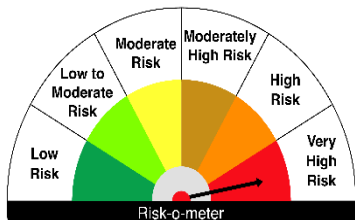


## KEY INFORMATION MEMORANDUM

### MOTILAL OSWAL SPECIAL OPPORTUNITIES FUND

(An open-ended equity scheme following special situation's theme)

(Scheme Code: MOTO/O/E/THE/24/02/0079)

<p><b>This product is suitable for investors who are seeking*</b></p> <ul style="list-style-type: none"> <li>Capital appreciation over long term</li> <li>Investing predominantly in equities and equity related instruments of special situations theme.</li> </ul>	<p><b>Risk-o-meter of Scheme</b></p>  <p>The risk of the scheme is Very High</p>	<p><b>Risk-o-meter of Benchmark (Tier I)</b> (Nifty 500 Total Return Index)</p>  <p>The risk of the Benchmark is Very High</p>
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**\*Investors should consult their financial advisers if in doubt about whether the product is suitable for them.**

The above Product labelling assigned during the NFO is based on internal assessment of the scheme characteristics or model portfolio and the same may vary post NFO when the actual investments are made.

**Offer for Units of face value Rs. 10 per unit during the New Fund Offer and Continuous offer for Units at NAV based price.**

**New Fund Offer Opens on: July 25, 2025**

**New Fund Offer Closes on: August 08, 2025**

**Scheme re-opens on: August 21, 2025**

<b>Name of Mutual Fund</b>	Motilal Oswal Mutual Fund (MOMF)
<b>Name of Asset Management Company (AMC)</b>	Motilal Oswal Asset Management Company Limited (MOAMC)
<b>Name of Trustee Company</b>	Motilal Oswal Trustee Company Limited (MOTC)
<b>Address</b>	Registered Office: 10th Floor, Motilal Oswal Tower, Rahimtullah Sayani Road, Opp. Parel ST Depot, Prabhadevi, Mumbai-400025
<b>Website</b>	<a href="http://www.motilaloswalmf.com">www.motilaloswalmf.com</a>

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**

*NFO KIM of Motilal Oswal Special Opportunities Fund*

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.motilaloswalmf.com](http://www.motilaloswalmf.com).

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.

This KIM is dated **July 14, 2025**.

## DETAILS OF SCHEME

Title	Particulars																				
Investment Objective	<p>To achieve long term capital appreciation by investing in opportunities presented by special situations such as corporate restructuring, mergers &amp; acquisitions, government policy and/or regulatory changes, disruption, upcoming and new trends, new &amp; emerging sectors, companies/sectors going through temporary unique challenges and other similar instances.</p> <p>However, there can be no assurance that the investment objective of the scheme will be realized.</p>																				
Asset Allocation Pattern of the scheme	<p>The asset allocation pattern of the Scheme would be as follows:</p> <table><tr><th rowspan="2">Instruments</th><th colspan="2">Indicative Allocations</th></tr><tr><th>Minimum</th><th>Maximum</th></tr><tr><td>Equity &amp; Equity related instruments of special situations theme</td><td>80</td><td>100</td></tr><tr><td>Equity &amp; Equity related instruments of Other than above companies and Overseas Securities**</td><td>0</td><td>20</td></tr><tr><td>Debt and Money Market instruments ^ (including cash and cash equivalents)</td><td>0</td><td>20</td></tr><tr><td>Units of REITs and InvITS</td><td>0</td><td>10</td></tr><tr><td>Units of Mutual Fund</td><td>0</td><td>5</td></tr></table> <p>** Foreign Securities including units of overseas mutual fund schemes / Overseas ETFs having similar investment strategy and which forms part of fund mandate upto 15% of net assets, subject to within overall limit for investment in foreign securities.</p> <p>Pursuant to clause 12.24 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, the cumulative gross exposure through equity and equity related instruments, Units of Liquid Schemes, debt, Money Market Instruments, G Sec, Bonds, Cash and Cash Equivalents, derivatives etc., other permitted securities/assets and such other securities/assets as may be permitted by the Board from time to time will not exceed 100% of the net assets of the scheme, subject to approval if any.</p> <p>Cash and cash equivalents as per SEBI letter no. SEBI/HO/IMD-II/DOF3/ OW/P/ 2021/ 31487 / 1 dated November 03, 2021 and clause 12.25.3 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024 which includes T-bills, Government Securities and Repo on Government Securities having residual maturity of less than 91 Days, shall not be considered for the purpose of calculating gross exposure limit.</p> <p>^Debt and Money Market Instruments includes Commercial papers, Commercial bills, Treasury bills, TREPS, Government securities having an unexpired maturity up to one year,</p>	Instruments	Indicative Allocations		Minimum	Maximum	Equity & Equity related instruments of special situations theme	80	100	Equity & Equity related instruments of Other than above companies and Overseas Securities**	0	20	Debt and Money Market instruments ^ (including cash and cash equivalents)	0	20	Units of REITs and InvITS	0	10	Units of Mutual Fund	0	5
Instruments	Indicative Allocations																				
	Minimum	Maximum																			
Equity & Equity related instruments of special situations theme	80	100																			
Equity & Equity related instruments of Other than above companies and Overseas Securities**	0	20																			
Debt and Money Market instruments ^ (including cash and cash equivalents)	0	20																			
Units of REITs and InvITS	0	10																			
Units of Mutual Fund	0	5																			

<p>call or notice money, certificate of deposit, Bills Rediscounting, usance bills, bonds, NCD's and any other like instruments as specified by the Reserve Bank of India(RBI)/ Securities and Exchange Board of India (SEBI) from time to time.</p> <p>The Scheme may invest in another scheme under the same asset management company or any other Mutual Fund without charging any fees, provided that aggregate inter-scheme investment made by all schemes under the same management or in schemes under the management of any other asset management company shall not exceed 5% of the net asset value of the Mutual Fund.</p> <p><b>Indicative Table</b> (Actual instrument/percentages may vary subject to applicable SEBI circulars)</p>			
Sl. no	Type of Instrument	Percentage of exposure	Circular references*
1.	Securities Lending	<p>The Scheme shall adhere to the following limits while engaging in Stock Lending.</p> <ul style="list-style-type: none"> <li>● Not more than 20% of the net assets of the Scheme can be deployed in Stock Lending.</li> <li>● Not more than 5% of the net assets of the Scheme can be deployed in Stock Lending to any single approved intermediary.</li> </ul>	Subject to clause 12.11 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, as may be amended from time to time, the Scheme intends to engage in Stock Lending.
2.	Equity/Debt Derivatives for non-hedging purposes	Exposure by the Scheme in equity derivative instruments shall not exceed 50% of total equity portfolio and exposure to debt derivative instruments shall not exceed 50% of the total debt portfolio of the scheme. Exposure in equity derivative instruments will be applicable for both hedging and non-hedging purpose.	In accordance with clause 7.5, 7.6 and 12.25 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024.
3.	Securitized Debt	The scheme will not invest in Securitized Debt.	-
4.	Structured Obligation	The scheme will not invest in Structured Obligation.	-
5.	Short selling	The scheme will not invest in Short selling.	-
6.	ReITS and InVITS	The mutual fund under all its schemes shall not own more	The Scheme may invest in units of REITs/InvITs to the

			<p>than 10% of units issued by a single issuer of REIT and InvIT.</p> <p>The Schemes shall not invest:</p> <p>i. more than 10% of its NAV in the units of REIT and InvIT; and</p> <p>ii. more than 5% of its NAV in the units of REIT and InvIT issued by a single issuer.</p>	<p>extent mentioned in asset allocation and in line with, with clause 12.21 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024.</p>
	7.	AT1 and AT2 Bonds	The scheme will not invest in AT1 and AT2 Bonds.	-
	8.	Repo in corporate debt and reverse repo	The scheme will not invest in Repo in corporate debt.	-
	9.	Unrated debt instrument	The scheme will not invest in unrated debt instrument.	-
	10.	Credit Default Swaps (CDS)	The scheme will not invest in Credit Default Swaps (CDS).	-
	11.	Overseas Securities	<p>The Scheme may invest in Foreign Securities (including units/securities issued by overseas mutual funds) up to 15% of the net assets of the Scheme in compliance with clause 12.19 of the SEBI Master Circular pertaining to overseas investments by mutual funds, as amended from time to time. The Scheme intends to invest US\$ 0.5 million in Overseas securities within six months from the date of the closure of the New Fund Offer (NFO) of the Scheme. Thereafter, the Scheme shall invest in Foreign Securities as per the limits available to 'Ongoing Schemes' in terms of clause 12.19.1.3.c of SEBI Master Circular. Further, SEBI vide</p>	<p>As per the SEBI (MF) Regulation and in terms of clause 12.19 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024 and such other regulations issued from time to time.</p>

		<p>its clause 12.19.1.3.d of the SEBI Master Circular, clarified that the above specified limit would be considered as soft limit(s) for the purpose of reporting only by mutual funds on monthly basis in the format prescribed by SEBI.</p> <p>As per the SEBI (MF) Regulation and in terms of clause 12.19 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, the Fund is permitted to invest USD 1 billion. However, the overall limit for the Mutual Fund Industry is USD 7 billion. Further, the overall ceiling for investment in overseas Exchange Traded Funds (ETFs) that invests in securities is USD 1 billion subject to a maximum of USD 300 million per mutual fund.</p>	
	<p>Pending deployment of funds as per investment objective may be parked in short term deposits of scheduled commercial banks, subject to the clause 12.16 of SEBI Master Circular SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, as may be amended from time to time.</p> <p><b><u>Rebalancing due to Passive Breaches:</u></b></p> <p>Subject to the Regulations and clause 2.9 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024; the asset allocation pattern indicated above for the Scheme may change from time to time. In the event of deviation from the mandated asset allocation of the Scheme mentioned in the SID due to passive breaches (occurrence of instances not arising out of omission and commission of AMC), then the AMC shall rebalance the portfolio within a period of 30 business days. Where the portfolio is not rebalanced within 30 business days, justification writing, including details taken to rebalance the portfolio shall be placed before the Investment Committee. The Investment Committee, if so desires, can extend the timelines up to sixty (60) business days from the date of completion of mandated rebalancing period.</p>		

	<p>In case, the portfolio of scheme is not rebalanced within the aforementioned mandated plus extended timelines, AMCs shall: i) not be permitted to launch any new scheme till the time the portfolio is rebalanced. ii) not to levy exit load, if any, on the investors exiting such scheme(s).</p> <p><b><u>Rebalancing due to Short Term Defensive Consideration:</u></b></p> <p>Subject to the Regulations, the asset allocation pattern indicated above may change from time to time, keeping in view market conditions, market opportunities, applicable regulations, legislative amendments and political and economic factors. It must be clearly understood that the percentages stated above are only indicative and not absolute.</p> <p>These proportions can vary depending upon the perception of the fund manager; the intention being at all times to seek to protect the interests of the Unit holders. In accordance with clause 1.14.1.2 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, such changes in the investment pattern will be for short term on defensive considerations only and the fund manager will rebalance the portfolio within 30 calendar days from the date of deviation.</p> <p><b><u>Timelines for deployment of funds collected in NFO –</u></b></p> <p>In line with SEBI circular no. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2025/23 dated February 27, 2025, funds collected in new fund offer shall be deployed as per following manner:</p> <ol style="list-style-type: none"> <li>1. The AMC shall deploy the funds garnered in an NFO within 30 business days from the date of allotment of units.</li> <li>2. In an exceptional case, if the AMC is not able to deploy the funds in 30 business days, reasons in writing, including details of efforts taken to deploy the funds, shall be placed before the Investment Committee of the AMC.</li> <li>3. The Investment Committee may extend the timeline by 30 business days, while also making recommendations on how to ensure deployment within 30 business days going forward and monitoring the same. The Investment Committee shall examine the root cause for delay in deployment before granting approval for part or full extension. The Investment Committee shall not ordinarily give part or full extension where the assets for any scheme are liquid and readily available.</li> <li>4. In case the funds are not deployed as per the asset allocation mentioned in the SID as per the aforesaid mandated plus extended timelines, AMC shall: <ol style="list-style-type: none"> <li>(i) not be permitted to receive fresh flows in the same scheme till the time the funds are deployed as per the asset allocation mentioned in the SID.</li> <li>(ii) not be permitted to levy exit load, if any, on the investors exiting such scheme(s) after 60 business days of not complying with the asset allocation of the scheme.</li> <li>(iii) inform all investors of the NFO, about the option of an exit from the concerned scheme without exit load, via email, SMS or other similar mode of communication.</li> <li>(iv) report deviation, if any, to Trustees at each of the above stages.</li> </ol> </li> </ol>
<b>Investment Strategy</b>	<p>The scheme aims to generate long-term capital appreciation by investing in opportunities presented by special situations such as corporate specific events/developments, corporate restructuring, mergers &amp; acquisitions, government policy and/or regulatory changes, disruption, upcoming and new trends, new &amp; emerging sectors, companies/sectors going through temporary unique challenges and other similar instances.</p>

	<p>The scheme will invest in companies spanning entire market capitalization using both bottom-up stock selection and top-down approach to identify and assess companies and sectors which are expected to benefit from special situations. The fund may also invest in IPO bound companies.</p> <p>Indicative but not exhaustive List of Special Situations.</p> <p><b>Macro-Economic Changes</b></p> <p>Instances of special situations may stem from global or domestic macroeconomic shifts, such as significant fluctuations in raw material or final product prices in specific industries, geopolitical events affecting crude oil prices, domestic or international factors influencing inflation rates, foreign exchange rates, current account and fiscal deficits, or socio-financial crises sparked by global political occurrences. Company/sector affected by geopolitical issues: Companies and sectors navigating geopolitical issues must contend with heightened uncertainty and geopolitical risks, necessitating strategic agility and diplomatic engagement to safeguard operations and mitigate potential disruptions to global markets.</p> <p><b>Industry Specific (Events / Developments)</b></p> <p>Special situations may emerge from regulatory changes, government reforms, incentives, policy changes including Production Linked Incentives (PLI), disinvestment or privatization, alterations in macroeconomic landscapes, adjustments in tariffs or taxes, high levels of leverage, and shifts in market dynamics. Advances across sectors often lead to the introduction of new product lines or developments catering to evolving consumer demands. This can result in certain companies leapfrogging as early adapters and certain other companies get disrupted</p> <p><b>Company Specific (Events / Developments)</b></p> <p>These may include factors like changes in management, Investment opportunities from arbitrage and unlocking opportunities arising from corporate Actions like buybacks, stock splits, bonus and special dividend announcements, follow on offers/QIP/Rights Issue, creeping takeovers, promoter paring their stake. Mergers, demergers and acquisitions, corporate restructuring, undervaluation of holding companies, divestment of businesses, significant asset sales. Regulatory adjustments, disruptions or enhancements in product lines, divestiture of business units or assets, as well as unforeseen circumstances like labor strikes, fires, or other business-related incidents.</p> <p>Fund Manager may include Special situations and associated investment prospects are ever-present due to a combination of company-specific developments, macroeconomic and business cycle changes, and sectoral or political dynamics. While the frequency of such opportunities may fluctuate, they remain available across various market conditions from time to time. While making investment decisions, besides other factors, the impact of the prevailing economic environment over the medium to long term prospects of the companies will also be taken into consideration.</p> <p>Companies and sectors facing temporary unique challenges such as strikes, litigation, product recalls, cybersecurity threats, supply chain disruptions, talent acquisition and</p>
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	<p>retention, regulatory compliance complexity, reputation management challenges, environmental sustainability pressures or any other such instances. Companies/sectors affected by natural calamities. Companies / sectors facing temporary unique challenges such as strikes, litigation, product recalls, cybersecurity threats, supply chain disruptions, talent acquisition and retention, regulatory compliance complexity, reputation management challenges, environmental sustainability pressures or any other such instances. These challenges can arise in industries e.g., manufacturing, tech, healthcare.</p> <p>The portfolio will essentially follow MOAMC's QGLP philosophy; following Hi-Quality Hi-Growth Investing and invest in Quality businesses with high growth potential and with sufficient Longevity of that growth potential at an acceptable Price. The fund will generally practice a focused, high-conviction active portfolio strategy.</p> <p>The scheme may also invest up to 20% of the total assets of the Scheme in other than companies that will follow the theme based investing.</p> <p>The AMC will endeavor to meet the investment objective of the Scheme while maintaining a balance between safety, liquidity and return on investments.</p> <p><b>Stock Lending</b> Stock 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.</p> <p><b>Investment of Subscription Money:</b> The Mutual Fund may deploy NFO proceeds in TREPS before closure of NFO period. However, AMCs shall not charge any investment management and advisory fees on funds deployed in TREPS during the NFO period. The appreciation received from investment in TREPS shall be passed on to investors. Further, in case the minimum subscription amount is not garnered by the Scheme during the NFO period, the interest earned upon investment of NFO proceeds in TREPS shall be returned to investors, in proportion of their investments, along-with the refund of the subscription amount.</p> <p><b>Portfolio Turnover</b> Portfolio Turnover is defined as the lower of sales or purchase divided by the average corpus during a specified period of time. The Scheme, being an open ended Scheme, it is expected that there would be a number of subscriptions and redemptions on a daily basis. However, it is difficult to measure with reasonable accuracy the likely turnover in the portfolio of the Scheme.</p>
<b>Risk Profile of the Scheme</b>	<p><b>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 summarized below:</b></p> <p><b>Scheme Specific Risk Factors:</b> The Scheme is thematic in nature investing predominantly in Special situation theme. This may limit the capability of the Scheme to invest in other companies/themes. Being thematic</p>

	<p>in nature, the Scheme will be affected by the risks associated with the investment in companies with Special Situations.</p> <p>Investment in this Scheme carries the risk regarding non-diversification of the portfolio due to the investment universe mainly limited to companies with special situations and hence, the scope for diversification could be limited at times and the concentration is expected to be high in companies belonging to special situation theme.</p> <p>The Scheme-related risks include, but are not limited to, market risk, business risk, derivatives risk, concentration risk, interest rate risk, reinvestment risk, basis risk, spread risk, liquidity risk, credit/default risk, counterparty risk, duration risk, settlement risk, performance risk, prepayment risk, risks associated with investment in REITs and InvITs, risks associated with investment in debt instruments with special features, risks associated with securities lending, risks associated with investing in Securities Segment and Tri-party Repo trade settlement, and risks associated with the creation of segregated portfolios.</p> <p><b>For details on risk factors and risk mitigation measures, please refer SID.</b></p>
<b>Plans/Options</b>	<p>The Scheme has two Plans:</p> <ul style="list-style-type: none"> <li>(i) Regular Plan and</li> <li>(ii) Direct Plan</li> </ul> <p>Each Plan will offer: (i) Growth Option and (ii) Income Distribution cum Capital withdrawal (IDCW) Option.</p> <p>Regular Plan is for Investors who purchase/subscribe units in a Scheme through any Distributor (AMFI Registered Distributor/ARN Holder). Direct Plan is for investors who purchase/subscribe units in a Scheme directly with the Fund and is not routed through a Distributor (AMFI Registered Distributor/ARN Holder).</p> <p><b>IDCW Option: -</b></p> <p>Under this Option, the Trustee reserves the right to declare IDCW under the Scheme depending on the net distributable surplus available under the Option. It should, however, be noted that actual declaration of IDCWs and the frequency of distribution will depend, inter-alia, on the availability of distributable surplus and will be entirely at the discretion of the Trustees or any Committee authorised by them.</p> <p>If IDCW payable under the IDCW payout option is equal to or less than Rs. 500/-, then it would be compulsorily re-invested in the Option of the Scheme.</p> <p>Pursuant to clause 11.2 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, IDCW can be distributed out of investor's capital (Equalization Reserve), which is part of sale price that represents realized gains.</p> <p>*Income Distribution cum capital withdrawal option.</p> <p><b>Growth Option: -</b></p> <p>All Income earned and realized profit in respect of a unit issued under that will continue to remain invested until repurchase and shall be deemed to have remained invested in the</p>

	<p>option itself which will be reflected in the NAV.</p> <p>The AMC reserves the right to introduce further Options as and when deemed fit.</p> <p>Investors subscribing Units under Direct Plan of a Scheme should indicate “Direct Plan” against the Scheme name in the application form. Investors should also mention “Direct” in the ARN column of the application form. The table showing various scenarios for treatment of application under “Direct/Regular” Plan is as follows:</p> <table><tr><th>Scenario</th><th>Broker mentioned by the investor</th><th>Code</th><th>Plan mentioned by the investor</th><th>Default Plan to be captured</th></tr><tr><td>1</td><td>Not mentioned</td><td></td><td>Not mentioned</td><td>Direct</td></tr><tr><td>2</td><td>Not mentioned</td><td></td><td>Direct</td><td>Direct</td></tr><tr><td>3</td><td>Not mentioned</td><td></td><td>Regular</td><td>Direct</td></tr><tr><td>4</td><td>Mentioned</td><td></td><td>Direct</td><td>Direct</td></tr><tr><td>5</td><td>Direct</td><td></td><td>Not Mentioned</td><td>Direct</td></tr><tr><td>6</td><td>Direct</td><td></td><td>Regular</td><td>Direct</td></tr><tr><td>7</td><td>Mentioned</td><td></td><td>Regular</td><td>Regular</td></tr><tr><td>8</td><td>Mentioned</td><td></td><td>Not Mentioned</td><td>Regular</td></tr></table> <p>In cases of wrong/ invalid/ incomplete ARN code mentioned on the application form, the application will be processed under Regular Plan. The AMC shall contact and obtain the correct ARN code within 30 calendar days of the receipt of 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, if applicable.</p> <p>If the investor does not clearly specify the choice of option at the time of investing, it will be deemed that the investor has opted for Growth option and in case he does not specify payout/re-investment under IDCW option, it will be deemed to be IDCW reinvestment.</p>				Scenario	Broker mentioned by the investor	Code	Plan mentioned by the investor	Default Plan to be captured	1	Not mentioned		Not mentioned	Direct	2	Not mentioned		Direct	Direct	3	Not mentioned		Regular	Direct	4	Mentioned		Direct	Direct	5	Direct		Not Mentioned	Direct	6	Direct		Regular	Direct	7	Mentioned		Regular	Regular	8	Mentioned		Not Mentioned	Regular
Scenario	Broker mentioned by the investor	Code	Plan mentioned by the investor	Default Plan to be captured																																													
1	Not mentioned		Not mentioned	Direct																																													
2	Not mentioned		Direct	Direct																																													
3	Not mentioned		Regular	Direct																																													
4	Mentioned		Direct	Direct																																													
5	Direct		Not Mentioned	Direct																																													
6	Direct		Regular	Direct																																													
7	Mentioned		Regular	Regular																																													
8	Mentioned		Not Mentioned	Regular																																													
Applicable NAV	Operation	Cut off time		Applicable NAV																																													
	Valid Purchase applications of any amount received on a Business Day	Upto 3.00 P.M.		The closing NAV of the Business Day on which funds are available for utilization before cutoff and date on which application is received whichever is later.																																													
		After 3.00 P.M																																															
	Valid Redemption applications received on a Business Day	Upto 3.00 P.M.		The closing NAV of the day of receipt of valid application																																													
After 3.00 P.M		The closing NAV of the Next Business Day of																																															

			receipt of valid application
	<p>With respect to investors who transact through the stock exchange, Applicable NAV shall be reckoned on the basis of the time stamping as evidenced by confirmation slip given by stock exchange mechanism.</p> <p>Note: 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 Applicable NAV and cut-off time as mentioned above shall be applied respectively to the 'switch-out' and 'switch-in' applications</p>		
<b>Minimum Application Amount/ Number of Units</b>	<b>During NFO and on continuous basis:</b> <b>For Lumpsum:</b> Rs.500/- and in multiples of Re. 1/- thereafter day.	<b>Additional Purchase</b> Rs. 500/- and in multiples of Re. 1/- thereafter.	<b>Redemption</b> Rs. 500/- and in multiples of Re. 1/- thereafter or account balance, whichever is lower. Note: Provisions for Minimum Redemption amount are not applicable in case of mandatory investments by the Designated Employees of the AMC in accordance with clause 6.10 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024
<b>Despatch of Redemption Request</b>	The redemption or repurchase proceeds shall be dispatched to the unitholders within three working days from the date of redemption or repurchase.		
<b>Benchmark Index</b>	<p>Nifty 500 TRI</p> <p>The performance of the Scheme will be benchmarked against Nifty 500 Total Return Index as the scheme will follow special situation theme. NIFTY 500 Index represents the top 500 companies based on full market capitalization from the eligible universe. The Fund under the theme/investment strategy will invest in equity and equity related securities based on special opportunities.</p> <p>Hence, the above mentioned benchmark will be able to give a true and accurate comparative analysis. Total Return variant of the index (TRI) will be used for performance comparison.</p>		
<b>Dividend Policy</b>	The Trustees may declare IDCW subject to the availability of distributable surplus calculated in accordance with SEBI (Mutual Funds) Regulations, 1996. The actual declaration of IDCW and the frequency of distribution will be entirely at the discretion of the 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 regular IDCW distribution under the IDCW Plan. The IDCW would be paid to the Unitholders whose names appear in the Register of Unitholders as on the record date.		

	<p><b>IDCW Distribution Procedure</b></p> <p>In accordance with SEBI Regulations, the procedure for IDCW distribution would be as under:</p> <p>When units are sold, and sale price (NAV) is higher than face value 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 IDCW. IDCW can be distributed out of investor's capital (Equalization Reserve), which is part of sale price that represents realized gains. The Trustee reserves the right to change/modify the aforesaid requirements at a later date in line with SEBI directives from time to time.</p> <p>Quantum of IDCW and the record date will be fixed by the Trustee in their meeting. IDCW so decided shall be paid, subject to availability of distributable surplus. Within one calendar day of decision by the Trustee, the AMC shall issue notice to the public communicating the decision about the IDCW including the record date, in one English daily newspaper having nationwide circulation as well as in a newspaper published in the language of the region where the head office of the Mutual Fund is situated, whichever is issued earlier.</p> <p>Record date shall be the date, which will be considered for the purpose of determining the eligibility of investors whose names appear on the register of Unitholders for receiving IDCWs. The Record Date will be 2 working days from the date of issue of notice. The notice will, in font size 10, bold, categorically state that pursuant to payment of IDCW, the NAV of the Scheme would fall to the extent of payout and statutory levy (if applicable). The NAV will be adjusted to the extent of IDCW distribution and statutory levy, if any, at the close of business hours on record date. Before the issue of such notice, no communication indicating the probable date of IDCW declaration in any manner whatsoever will be issued by Mutual Fund.</p>
<b>Name of the Fund Manager</b>	Mr. Ajay Khandelwal, Mr. Atul Mehra, Mr. Bhalchandra Shinde, Mr. Rakesh Shetty and Mr. Sunil Sawant
<b>Name of the Trustee Company</b>	Motilal Oswal Trustee Company Limited.
<b>Performance of the scheme</b>	Motilal Oswal Special Opportunities Fund a new scheme and hence does not have any performance track record.
<b>Expenses of the Scheme</b>	These expenses are incurred for the purpose of various activities related to the NFO like sales and distribution fees paid, marketing and advertising, registrar expenses, printing and stationary, bank charges etc. The entire NFO expenses were borne by the AMC.
<b>Load Structure</b>	<p><b>Exit Load:</b> 1% - If redeemed within 3 months from the day of allotment. Nil - If redeemed after 3 months from the date of allotment.</p> <p>Exit Load will be applicable on switch-options amongst the Schemes of Motilal Oswal Mutual Fund. No Load shall be imposed for switching between Options within the Scheme. Further, it is clarified that there will be no exit load charged on a switch-out from Regular to Direct plan within the same scheme.</p>
<b>Recurring</b>	The total expenses of the scheme as per Regulation 52(6) schemes shall not exceed 2.25 per

<b>expenses</b>	cent of the daily net assets of the scheme as stated below and are subject to inter-se change and may increase/decrease as per actuals, and/or any change in the Regulations. For brief details SID and SAI.	
<b>Tax treatment for the Investors (Unitholders)</b>	Investor are advised to refer to the details in the Statement of Additional Information and also independently refer to their tax advisor.	
<b>Daily Net Asset Value (NAV) Publication</b>	<p>AMC will declare separate NAV under Regular Plan and Direct Plan of the Scheme.</p> <p>NAV will be calculated on all business days and shall be disclosed in the manner specified by SEBI. The AMC shall update the NAVs on its website <a href="http://www.motilaloswalmf.com">www.motilaloswalmf.com</a> and also on AMFI website <a href="http://www.amfiindia.com">www.amfiindia.com</a> before 11.00 p.m. on every business day. If the NAVs are not available before 11.00 p.m. on every business day, the reason for delay in uploading NAV 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 Mutual Fund shall issue a press release giving reasons and explaining when the Mutual Fund would be able to publish the NAVs.</p> <p>Further, Mutual Funds/ AMCs shall extend facility of sending latest available NAVs to investors through SMS, upon receiving a specific request in this regard. Investors can also contact the office of the AMC to obtain the NAV of the Scheme.</p>	
<b>For Investor Grievances please contact</b>	<b>Name and Address of Registrar:</b>	<b>KFin Technologies Limited</b> Address: Selenium, Tower B, Plot No- 31 & 32, Financial District, Nanakramguda, Serilingampally Hyderabad Rangareddi TG 500032 IN Tel: 040 79611000 / 67162222 Toll Free No: 18004254034/35 Email: <a href="mailto:compliance.corp@kfintech.com">compliance.corp@kfintech.com</a> Website: <a href="http://www.kfintech.com/">www.kfintech.com/</a>
	<b>Name and Address of Mutual Fund:</b>	<b>Mr. Juzer Dalal - Investor Relation Officer</b> 10th Floor, Motilal Oswal Tower, Rahimtullah Sayani Road, Opp. Parel ST Depot, Prabhadevi, Mumbai – 400 025 Tel No.: +91 8108622222 and +91 22 40548002 Fax No.: 02230896884 Email Id: <a href="mailto:amc@motilaloswal.com">amc@motilaloswal.com</a>
<b>Unitholder's Information</b>	<p>In accordance with clause 14.4.3 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024 the investor whose transaction has been accepted by the MOAMC 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. Thereafter, a Consolidated Account Statement (“CAS”) shall be issued in line with the following procedure:</p> <ol style="list-style-type: none"> <li>1. Consolidation of account statement shall be done on the basis of PAN. In case of multiple holding, it shall be PAN of the first holder and pattern of holding.</li> <li>2. The CAS shall be generated on a monthly basis and shall be issued on or before 15<sup>th</sup> of the immediately succeeding month to the unit holder(s) in whose folio(s) transaction(s) has/have taken place during the month.</li> </ol>	

	<p>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)] and shall be issued on or before 21<sup>st</sup> of the immediately succeeding month.</p> <p>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.</p> <p>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.</p> <p>The word ‘transaction’ shall include purchase, redemption, switch, IDCW payout, IDCW reinvestment, systematic investment plan, systematic withdrawal plan, and systematic transfer plan. 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 MOAMC for each calendar month on or before 10th of the immediately succeeding month.</p> <p>The Consolidated Account statement will be in accordance to clause 14.4.3 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024. In case of a specific request received from the Unit holders, MOAMC will provide the account statement to the investors within 5 Business Days from the receipt of such request. Investors are requested/encouraged to register/update their email id and mobile number of the primary holder with the AMC/RTA through our Designated Investor Service Centres (DISCs) in order to facilitate effective communication.</p> <p>Note: If the investor(s) has/have provided his/their email address in the application form or any subsequent communication in any of the folio belonging to the investor(s), Mutual Fund / Asset Management Company reserves the right to use Electronic Mail (email) as a default mode to send various communication which include account statements for transactions done by the investor(s). The investor shall from time to time intimate the Mutual Fund / its Registrar and Transfer Agents about any changes in the email address.</p> <p><b>Annual Account Statement:</b></p> <p>The Mutual Fund shall provide the Account Statement to the Unitholders who have not transacted during the last six months prior to the date of generation of account statements. The Account Statement shall reflect the latest closing balance and value of the Units prior to the date of generation of the account statement, the account statements in such cases may be generated and issued along with the Portfolio Statement or Annual Report of the Scheme. Alternately, soft copy of the account statements shall be mailed to the investors’ e-mail address, instead of physical statement, if so mandated.</p> <p>Note: If the investor(s) has/have provided his/their email address in the application form or any subsequent communication in any of the folio belonging to the investor(s), Mutual Fund / Asset Management Company reserves the right to use Electronic Mail (email) as a default mode to send various communication which include account statements for transactions</p>
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	<p>done by the investor(s). The investor shall from time to time intimate the Mutual Fund / its Registrar and Transfer Agents about any changes in the email address.</p> <p>It may be noted that the primary holder's own email id and mobile no should be provided for speed and ease of communication in a convenient and cost effective manner, and to help prevent fraudulent transactions.</p> <p><b>Monthly and Half Yearly Disclosures: Portfolio:</b></p> <p>The Mutual Fund / AMC shall disclose portfolio (along with ISIN) in a user friendly &amp; downloadable spreadsheet format, as on the last day of the month/half year for the scheme(s) on its website <a href="http://www.motilaloswalmf.com">www.motilaloswalmf.com</a> and on the website of AMFI (<a href="http://www.amfiindia.com">www.amfiindia.com</a>) within 10 days from the close of each month/half year.</p> <p>In case of investors whose email addresses are registered with MOMF, the AMC shall send via email both the monthly and half yearly statement of scheme portfolio within 10 days from the close of each month/half year respectively.</p> <p>The AMC shall publish an advertisement every half-year, in the 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 schemes portfolio on the AMC's website <a href="http://www.motilaloswalmf.com">www.motilaloswalmf.com</a> and on the website of AMFI (<a href="http://www.amfiindia.com">www.amfiindia.com</a>). The AMC shall provide physical copy of the statement of scheme portfolio on specific request received from investors.</p> <p><b>Half yearly Disclosures: Financial Results</b></p> <p>The Mutual Fund shall within one month from the close of each half year, that is on 31st March and on 30th September, host a soft copy of its unaudited financial results on its website. The mutual fund shall publish an advertisement disclosing the hosting of such financial results on their website, in atleast 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.</p> <p><b>Annual Report:</b></p> <p>The Mutual Fund / AMC will host the Annual Report of the Schemes on its website <a href="http://www.motilaloswalmf.com">www.motilaloswalmf.com</a> and on the website of AMFI (<a href="http://www.amfiindia.com">www.amfiindia.com</a>) not later than four months (or such other period as may be specified by SEBI from time to time) from the date of closure of the relevant accounting year (i.e. 31st March each year).</p> <p>The Mutual Fund / AMC shall mail the scheme annual reports or abridged summary thereof to those investors whose e-mail addresses are registered with MOMF. The full annual report or abridged summary shall be available for inspection at the Head Office of the Mutual Fund and a copy shall be made available to the investors on request at free of cost.</p> <p>Investors who have not registered their e-mail id will have to specifically opt-in to receive a physical copy of the Annual Report or Abridged Summary thereof.</p> <p>MOMF will publish an advertisement every year in the all India edition of at least two daily newspapers, one each in English and Hindi, disclosing the hosting of scheme wise Annual</p>
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	<p>Report on the AMC website <a href="http://www.motilaloswalmf.com">www.motilaloswalmf.com</a> and on the website of AMFI (<a href="http://www.amfiindia.com">www.amfiindia.com</a>).</p> <p><b>Monthly &amp; Annual Disclosure of Risk-o-meter</b></p> <p>The fund shall communicate any change in risk-o-meter by way of Notice cum Addendum and by way of an e-mail or SMS to unitholder. Further Risk-o-meter of scheme shall be evaluated on a monthly basis and Risk-o-meter along with portfolio shall be disclosed on website <a href="https://www.motilaloswalmf.com/download/regulatory-updates">https://www.motilaloswalmf.com/download/regulatory-updates</a> and on AMFI website within 10 days from the close of each month.</p> <p>Additionally, MOMF shall disclose the risk level of all schemes as on March 31 of every year, along with number of times the risk level has changed over the year, on its website and AMFI website.</p> <p><b>Disclosure of Benchmark Risk-o-meter</b></p> <p>Pursuant to clause 5.16.1 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, the AMC shall disclose risk-o-meter of the scheme and benchmark in all disclosures including promotional material or that stipulated by SEBI wherever the performance of the scheme vis-à-vis that of the benchmark is disclosed to the investors in which the unit holders are invested as on the date of such disclosure.</p> <p><a href="https://www.motilaloswalmf.com/download/month-endportfolio">https://www.motilaloswalmf.com/download/month-endportfolio</a></p> <p><b>Product Dashboard</b></p> <p>In accordance with clause 5.8.4 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, the AMC has designed and developed the dashboard on their website wherein the investor can access information with regard to scheme's AUM, investment objective, expense ratios, portfolio details and past performance of all the schemes.</p> <p><a href="https://www.motilaloswalmf.com/mutual-funds">https://www.motilaloswalmf.com/mutual-funds</a></p>
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