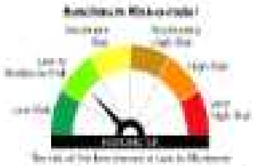
SCHEME INFORMATION DOCUMENT

Invesco India Income Plus Arbitrage Active Fund of Fund

(An open ended fund of fund scheme investing in units of actively managed debt oriented schemes and equity Arbitrage schemes)

This product is suitable for investors who are seeking*:	Scheme Riskometer	Benchmark Riskometer
- Income over medium-term - Investment in units of actively managed debt oriented and Arbitrage schemes *Investors should consult their financial advisers if in doubt about whether the product is suitable for them.		60% Nifty Corporate Bond Index A-II + 35% Nifty 50 Arbitrage + 5% Nifty 1D Rate Index 

The above product labelling assigned during the New Fund Offer (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 Rs. 1000/- each for cash during the New Fund Offer Period and Continuous Offer for Units at NAV based prices.

New Fund Offer Opens on: July 02, 2025
New Fund Offer Closes on: July 16, 2025
Scheme re-opens on: Within 5 business days from the date of allotment

Name of Mutual Fund	Invesco Mutual Fund
Name of Asset Management Company	Invesco Asset Management (India) Private Limited
Name of Trustee Company	Invesco Trustee Private Limited
Address	2101-A, 21st Floor, A Wing, Marathon Futurex, N.M. Joshi Marg, Lower Parel, Mumbai - 400 013.
Name of the Sponsor	Invesco Hong Kong Limited
Website	www.invescomutualfund.com

The particulars of the Scheme have been prepared in accordance with the Securities and Exchange Board of India (Mutual Funds) Regulations, 1996, (herein after referred to as SEBI (MF) Regulations) as amended till date and circulars issued thereunder filed with SEBI, along with a Due Diligence Certificate from the AMC. The units being offered for public subscription have not been approved or recommended by SEBI nor has SEBI certified the accuracy or adequacy of the Scheme Information Document.

The Scheme Information Document sets forth concisely the information about the Scheme that a prospective investor ought to know before investing. Before investing, investors should also ascertain about any further changes to this Draft Scheme Information Document after the date of this Document from the Mutual Fund / Investor Service Centres / Website / Distributors or Brokers.

The investors are advised to refer to the Statement of Additional Information (SAI) for details of Invesco Mutual Fund, Standard Risk Factors, Special Considerations, Tax and Legal issues and general information on www.invescomutualfund.com.

SAI is incorporated by reference (is legally a part of the Scheme Information Document). For a free copy of the current SAI, please contact your nearest Investor Service Centre or log on to our website (www.invescomutualfund.com**).**

The Scheme Information Document (Section I and II) should be read in conjunction with the SAI and not in isolation.

This draft Scheme Information Document is dated June 20, 2025.

TABLE OF CONTENTS

SECTION I

PART I - HIGHLIGHTS / SUMMARY OF THE SCHEME

<table>
<tr><th>Sr. No.</th><th>Title</th><th>Description</th></tr>
<tr><td>I.</td><td>Name of the Scheme</td><td>Invesco India Income Plus Arbitrage Active Fund of Fund</td></tr>
<tr><td>II.</td><td>Category of the Scheme</td><td>Hybrid FoF - Income plus Arbitrage FoF</td></tr>
<tr><td>III.</td><td>Scheme type</td><td>An open ended fund of fund scheme investing in units of actively managed debt oriented schemes and equity Arbitrage schemes</td></tr>
<tr><td>IV.</td><td>Scheme Code</td><td>INVM/O/O/FOD/25/06/0050</td></tr>
<tr><td>V.</td><td>Investment Objective</td><td>To generate income by investing in units of actively managed debt oriented and Equity Arbitrage schemes.

There is no assurance that the investment objective of the Scheme will be achieved.</td></tr>
<tr><td>VI.</td><td>Liquidity</td><td>The Scheme will offer Units for purchase and redemption at Applicable NAV on all Business Days on an ongoing basis commencing not later than 5 Business Days from the date of allotment.

Under normal circumstances, the AMC will transfer redemption or repurchase proceeds within 3 Business Days from the date of acceptance of redemption or repurchase requests at the Official Points of Acceptance.

However, in case of exceptional circumstances prescribed by AMFI vide it's letter no AMFI/35P/ MEM-COR/ 74 / 2022-23 dated January 16, 2023, in consultation with SEBI, redemption or repurchase proceeds shall be transferred / dispatched to Unitholders within the time frame prescribed for such exceptional circumstances.

The Units of the Scheme are not proposed to be listed on any stock exchange. However, the AMC/Trustee reserves the right to list the Units of the Scheme as and when the AMC/Trustee considers it necessary in the interest of Unit holders of the Scheme.</td></tr>
<tr><td>VII.</td><td>Benchmark</td><td>60% Nifty Corporate Bond Index A-II + 35% Nifty 50 Arbitrage + 5% Nifty 1D Rate Index</td></tr>
<tr><td>VIII.</td><td>NAV Disclosure</td><td>The AMC will calculate the NAVs on daily basis and predominantly disclose the NAVs under a separate headings on the website of the Fund (www.invescomutualfund.com) and AMFI website (www.amfiindia.com) on or before 10.00 a.m. on the next Business Day.

For more details on NAV disclosure, refer to the details in Section II.</td></tr>
<tr><td>IX.</td><td>Applicable timelines</td><td>The applicable timelines for dispatch / transfer of redemption proceeds and IDCW are as follows:

I. Dispatch / Transfer of redemption proceeds: within 3 working days from the date of acceptance of redemption or repurchase requests at the Official Points of Acceptance.

II. Dispatch / Transfer of IDCW: within 7 working days from record date.</td></tr>
<tr><td>X.</td><td>Plans and Options
Plans / Options and sub options under the Scheme</td><td>The Scheme offers two plans as follows:
<table>
<tr><th>Plan</th><th>Options</th><th>Sub-options</th></tr>
<tr><td rowspan="3">• Regular
• Direct</td><td rowspan="2">Income Distribution cum Capital Withdrawal (IDCW)</td><td>Reinvestment of Income Distribution cum Capital Withdrawal option ('IDCW Reinvestment')</td></tr>
<tr><td>Payout of Income Distribution cum Capital Withdrawal option 'IDCW Payout')</td></tr>
<tr><td>Growth</td><td>Nil</td></tr>
</table>
If IDCW payable under IDCW Payout option is equal to or less than Rs. 100/-, then the IDCW would be compulsorily reinvested in the respective plan/option of the Scheme</td></tr>
</table>

<table>
<tr><td></td><td></td><td>Default option / facility:
<table>
<tr><th>Name of the option</th><th>Default^</th></tr>
<tr><td>Growth / IDCW</td><td>Growth</td></tr>
<tr><td>IDCW Reinvestment/ IDCW Payout</td><td>IDCW Reinvestment</td></tr>
</table>
^The above details of default option are also applicable to Direct Plan offered under the Scheme.

For detailed disclosure on default plans and options, kindly refer SAI.</td></tr>
<tr><td>XI.</td><td>Load Structure</td><td>Exit Load^^: Nil

For more details on Load Structure, refer to the section 'Load Structure'.</td></tr>
<tr><td>XII.</td><td>Minimum Application Amount / switch-in</td><td>During NFO and on Continuous basis:

For Purchase - Rs. 1,000/- per application and in multiples of Re. 1/- thereafter.

For Switch-in - Rs. 1,000/- per application and in multiples of Re. 0.01/- thereafter.</td></tr>
<tr><td>XIII.</td><td>Minimum Additional Purchase Amount</td><td>For Purchase - Rs. 1,000/- per application and in multiples of Re. 1/- thereafter.

For Switch-in - Rs. 1,000/- per application and in multiples of Re. 0.01/- thereafter.</td></tr>
<tr><td>XIV.</td><td>Minimum Redemption / switch-out amount</td><td>Rs. 1,000/- or 0.001 Unit or account balance whichever is lower.</td></tr>
<tr><td>XV.</td><td>New Fund Offer Period
This is the period during which a new scheme sells its units to the investors.</td><td>NFO opens on: July 02, 2025
NFO closes on: July 16, 2025

The NFO of the Scheme is open for 15 days. Any changes in dates will be published through notice on AMC website i.e. www.invescomutualfund.com.</td></tr>
<tr><td>XVI.</td><td>New Fund Offer Price
This is the price per unit that the investors have to pay to invest during the NFO.</td><td>Rs. 1000/- per unit.</td></tr>
<tr><td>XVII.</td><td>Segregated portfolio / side pocketing disclosure</td><td>The Scheme contains enabling provisions for creation of segregated portfolio. For Details, kindly refer SAI.</td></tr>
<tr><td>XVIII.</td><td>Stock lending / short selling</td><td>The Scheme will not engage in securities lending and short selling of securities.</td></tr>
<tr><td>XIX.</td><td>How to Apply and other details</td><td>Application form and Key Information Memorandum may be obtained from Official Points of Acceptance (OPAs) / Investor Service Centres (ISCs) of the AMC or RTA or Distributors or can be downloaded from our website www.invescomutualfund.com. The list of the OPA / ISC are available on our website as well. Application form duly filled and signed should be submitted at the OPA / ISC. The list of OPA / ISCs are available on our website.

For further details, please refer to the SAI and Application form for the instructions.</td></tr>
</table>

<table>
<tr>
<td>XX.</td>
<td>Investor services</td>
<td>
Contact details for general service requests:
<table>
<tr><th>For AMC</th><th>For RTA</th></tr>
<tr>
<td>Invesco Asset Management (India) Pvt. Ltd.
2101-A, A Wing, 21st Floor, Marathon Futurex, N. M. Joshi Marg,
Lower Parel, Mumbai - 400 013
Tel: +91 22 67310000
Fax: +91 22 23019422
E-mail: mfservices@invesco.com</td>
<td>KFin Technologies Ltd.
Karvy Selenium Tower B, Plot No 31 & 32, Gachibowli, Financial District, Nanakramguda, Serilingampally, Hyderabad - 500 032
Tel No.: 1800 309 4034
E-mail: mfservices@invesco.com</td>
</tr>
</table>

Contact details for complaint resolution:
Investors can contact at the addresses given above for complaint resolution. They can also address their complaints to Mr. Surinder Singh Negi - Director & Head - Operations and Customer Services at the address of AMC given above.

Further, investors may also approach SEBI for redressal of their complaints / grievances. Investors may lodge their complaints through SCORES (SEBI Complaints Redress System - https://scores.sebi.gov.in) or Online Dispute Resolution Portal ("ODR Portal") (https://smartodr.in/login) to resolve the grievances through online conciliation and online arbitration. For details, please refer to SAI.
</td>
</tr>
<tr>
<td>XXI.</td>
<td>Special products / facilities</td>
<td>
The Special products / facilities available during NFO and Ongoing basis in the Scheme are as follows:

1. Systematic Investment Plan ("SIP")

a. Top up facility

During New Fund Offer Period, the Scheme offers SIP (through Direct Debit / NACH instructions) and Online Internet Systematic Investment Plan ("ISIP") facility.

In case the Unit holder invests through SIP during the New Fund Offer Period, he / she should give one cheque for the first installment and Direct debit / NACH instruction for remaining installments. The date of first cheque should be the date of submission of application (no post-dated cheque will be accepted). The second installment will be processed after 30 days from the date of closure of NFO in case of monthly frequency and in the month of October, 2025 in case of Quarterly frequency as indicated by the investor.

2. Transfer of Income Distribution cum Capital Withdrawal (IDCW Transfer Plan)

Note: The Scheme acts as a source as well as target scheme for IDCW Transfer Plan.

3. ASBA Facility:
The Mutual Fund offers ASBA facility during the NFO of the Scheme. ASBA is an application containing an authorization given by the investor to block the application money in his specified bank account towards the subscription of Units offered during NFO of Scheme. If an investor is applying through ASBA facility, the application money towards the subscription of Units shall be debited from his specified bank account only if his/ her application is selected for allotment of Units. For other terms and conditions, please refer SAI.

4. Online Internet Systematic Investment Plan ("ISIP") facility

5. Intra / Inter - Scheme Switching

6. Application via electronic mode

7. Purchase / SIP / Redemption / Switch of units through Stock Exchange Infrastructure
</td>
</tr>
</table>

8. Transaction through electronic platform

9. National Automated Clearing House ('NACH') facility

Note: During NFO, switch request from Invesco India - Invesco Global Equity Income Fund of Fund, Invesco India - Invesco Pan European Equity Fund of Fund, Invesco India - Invesco Global Consumer Trends Fund of Fund and Invesco India - Invesco EQQQ NASDAQ-100 ETF Fund of Fund to Invesco India Income Plus Arbitrage Active Fund of Fund will not be accepted.

The following facilities are available only during Ongoing basis:

10. Systematic Investment Plan ('SIP')
    a. Pause facility
    b. Modify facility

11. Systematic Transfer Plan ('STP')
    a. Fixed STP
    b. Flex STP
    c. Appreciation STP

    Note: The Scheme will act as Target Scheme for Fixed STP and as Source Scheme for Fixed, Flex and Appreciation STP.

12. Systematic Withdrawal Plan ('SWP')
    a. Fixed Option
    b. Appreciation Option

13. Event Trigger Plan ('ETP')

The details of Frequency, Minimum amount and multiples, Minimum No. of Instalments and Dates for SIP, STP and SWP are as follows:

Special Product / facilities	Frequency	Minimum Amount and in multiples	Minimum Instalments	Dates
SIP	Monthly	Rs. 1000 and in multiple of Re. 1	6	Any date except 29th, 30th or 31st of the month
	Quarterly	Rs. 1500 and in multiple of Re. 1	4	
Top-up SIP	Half-Yearly	Rs. 100 and in multiple of Re. 1	Not Applicable	
	Yearly			
Fixed STP	Daily	Rs. 500 and in multiple of Re. 1	12	The instalment will be processed only if it is a Business Day for source scheme as well as target scheme
	Weekly	Rs. 1,000 and in multiple of Re. 1	6	Monday to Friday
	Fortnightly			1st and 16th of each month
	Monthly			Any date of choice except 29th, 30th & 31st
	Quarterly	Rs. 1,500 and in multiple of Re. 1	4	
Flex STP	Monthly	Rs. 1000 and in multiple of Re. 1	6	Any date of choice except 29th, 30th & 31st
	Quarterly	Rs. 1500 and in multiple of Re. 1	4	
	Monthly	Rs. 500 and above	6	

Appreciation STP	Quarterly		4	
Fixed SWP	Weekly	Rs. 1,000 and in multiple of Re. 1	6	First business day of the week
	Monthly			3rd, 10th, 15th, 20th or 25th of each month/quarter
	Quarterly	Rs. 1,500 and in multiple of Re. 1	4	
Appreciation SWP	Weekly	Rs. 500 and above	6	First business day of the week
	Monthly		6	3rd, 10th, 15th, 20th or 25th of each month/quarter
	Quarterly		4	

For further details of above special products / facilities, kindly refer SAI.

XXII.	**Weblink**	The Scheme is a new scheme, and the below details will be available after the Scheme is constituted. **TER for last six months and Daily TER -** https://invescomutualfund.com/about-us?tab=Statutory&active=ExpenseRatioDisclosure **Factsheet -** https://invescomutualfund.com/literature-and-form?tab=Factsheets

DUE DILIGENCE BY THE ASSET MANAGEMENT COMPANY

It is confirmed that:

(i) The Scheme Information Document submitted to SEBI is in accordance with the SEBI (Mutual Funds) Regulations, 1996 and the guidelines and directives issued by SEBI from time to time.

(ii) All legal requirements connected with the launching of the Scheme as also the guidelines, instructions, etc., issued by the Government and any other competent authority in this behalf were complied with.

(iii) The disclosures made in the Scheme Information Document are true, fair and adequate to enable the investors to make a well informed decision regarding investment in the Scheme.

(iv) The intermediaries named in the Scheme Information Document and Statement of Additional Information are registered with SEBI and their registration is valid, as on date.

(v) The contents of the Scheme Information Document including figures, data, yields etc. have been checked and are factually correct.

(vi) The AMC has complied with the compliance checklist applicable for Scheme Information Documents and there are no deviations from the regulations.

(vii) Notwithstanding anything contained in this Scheme Information Document, the provisions of the SEBI (Mutual Funds) Regulations, 1996 and the guidelines there under shall be applicable.

(viii) The Trustees have ensured that Invesco India Income Plus Arbitrage Active Fund of Fund approved by them is a new product offered by Invesco Mutual Fund and is not a minor modification of any existing scheme/fund/product.

For Invesco Asset Management (India) Pvt. Ltd.
(Investment Manager to Invesco Mutual Fund)

Sd/-
Suresh Jakhotiya
Head - Compliance

Place: Mumbai
Date: June 20, 2025

PART II - INFORMATION ABOUT THE SCHEME

A. Asset Allocation Pattern

Under normal circumstances, the asset allocation of the Scheme would be as follows:

Instruments	Indicative Allocations (% of net assets)	
	Minimum	Maximum
Units of Mutual Fund schemes out of which	95	100
a. Units of actively managed Debt oriented schemes	35	65
b. Units of actively managed Arbitrage schemes	35	65
Debt and Money Market Instruments including Government Securities, T-Bills and Repo on Government Securities	0	5

The Scheme can invest in the schemes managed by Invesco Mutual Fund or any other Mutual Fund(s) as per the above stated asset allocation.

The exposure to units of actively managed debt oriented schemes, Debt and Money Market Instruments shall be below 65%.

The Scheme shall have exposure to following instruments as per the percentages prescribed below and actual instrument percentages may vary subject to applicable circulars:

Sl. No.	Type of instrument	Percentage of exposure	Circular references
1.	Short term deposits of all the Scheduled Commercial Banks (pending deployment)	Upto 5% of net assets of the Scheme	Para 12.16 as per SEBI Master Circular dated June 27, 2024 and as per Asset Allocation table
2.	Triparty Repo (TREPS) on Government securities or treasury bills	Upto 5% of net assets of the Scheme	As per Asset Allocation table
3.	Repo in Corporate Debt Securities	Upto 5% of net assets of the Scheme	Para 12.18 of SEBI Master Circular dated June 27, 2024 and as per Asset Allocation table

The Scheme will not invest in following instruments:

Sl. No.	Type of Instrument
1.	Equity and Fixed Income Derivatives
2.	Securitized debt
3.	Debt Instruments having Structured Obligation (SO rating) and / or Credit Enhancements (CE rating)
4.	Debt Instruments with special features i.e. Additional Tier I (AT1) / Perpetual Bonds and Tier II (AT2) Bonds
5.	Securities Lending
6.	Overseas Securities
7.	REITs and InvITs
8.	Credit Default Swaps
9.	Unrated debt instruments
10.	Unlisted non-convertible debentures

In line with para 12.24 of SEBI Master Circular on Mutual Funds dated June 27, 2024, the cumulative gross exposure through actively managed Arbitrage schemes, actively managed debt oriented schemes, debt and money market instruments, repo transactions including repo in corporate debt securities, other permitted securities/assets and such other securities/assets as may be permitted by the SEBI from time to time, subject to regulatory approvals, if any, should not exceed 100% of the net assets of the scheme.

Cash and cash equivalents with residual maturity of less than 91 days may be treated as not creating any exposure. Point 67 of Policy Related emails issued by SEBI Master Circular dated June 27, 2024 has clarified that Cash Equivalent shall consist of Government Securities, T-Bills and Repo on Government Securities.

The Scheme may enter into repos/reverse repos including repo in corporate debt securities, Triparty repo (TREPS) on Government securities or treasury bills or repo or in an alternative investment as may be permitted by SEBI / RBI and such investments will be restricted upto 5% of the net assets of the Scheme. The portfolio may hold cash depending on the market condition.

Deployment of Funds collected in New Fund Offer (NFO) Period:
In accordance with Regulation 35(5) of SEBI MF Regulations read with SEBI Circular dated February 27, 2025, the AMC shall deploy the funds collected during NFO period within 30 business days from the date of allotment of units. In exceptional cases, if the AMC is not able to deploy within 30 business days, then the reasons in writing, including details of efforts taken to deploy the funds, shall be placed before the Investment Committee of the AMC. The Investment Committee upon examination of root cause for delay in deployment, may extend the timeline, either partially or fully by 30 business days and shall also recommend on how to ensure the deployment and shall monitor the same. However, an extension shall not be ordinarily granted if the scheme's assets are liquid and readily available. Further, in case, funds are not deployed as per asset allocation mentioned above and as per mandated plus extended timeline, the AMC shall comply with the prescribed restrictions, the reporting and disclosure requirements as specified in SEBI Circular dated February 27, 2025.

Rebalancing due to Short Term Defensive Consideration:
Due to market conditions, the AMC may invest beyond the range set out in the asset allocation. Such deviations shall normally be for a short term and defensive considerations as per para 1.14.1.2.b. of SEBI Master Circular dated June 27, 2024 and the fund manager will rebalance the portfolio within 30 calendar days from the date of deviation.

Rebalancing due to Passive Breaches:
Further, as per para 2.9 of SEBI Master Circular dated June 27, 2024, as may be amended from time to time, in the event of deviation from mandated asset allocation due to passive breaches (occurrence of instances not arising out of omission and commission of the AMC), the fund manager shall rebalance the portfolio of the Scheme within 30 Business Days. In case the portfolio of the Scheme is not rebalanced within the period of 30 Business Days, justification in writing, including details of efforts taken to rebalance the portfolio shall be placed before the Investment Committee of the AMC. The Investment Committee, if it so desires, can extend the timeline for rebalancing up to sixty (60) Business Days from the date of completion of mandated rebalancing period. Further, in case the portfolio is not rebalanced within the aforementioned mandated plus extended timelines the AMC shall comply with the prescribed restrictions, the reporting and disclosure requirements as specified in para 2.9 of SEBI Master Circular dated June 27, 2024.

B. Where will the scheme invest ?

The corpus of the Scheme will be invested in:

1. Units of actively managed debt oriented schemes
2. Units of actively managed Arbitrage schemes
3. Debt and Money Market instruments
4. Repo (Repurchase Agreement) or Reverse Repo including Repo in corporate bond securities
5. Tri party Repo
6. Clearcorp Repo Order Matching System
7. Securities created and issued by the Central and State Governments as may be permitted by RBI
8. Short term deposits of the Scheduled Commercial Banks (Pending deployment of funds)
9. Any other instruments as may be permitted by RBI / SEBI from time to time, subject to necessary regulatory approvals.

For details, refer Section II.

C. Investment Strategy

The Scheme will invest in units of actively managed debt oriented and Arbitrage Schemes and the allocations will be actively managed based on the prevalent opportunities and market outlook across asset classes and within the sub-segment. The arbitrage strategy will seek to generate income through arbitrage opportunities in the cash market and the derivatives market. Investments in actively managed debt-oriented schemes will be made based on interest rate outlook, prevailing liquidity, yield curve movements, credit risk and based on the other parameters assessed by the fund management team.

RISK CONTROL

Risk is an inherent part of the investment function. Effective risk management is critical to fund management for achieving financial soundness. Investments by the Scheme shall be made as per the investment objectives of the Scheme and provisions of SEBI regulations. As the Scheme would predominantly invest in units of actively managed Underlying Schemes, risk control measures adopted by the Underlying Schemes will be also applicable to the Scheme. AMC has incorporated adequate safeguards to manage risk in the portfolio construction process. Risk control would involve managing risk in order to keep it in line with the investment objective of the Scheme. Further AMC has implemented Bloomberg Asset and Investment Management System as Front Office System (FOS) for managing risk. The system has inbuilt feature which enables the fund manager to calculate various risk ratios, average duration and analyze the same.

Portfolio Turnover

The Scheme being open ended Scheme, it is expected that there would be a number of subscriptions and redemptions on a daily basis. The Scheme would be pre-dominantly investing in the units of actively managed Underlying Schemes. However, it is difficult to measure with reasonable accuracy the likely turnover in the portfolio of the Scheme.

D. Benchmark Index

Benchmark Index	Justification
60% Nifty Corporate Bond Index A-II + 35% Nifty 50 Arbitrage + 5% Nifty 1D Rate Index	60% Nifty Corporate Bond Index A-II + 35% Nifty 50 Arbitrage + 5% Nifty 1D Rate Index is currently selected as the First tier benchmark in accordance with the prescribed policy framework for the multi asset allocation fund in accordance with the requirements prescribed under SEBI letter dated February 6, 2025 on Framework for launching FoF Schemes with Multiple underlying Funds. The benchmark intends to track the returns of a portfolio consisting of 60% in debt instruments, 35% in arbitrage opportunities and remaining in debt & money market instruments. The benchmark is reflective of Scheme's investment objective/asset allocation pattern.

The Trustee / AMC reserve the right to change the benchmark for evaluation of performance of the Scheme from time to time in conformity with the investment objective and appropriateness of the benchmark subject to the SEBI Regulations and other prevailing guidelines.

E. Fund Managers for the Scheme

Name	Age (Yrs)	Educational Qualifications	Total number of years of experience	Tenure for which Fund Manager has been managing the Scheme	Assignments held during the last 10 years
Mr. Vikas Garg (Fixed Income)	45 Years	B. Tech, M. Tech (Chemical Engineering, IIT, Delhi); PGDBM (XLRI, Jamshedpur),	More than 19 years of experience of which 17 years in credit analysis & fixed income market	NA Since the Scheme is a New Scheme	**March 23, 2020 - till date** Invesco Asset Management (India) Pvt. Ltd. **November 26, 2012 to March 20, 2020**

Name	Age (Yrs)	Educational Qualifications	Total number of years of experience	Tenure for which Fund Manager has been managing the Scheme	Assignments held during the last 10 years
		CFA Charter - USA			Portfolio Manager - Fixed Income - L&T Investment Management Ltd.
Mr. Deepak Gupta (Arbitrage)	42 years	B. Com, CA, CWA, Cleared CFA level III (AIMR, USA)	More than 19 years of experience in the Indian equity markets	NA Since the Scheme is a New Scheme	**November 2, 2021 - till date** Invesco Asset Management (India) Pvt. Ltd. **July 1, 2019 to October 28, 2021** Sales Trading - Emkay Global Financial Services Ltd. **April 1, 2006 to May 6, 2019** Fund Manager (Equities) - Kotak Asset Management Co. Ltd.

Other Schemes managed by the Fund Manager(s):

Name of the Schemes	Fund Managers
Invesco India Credit Risk Fund	Mr. Vikas Garg and Mr. Krishna Cheemalapati
Invesco India Medium Duration Fund	
Invesco India Banking and PSU Fund	
Invesco India Corporate Bond Fund	
Invesco India Money Market Fund	Mr. Krishna Cheemalapati and Mr. Vikas Garg
Invesco India Gilt Fund	
Invesco India Low Duration Fund	
Invesco India Ultra Short Duration Fund	
Invesco India Short Duration Fund	Mr. Vikas Garg & Mr. Gaurav Jakhotia
Invesco India Arbitrage Fund	Mr. Deepak Gupta and Mr. Kuber Mannadi
Invesco India Equity Savings Fund	Mr. Dhimant Kothari, Mr. Amit Nigam (for equity investments), Mr. Deepak Gupta (for arbitrage investments) & Mr. Krishna Cheemalapati (for debt investments)

F. How is the scheme different from existing schemes of the mutual fund?

Invesco India Income Plus Arbitrage Active Fund of Fund Scheme is an open ended fund of fund scheme investing in units of actively managed debt oriented schemes and equity Arbitrage schemes.

Currently the AMC does not have any existing domestic hybrid Fund of Fund Scheme and hence comparison within same category of funds has not been provided.

G. How has the scheme performed?

This Scheme is a new scheme and does not have any performance track record.

H. Additional Scheme Related Disclosures

1. **Scheme's Portfolio Holding (Top 10 holding and fund allocation towards various sectors):**
   This Scheme is a new scheme and does not have portfolio holding details.

   After the scheme is launched website link to obtain scheme's latest monthly portfolio holding will be https://www.invescomutualfund.com/literature-and-form?tab=Complete

2. **Portfolio Disclosure:**
   This Scheme is a new scheme and does not have portfolio holding details.

   After the scheme is launched website link to obtain scheme's latest monthly / half yearly portfolio holding will be:
   a. Monthly - https://www.invescomutualfund.com/literature-and-form?tab=Complete
   b. Half yearly - https://www.invescomutualfund.com/literature-and-form?tab=HalfYearlyHoldings

3. **Aggregate investment in the Scheme by Fund Manager(s) of the Scheme**
   N.A. This Scheme is a new scheme and yet to be launched.

4. **Investments of AMC in the Scheme**
   Under Regulation 25(16A) of the SEBI (MF) Regulations, 1996 read with para 6.9 of SEBI Master Circular dated June 27, 2024, the AMC will invest in the Scheme as a percentage of assets under management ("AUM") of the Scheme based on risk assigned to the Scheme. For the purpose of this requirements, the risk value assigned to the Scheme will be as per the risk-o-meter in terms of para 17.4.1.d as per SEBI Master Circular dated June 27, 2024 and risk-o-meter of immediately preceding month shall be considered. During NFO, AMC's investment shall be made during the allotment of units and shall be calculated as a percentage of the final allotment value excluding AMC's investment. Further, the investments will be maintained at all points of time till the Scheme is wound up and will be reviewed on a quarterly basis to ensure that the investments are aligned due to change in AUM and / or change in risk value of the Scheme. Based on quarterly review, shortfall in value of investments, if any, shall be made good within 7 days of such review. Further, the AMC may withdraw any excess investments than what is required pursuant to such quarterly review.

   In addition to mandatory investments under Regulation 25(16A) of the Regulations, the AMC may invest in the Scheme during NFO or during the continuous offer period subject to the SEBI (MF) Regulations.

   As per the existing SEBI (MF) Regulations, the AMC will not charge investment management and advisory fee on the investment made by it in the Scheme.

   Website link to review details of investments by the AMC in the Scheme is as follows:
   https://www.invescomutualfund.com/literature-and-form?tab=Scheme.

Part III. OTHER DETAILS

A. Computation of NAV

The Net Asset Value (NAV) per Unit of the Scheme will be computed by dividing the net assets of the Scheme by the number of Units outstanding on the valuation day. The Mutual Fund will value its investments according to the principle of fair valuation as specified in Schedule VIII of the SEBI (MF) Regulations, or such norms as may be specified by SEBI from time to time.

The Net Assets Value (NAV) per unit of the Scheme shall be calculated by either of the following methods shown below:

$$\text{NAV (Rs.)} = \frac{\text{Market or Fair Value of Scheme's Investments} + \text{Current Assets including Accrued Income} - \text{Current Liabilities and Provisions}}{\text{No. of Units outstanding under Scheme on the Valuation Day}}$$

Or

$$\text{NAV (Rs.)} = \frac{\text{Unit Capital + Reserves and Surplus}}{\text{No. of Units outstanding under the Scheme on the Valuation Day}}$$

Illustration of Computation of NAV:

The computation of NAV per unit using various components is explained as follows:

Particulars	Amount in Rs.
Market or Fair Value of Scheme's Investments ......(A)	10,00,00,000.00
Add: Current Assets including Accrued Income ....(B)	75,34,345.00
Less: Current Liabilities and Provisions ....(C)	(30,00,000.00)
Net Assets (A+B-C)	**10,45,34,345.00**

No. of Units outstanding under Scheme on the Valuation Day: 1,00,00,000.

The NAV per unit will be computed as follows: 10,45,34,345.00 / 1,00,00,000 = Rs. 10.4534 p.u. (rounded off to four decimals)

For other details such as policies w.r.t computation of NAV, rounding off, procedure in case of delay in disclosure of NAV etc. refer to SAI.

Methodology for calculation of sale and re-purchase price of the units:

- **Ongoing price for subscription (purchase) / switch-in (from other schemes/plans of the mutual fund) by investors.**
  Purchase Price of Units is the price at which an investor can subscribe /purchase Units of the Scheme. During the continuous offer of the Scheme, the Units will be available at the Applicable NAV. Pursuant to para 10.4.1.a of SEBI Master Circular dated June 27, 2024, there is no entry load for purchase of Units of the Scheme. Accordingly, Purchase Price will be equal to Applicable NAV.

  Example: The applicable NAV of the Scheme is Rs. 1100.00 p.u. Since Entry load is not applicable, the sale / subscription price will be calculated as follows:

  Sale / Subscription Price = Applicable NAV*(1+ Entry Load)
  = Rs. 1100*(1+0)
  = Rs. 1100.00*1
  = Rs.1100.00

  The investors should also note that stamp duty at the applicable rate will be levied on applicable transactions i.e. purchase, switch-in, IDCW reinvestment, instalment of Systematic Investment Plan, Systematic Transfer Plan. Accordingly, pursuant to levy of stamp duty, the number of units allotted will be lower to that extent. For more details & impact of stamp duty on number of units allotted, please refer SAI.

- **Ongoing price for redemption (sale) / switch outs (to other schemes/plans of the Mutual Fund) by investors**
  Ongoing price for redemption /switch out (to other schemes/plans of the Mutual Fund) is price which a Unit holder will receive for redemption/switch-outs. During the continuous offer of the Scheme, the Unit holder can redeem the units at applicable NAV, subject to payment of Exit Load, if any. It will be calculated as follows:

  Redemption Price = Applicable NAV*(1-Exit Load, if any)

  Example 1: The applicable NAV of the Scheme is Rs. 1100.00 p.u. If the applicable Exit Load at the time of investments is 1%, then the repurchase / redemption price will be calculated as follows:
  = Rs. 1100.00*(1-0.01)
  = Rs.1100.00*0.99

= Rs. 1000.89

Example 2: The applicable NAV of the Scheme is Rs. 1100.00 p.u. If the applicable Exit Load at the time of investment is Nil, then the repurchase / redemption price will be calculated as follows:

Repurchase / Redemption Price = Applicable NAV*(1-Exit Load)
= Rs. 1100.00*(1-0)
= Rs. 1100.00*1
= Rs. 1100.00

Since the Scheme is not an equity scheme, Securities Transaction Tax (STT) is not applicable.

The Redemption / Repurchase Price will not be lower than 95% of the Applicable NAV.

B. New Fund Offer (NFO) Expenses

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 stationery, bank charges etc.

NFO expenses will not be borne by the Scheme.

C. Annual Scheme Recurring Expenses

These are the fees and expenses for operating the Scheme. These expenses include investment management and advisory fee charged by the AMC, Registrar and Transfer Agents' fee, marketing and selling costs etc. as given in the table below:

The AMC has estimated that upto 2.00% of the daily net assets of the Scheme (including weighted average of charges levied by Underlying Fund) will be charged to the Scheme as expenses. For the actual current expenses being charged, the investor should refer to the website of the Fund.

Expense Head	% p.a. of daily Net Assets* (Estimated p.a.)
Investment Management & Advisory Fee	Upto 2.00
Fees & Expenses of Trustees	
Audit Fees	
Custodian Fees	
Registrar & Transfer Agent Fees including cost of providing account statement / IDCW / redemption cheques / warrants	
Marketing & Selling Expenses including Agents Commission**	
Costs related to investor communications	
Costs of fund transfer from location to location	
Cost of Statutory Advertisements	
Cost towards investor education & awareness^	
Payment towards brokerage & transaction cost over and above 12 bps for cash market trades	
Goods & Services Tax on expenses other than investment and advisory fees***	
Goods & Services Tax on brokerage and transaction cost#	
Maximum Total expenses ratio (TER) permissible under Regulation 52(6)(a)	**Upto 2.00**
Additional expenses under Regulations 52(6A)(c) #	Upto 0.05
Additional expenses for gross new inflows from specified cities	Upto 0.30

#these expenses will not be charged if exit load is not levied / not applicable to the Scheme.

In addition to the expenses mentioned in table above, brokerage and transaction costs incurred for the purpose of execution of trade upto 0.12% (12 bps) of value of trade in case of cash market transaction and 0.05% (5 bps) of value of trade in case of derivative transactions shall also be charged to the Scheme (as provided in Regulation 52(6A) (a) of the Regulations).

*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 a Regular Plan. Commission and distribution expenses will not be charged to the Direct Plan. Further, Direct Plan under the scheme will have a separate NAV.

**For payment of Agents Commission, MF / AMC has adopted full trail model of commission without payment of any upfront commission or upfronting of any trail commission, directly or indirectly, in cash or kind, through sponsorships, or any other route. However, upfronting of trail commission will be allowed for inflows through Systematic Investment Plans (SIPs) from new investors, up to 1% payable yearly in advance, for a maximum period of three years subject to guidelines provided by SEBI, as amended from time to time. The upfront trail commission shall be paid from the books of the AMC and amortized on daily basis to the scheme over the period for which the payment has been made.

***Goods & Services Tax on investment and advisory fees will be in addition to maximum limit as mentioned above.

The expenses to the scheme can be charged as Investment Management and Advisory Fees under Regulation 52 (2) and the various sub-heads of recurring expenses mentioned under Regulation 52 (4) of SEBI (MF) Regulations. Thus, there shall be no internal sub-limits within the expense ratio for expense heads mentioned under Regulation 52 (2) and (4) respectively. Further, the additional expenses under Regulation 52(6A)(c) may be incurred either towards investment & advisory fees and/or towards other expense heads as stated above.

As the Scheme is an open ended Fund of Funds Scheme, the total expenses of the Scheme including weighted average of charges levied by Underlying Fund shall not exceed 2.00% of the daily net assets of the Scheme (excluding additional expenses under regulation 52(6A)(c) and additional distribution expenses for gross inflows from specified cities).

Provided that the TER to be charged over and above the weighted average of the TER of the underlying scheme shall not exceed two times the weighted average of the TER levied by the underlying scheme, subject to overall ceiling as stated above.

In terms of Para 3.1 of SEBI Master circular dated June 27, 2024, investors are informed that they shall bear the recurring expenses of the Scheme in addition to expenses of the Underlying Fund in which the Scheme will make investment.

^Since the Scheme will be investing more than 80% of its net assets in the Underlying Domestic Fund, the Scheme will not be required to set aside 2 bps of the daily net assets towards investor education & awareness initiatives.

The purpose of the above table is to assist the investor in understanding various costs and expenses that an investor in the Scheme will bear directly or indirectly. These estimates have been made in good faith as per the information available with AMC based on past experience and are subject to change inter-se. The total recurring expenses that can be charged to the Scheme will be subject to limits prescribed from time to time under the SEBI (MF) Regulations.

In addition to TER within the limits specified under regulation 52 (6) of the Regulations, the AMC may charge expenses not exceeding 0.05% of daily net assets of the scheme as permitted under Regulation 52 (6A) (c), towards investment & advisory fees as specified under regulation 52(2) of the Regulations and/or towards recurring expenses as specified under 52(4) of the Regulations. **However, such additional expenses will not be charged if exit load is not levied / not applicable to the Scheme.**

Additional Distribution Expenses in case of new inflows from specified cities
In addition to TER as specified above, the AMC will charge expenses not exceeding 0.30% of daily net assets if the new inflows in the scheme from such cities, as specified by SEBI from time to time, are at least:
(i) 30% of gross new inflows in the scheme, or;
(ii) 15% of the average assets under management (year to date) of the scheme;
whichever is higher.

In case, inflows from such cities is less than the higher of (i) or (ii) of above, such expenses on daily net assets of Scheme will be charged on proportionate basis in accordance with para 10.1.3 of SEBI Master Circular dated June 27, 2024.

The additional expenses on account of inflows from such cities charged will be credited back to the Scheme in case the said inflows are redeemed within a period of one year from the date of investment.

The additional expenses charged in case of inflows from such cities will be utilized for distribution expenses incurred for bringing inflows from such cities.

The additional TER in terms of Regulation 52(6A)(b) of SEBI (Mutual Funds) Regulations, 1996 shall be charged upto 30 basis points on daily net assets of the scheme based on inflows only from retail investors beyond Top 30 cities (B 30 cities). Inflows of amount upto Rs. 2,00,000 per transaction by individual investors shall be considered as inflows from retail investors. Top 30 cities shall mean top 30 cities based on Association of Mutual Funds in India (AMFI) data on 'AUM by Geography - Consolidated Data for Mutual Fund Industry' as at the end of the previous financial year.

The additional commission for B 30 cities shall be paid as trail only.

Note: Pursuant to AMFI email dated March 2, 2023 with respect to keeping the B-30 incentive structure in abeyance, the AMC will not charge additional 30 bps on new inflows garnered from retail investors from B-30 cities till further notice.

The total expenses of the Scheme including the Investment Management and Advisory Fee shall not exceed the limits stated in Regulation 52 of the SEBI (MF) Regulations.

All Scheme related expenses including commission paid to distributors, by whatever name it may be called and in whatever manner it may be paid, shall necessarily be paid from the Scheme only within the regulatory limits and not from the books of the AMC, its Associate, Sponsor, Trustee or any other entity through any route.

However, expenses that are very small in value but high in volume may be paid out of AMC's books at actuals or not exceeding 2 bps of respective scheme AUM, whichever is lower. A list of such miscellaneous expenses will be as provided by AMFI in consultation with SEBI.

The Fund will update the current expense ratios on its website at least three working days prior to the effective date of the change. The investors can refer to https://www.invescomutualfund.com/about-us?tab=Statutory for Total Expense Ratio (TER) details.

Additionally, the Fund will disclose the Total Expense Ratio (TER) of the Scheme on daily basis on the website of AMFI (www.amfiindia.com).

Further, any change in the base TER (i.e. TER excluding additional expenses provided in Regulation 52 (6A) (b) and 52 (6A) (c) of SEBI (Mutual Funds) Regulations, 1996 and Goods & Services Tax on investment and advisory fees) in comparison to previous base TER charged to the Scheme/Plan shall be communicated to investors of the Scheme/Plan through notice via email or SMS and will be uploaded on the website (https://www.invescomutualfund.com/about-us?tab=Statutory) at least three working days prior to effecting such change.

The AMC has not entered into any revenue sharing arrangement with Underlying Fund in any manner and shall not receive any revenue by whatever means/head from the Underlying Fund. Any commission or brokerage received from Underlying Fund shall be credited into the Scheme's account.

Illustration of impact of expense ratio on Scheme's returns is as follows:

Particulars	Direct Plan	Regular Plan
Investment Value (Rs.)	10,00,000.00	10,00,000.00
Annualized Gross Return (Assumed) (%)	10.00	10.00
Annual Recurring Expenses (%)	1.00	2.25
Gross Appreciation for the Day @ 10% (Rs.)	273.97	273.97

Particulars	Direct Plan	Regular Plan
Expense amount for the Day @ 1% (Rs.)	27.40	61.64
Net Appreciation for the Day (Rs.)	246.57	212.33
Return (Net of Expenses) in % (Annualized)	9.00	7.75

Note: The above is just an illustration to explain an impact of the expense ratio on the performance of the Scheme. The actual return generated by the Scheme will change from time to time.

D. Load Structure

Exit Load is an amount which is paid by the investor to redeem the Units from the Scheme. Load amounts are variable and are subject to change from time to time. For the current applicable structure, please refer to the website of the AMC (www.invescomutualfund.com) or you may call at 1800 209 0007 (toll-free) or you can contact your distributor.

Type of Load	Load chargeable (as % of NAV)
Exit Load^	Nil

^Exit Load charged, if any, will be credited back to the Scheme, net of Goods & Services Tax.

- No Exit Load will be levied on Units issued on IDCW reinvested.
- No Exit Load will be levied on Units issued as bonus units.
- A switch-out or a withdrawal under SWP may also attract an Exit Load like any Redemption.

Load Structure in the Transferee Scheme (target scheme) prevailing at the time of submission of STP application (whether for fresh enrolment or extension) will be applicable for all the investments through STP specified in SID of the Scheme.

The investor is requested to check the prevailing load structure of the Scheme before investing. Investors may refer to the current applicable Load structure by referring to the SID on the AMC website or by calling at 1800 209 0007 (toll-free).

For any change in Load structure, the AMC will issue an addendum and display it on the AMC Website/Investor Service Centres.

Under the Scheme, the AMC reserves the right to change / modify the Load structure if it so deems fit in the interest of smooth and efficient functioning of the Mutual Fund. The AMC reserves the right to introduce / modify Load depending upon the circumstances prevailing at that time subject to maximum limits as prescribed under the SEBI Regulations. The Load may also be changed from time to time and in the case of an Exit Load this may be linked to the period of holding.

The Redemption / Repurchase Price will not be lower than 95% of the Applicable NAV.

Any imposition or enhancement of Load in future shall be applicable on prospective investments only. At the time of changing the Load Structure:

1. The addendum detailing the changes will be displayed on the Website of the Fund (www.invescomutualfund.com).
2. The addendum detailing the changes will be attached to SID and Key Information Memorandum. The addendum will be circulated to all the distributors / brokers so that the same can be attached to all SIDs and Key Information Memorandum already in stock.
3. Arrangements will be made to display the addendum in the form of a notice in all the Investor Service Centres and distributors / brokers office.
4. The introduction of the exit load along with the details will be stamped in the acknowledgement slip issued to the investors on submission of the application form and will also be disclosed in the accounts statement issued after the introduction of such load.
5. Any other measure which the AMC may consider necessary.

SECTION II

I. INTRODUCTION

A. Definition / interpretation

For the meaning of words, expressions and abbreviations used in this Scheme Information Document, interpretations, please click on the functional website link given below:
https://www.invescomutualfund.com/literature-and-form?tab=Scheme

B. Risk Factors

Risk Factors of a Fund of Funds Scheme:

- The Scheme will invest primarily in units of actively managed debt oriented and Arbitrage schemes. Thus, scheme specific risk factors, performance, risk profile, liquidity and positioning related to the underlying schemes will be applicable.
- Any change in the investment policies or fundamental attributes of Underlying schemes may affect the performance of the Scheme.
- In addition to recurring expenses of the Scheme, the Unit holders shall also bear the applicable expenses of Underlying schemes. Therefore, the returns that the Unit holder of the Scheme may receive shall be substantially impacted or may, at times, be lower than the returns that a Unit holder could obtain by directly investing in Underlying schemes.
- The liquidity of the Scheme's investments may be inherently restricted by trading volumes, settlement periods and transfer procedures of the underlying schemes. In certain cases, settlement periods may be extended significantly by unforeseen circumstances. In the event of an inordinately large number of redemption requests, or of a restructuring of the Scheme's investment portfolio, these periods may become significant.
- The Portfolio disclosure of the Scheme will be largely limited to units of Underlying Schemes where the Scheme has invested and investments made by the scheme in other instruments. Investors may refer to the portfolios of the relevant underlying schemes for details. Therefore, unit holders may not be able to obtain specific details of the Scheme in respect of portfolio of Underlying Schemes.
- Redemptions by the Scheme from the Underlying Schemes would be subject to applicable exit loads, if any, which may impact performance of the Scheme.
- Switch-out from an Underlying Scheme and Switch in to another Underlying Scheme will be subject to the provisions of applicability of NAV as also the payout and pay-in cycles applicable to redemption / purchase under the relevant schemes. In times of extreme volatility, this may have impact on the NAV of the Scheme, particularly at the time of portfolio rebalancing. Purchase of units in underlying schemes will attract applicable stamp duty.

Risks related to Arbitrage Strategy:

The underlying Schemes seek to invest in arbitrage opportunities and will be subjected to risks related to arbitrage strategies. Arbitrage strategies seek to exploit price discrepancies in various markets. Identification and exploitation of the strategies to be pursued by the Fund Manager involve uncertainty. No assurance can be given that Fund Manager will be able to locate investment opportunities or to correctly exploit price discrepancies in the capital markets. Reduction in differential pricing opportunities between the cash market and future and options market may lead to lower level of activity affecting the returns. As the Scheme proposes to allocate a part of its assets to execute arbitrage transactions in various markets simultaneously, this may result in high portfolio turnover and consequently high transaction cost. Further, in case of a large redemption, the Scheme may need to reverse the spot-futures transaction before the date of futures' settlement. It is not necessary for the stock price and its future contract to correlate perfectly, hence while reversing the spot-futures transaction there could be a risk of cash-future spread being unfavourable compared to the spread at which the arbitrage trade was originally initiated. This may result in basis risk.

Risk associated with Fixed Income and Money Market Instruments:

Interest - Rate Risk

Fixed Income and Money Market Instruments run interest-rate risk. Generally, when interest rates rise, prices of existing fixed income securities fall and when interest rate falls, the prices increase. The extent of rise or fall in the price is a function of existing coupon, days to maturity, increase or decrease in the level of interest, credit quality, demand and supply. However, in case of T-Bills as credit risk remains zero, their prices are influenced by the movement in interest rates in the financial system. In the case of floating rate instruments, an additional risk could arise because of the changes in the spreads of floating rate instruments. With the increase in the spread of floating rate instruments, the price can fall and with decrease in spread of floating rate instruments, the prices can rise. Moreover, the floating rate instruments having a periodical interest rate reset carry lower interest rate risk compared to a fixed rate debt security. However, in the falling interest rate scenario, the returns on floating rate debt instruments may not be better than those on fixed rate debt instruments.

Credit Risk

Credit risk or default risk refers to the risk that the issuer of a fixed income security may default on interest payment or even in paying back the principal amount on maturity. Even where no default occurs, the price of a security may be affected because of change in the credit rating of the issuer/instrument and the price of a security goes down if the credit rating agency downgrades the rating of the issuer. In case of Government Securities, there is minimal credit risk to that extent. Different types of securities in which the Scheme would invest carry different types and levels of risk. Lower rated securities are more likely to react to developments affecting the market and credit risk than the highly rated securities which react primarily to movements in the general level of interest rates. Lower rated securities also tend to be more sensitive to economic conditions than higher rated securities.

Liquidity or Marketability Risk

This refers to the ease with which a security can be sold at or near to its valuation, i.e. yield-to-maturity (YTM). The primary measure of liquidity risk is the spread between bid price and offer price quoted by a dealer. Fixed income securities can be either listed on any stock exchange or may be unlisted. Moreover, the securities that are listed on the stock exchange carry lower liquidity risk, but the ability to sell these securities is limited by the overall trading volumes and may lead to the Scheme incurring losses till the security is finally sold. Further, different segments of Indian financial markets have different settlement cycles and may be extended significantly by unforeseen circumstances. 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. While money market instruments are fairly liquid but lack a well-developed secondary market, which may restrict the ability of the Scheme to sell such instruments. Securities which are not quoted on the stock exchange(s) may be illiquid and can carry higher liquidity risk in comparison with securities which are listed on the stock exchange(s) and offer exit option to the investor including put option. The Scheme would invest in the securities which are not listed but offer attractive yields. This may however increase the risk of the portfolio.

Re-investment Risk

This refers to the interest rate risk at which the intermediate cash flows received from the securities in the Scheme including maturity proceeds are reinvested. Investments in fixed income securities may carry reinvestment risk as interest rates prevailing on the interest or maturity due dates may differ from the original coupon of the debt security. Consequently, the proceeds may get invested at a lower rate.

Risk associated with Equity and Equity Related Instruments:

Underlying schemes may invest in Equity and Equity Related Instruments, which by nature are volatile and prone to price fluctuations on a daily basis due to macro and micro economic factors. The value of Equity and Equity Related Instruments may fluctuate due to factors affecting the securities markets such as volume and volatility in the capital markets, interest rates, currency exchange rates, changes in law/policies of the Government, taxation laws, political, economic or other developments, general decline in the Indian markets, which may have an adverse impact on individual securities, a specific sector or all sectors. Consequently, the NAV's of the Units issued under the Scheme may be adversely affected. Further, the Equity and Equity Related Instruments are risk capital and are subordinate in the right of payment to other securities including debt securities. Equity and Equity Related Instruments listed on the stock exchange carry lower liquidity risk however the Scheme's ability to sell these investments is limited by the overall trading volume on the stock exchanges. In certain cases, settlement periods may be extended significantly by unforeseen circumstances. The inability of the Scheme to make intended securities purchases due to settlement problems could cause the Scheme to miss certain investment opportunities. Similarly, the inability to sell securities held in the Scheme's portfolio may result, at times, in potential losses to the Scheme, should there be a subsequent decline in the value of securities held in the Scheme's portfolio. Further, the volatility of medium / small - capitalization stocks may be higher in comparison to liquid large capitalization stocks.

Risks associated with investing in ADR/GDR and Foreign Securities:

Underlying schemes may invest in ADRs/ GDRs/ overseas financial assets as permitted under the applicable regulations. The value of an investment in foreign securities may depend on general global economic factors or specific economic and political factors relating to the country or countries in which the foreign issuer operates. To the extent the assets of the Scheme are invested in overseas financial asset, there may be risk associated with fluctuation in foreign exchange rates, restriction on repatriation of capital and earnings under the exchange control regulations and transaction procedure in overseas market. The repatriation of capital to India may also be hampered by changes in regulations concerning exchange controls, political circumstances, bi-lateral conflicts or prevalent tax laws.

Risks associated with Investing in Derivatives:

Underlying schemes may invest in 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 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. 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 use of a derivative requires an understanding not only of the underlying instrument but also of the derivative itself. Derivatives require the maintenance of adequate controls to monitor the transactions entered into, the ability to assess the risk that a derivative adds to the portfolio and the ability to forecast price or interest rate movements correctly. Other risks include risk of mispricing or improper valuation and the inability of the derivative to correlate perfectly with underlying assets, rates and indices, Illiquidity risk whereby the Scheme may not be able to sell or purchase derivative quickly enough at a fair price.

Risks associated with Securities Lending

Underlying Schemes may undertake Securities Lending.

For Equity Instruments: As with other modes of extensions of credit, there are risks inherent to securities lending. During the period the security is lent, the Scheme may not be able to sell such security and in turn cannot protect from the falling market price of the said security. Under the current securities lending and borrowing mechanism, the Scheme can call back the securities lent any time before the maturity date of securities lending contract. However, this will be again the function of liquidity in the market and if there are no lenders in the specified security, the Scheme may not be able to call back the security and in the process, the Scheme will be exposed to price volatility. Moreover, the fees paid for calling back the security may be more than the lending fees earned by Scheme at the time of lending the said security and this could result in loss to the Scheme. Also, during the period the security is lent, the Fund will not be able to exercise the voting rights attached to the security as the security will not be registered in the name of the Scheme in the records of the Depository issuer.

For Debt Instruments: As with other modes of extensions of credit, there are risks inherent to 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 entered into between the lender of securities i.e. the Scheme and the approved intermediary. Such failure can result in the possible loss of rights to 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 such lent securities and this can lead to temporary illiquidity.

Risks associated with Short Selling

Underlying Schemes may enter into short selling transactions, subject to SEBI and RBI Regulations. Short positions carry the risk of losing money and these losses may grow unlimited theoretically if the price of the stock increases without any limit. This may result in major loss to the Scheme. At times, the participants may not be able to cover their short positions, if the price increases substantially. If numbers of short sellers try to cover their position simultaneously, it may lead to disorderly trading in the stock and thereby can briskly escalate the price even further making it difficult or impossible to liquidate short position quickly at reasonable prices. In additions, short selling also carries the risk of inability to borrow the security by the participants thereby requiring the participants to purchase the securities sold short to cover the position even at unreasonable prices.

Risk Factor associated with investing in Tier I and Tier II Bonds:

Underlying scheme may invest in Tier I and Tier II Bonds. These bonds are unsecured and the RBI prescribes certain restrictions in relation to the terms of these Bonds. The claims of the Bondholders shall (i) be subordinated to the claims of all depositors and general creditors of the Bank; (ii) neither be secured nor covered by any guarantee of the Issuer or its related entity or other arrangement that legally or economically enhances the seniority of the claim vis-a-vis creditors of the Bank; (iii) Unless the terms of any subsequent issuance of bonds debentures by the Bank specifies that the claims of such subsequent bond holders are senior or subordinate to the Bonds issued under the Disclosure Document or unless the RBI specifies otherwise in its guidelines, the claims of the Bondholders shall be pari passu with claims of holders of such subsequent debentures/bond issuances of the Bank; (iv) rank pari passu without preference amongst themselves and other subordinated debt eligible for inclusion in Tier 1 / Tier 2 Capital as the case may be. The Bonds are not redeemable at the option of the Bondholders or without the prior consent of RBI. The Bonds (including all claims, demands on the Bonds and interest thereon, whether accrued or contingent) are issued subject to loss absorbency features applicable for non-equity capital instruments issued in terms of Basel III Guidelines including in compliance with the requirements of Annex 5 thereof and are subject to certain loss absorbency features as described in bond prospectus and required of Tier 1 / Tier 2 instruments at the Point of Non Viability as provided for in Annex 16 of the aforesaid Basel III Guidelines as amended from time to time. The Bonds are essentially non-equity regulatory instruments, forming part of a Bank's capital, governed by Reserve Bank of India (RBI) guidelines. These instruments have certain unique features which, inter-alia, grant the issuer (i.e. banks, in consultation with RBI) a discretion in terms of writing down the principal / interest, to skip interest payments, to make an early recall etc. without commensurate right for investors to legal recourse, even if such actions of the issuer might result in potential loss to investors. Payment of coupon on the Bonds is subject to the terms of Information Memorandum, including Coupon Discretion, Dividend Stopper Clause, Loss Absorption, as contained in the Information Memorandum. The Bonds are subject to loss absorption features as per the guidelines prescribed by RBI.

There may be no active market for the Bonds on the platform of the Stock Exchanges. As a result, the liquidity and market prices of the Bonds may fail to develop and may accordingly be adversely affected. There is no assurance that a trading market for the Bonds will exist and no assurance as to the liquidity of any trading market. Although an application will be made to list the Bonds on the NSE and/or BSE, there can be no assurance that an active market for the Bonds will develop, and if such a market were to develop, there is no obligation on the issuer to maintain such a market. The liquidity and market prices of the Bonds can be expected to vary with changes in market and economic conditions, financial condition and prospects and other factors that generally influence market price of such instruments. Such fluctuations may significantly affect the liquidity and market price of the Bonds, which may trade at a discount to the price at which one purchases these Bonds. Issuer is not required to and will not create or maintain a Debenture Redemption Reserve (DRR) for the Bonds issued under this Disclosure Document. As per the Companies (Share Capital and Debentures) Rules, 2014, as amended, no Debenture Redemption Reserve is required to be created by Banking Companies issuing debentures.

There is no assurance that the Tier 1 / Tier II bonds will not be downgraded. The Rating agencies, which rate the Bonds, have a slightly different rating methodology for Tier I and Tier II bonds. In the event of deterioration of the financial health of the Issuer or due to other reasons, the rating of the Bonds may be downgraded whilst the ratings of other bonds issued by the issuer may remain constant. In such a scenario, for Tier I and Tier II Bond holders may incur losses on their investment.

Risks associated with Investing in Securitised Debt

The underlying scheme may invest in securitized debt such as asset backed securities (ABS) or mortgage-backed securities (MBS). ABS are backed by other assets such as credit card, automobile or consumer loan receivables, retail loan installment or participations in pools of leases. Credit support for these securities may be based on the underlying assets and/or provided through credit enhancements by a third party. The values of these securities are sensitive to changes in the credit quality of the underlying collateral, the credit strength of the credit enhancement, changes in interest rates and at times the financial condition of the issuer. MBS is an asset backed security whose cash flows are backed by the principal and interest payments of a set of mortgage loans. In the case of mortgage-backed securities, these loans are usually first mortgages on residential properties. With asset backed securities, the loans might be credit card receivables, auto loans and leases or home equity loans. As the underlying loans are paid off by the borrowers, the investors in MBS/ABS receive payments of interest and principal over time. MBS, particularly home loan transactions, are subject to interest-rate risk and prepayment risk. A change in interest rates can affect the pace of payments on the underlying loans, which in turn, affects total return on the securities. ABS also carries credit or default risks. If many borrowers on the underlying loans default, losses could exceed the credit enhancement level and result in losses to investors in an ABS transaction. ABS has structure risk due to a unique characteristic known as early amortization or early payout risk. MBS carry interest rate risk. Maturity is a moving target with these securities. Depending on what happens to interest rates after issuing the MBS, the maturity of the bond could shorten or lengthen dramatically. This is because homeowners are allowed to refinance their mortgages, a decline in interest rates encourages many homeowners to refinance their mortgages. Whereas a rise in interest rates causes homeowners to hold on to their mortgages longer. This will extend the originally estimated maturity dates of MBS.

ABS and MBS are also subject to prepayment risk. When purchasing an MBS, investors usually calculate some degree of prepayment into their pricing. However, if prepayment happens unexpectedly or faster than predicted, it may result in reduced actual duration as compared to the expected duration of the paper at the time of purchase.

which may adversely impact the portfolio yield. The yield-to-maturity of such securities cannot be known for certain at the time of purchase since the cash flows are not known. When principal is returned early, future interest payments will not be paid on that part of the principal. If the bond was purchased at a premium, the bond's yield will be less than what was estimated at the time of purchase. The credit enhancement stipulated represents a limited loss cover to the investors. These certificates represent an undivided beneficial interest in the underlying receivables and do not represent an obligation of either the issuer or the seller or the originator, or the parent or any affiliate of the seller, issuer and originator. No financial recourse is available to the certificate holders against the investors' representative. Delinquencies and credit losses may cause depletion of the amount available under the credit enhancement and thereby the investor payouts to the certificate holders may get affected if the amount available in the credit enhancement facility is not enough to cover the shortfall. On persistent default of an obligor to repay his obligation, the servicer may repossess and sell the asset. However, many factors may affect, delay or prevent the repossession of such asset or the length of time required to realise the sale proceeds on such sales. In addition, the price at which such asset may be sold may be lower than the amount due from that obligor. These securities also carry risk associated with the collection agent. With respect to the certificates, the servicer will deposit all payments received from the obligors into the collection account. However, there could be a time gap between collection by a servicer and depositing the same into the collection account especially considering that some of the collections may be in the form of cash. In this interim period, collections from the loan agreements may not be segregated from other funds of originator. If originator in its capacity as servicer fails to remit such funds due to investors, the investors may be exposed to a potential loss.

Risks associated with investing in SO Rated Papers

The underlying scheme may invest in SO Rated Papers. In addition to all the risks associated with the plain vanilla instruments like NCDs / Money market instruments etc., any instrument rated with the suffix (SO) is subject to certain additional risks like: • Underlying loan pools in case of SO rated securities can be of varying types and nature. SO securities are rated and assessed based on assumption around homogeneity of the underlying loan pools. In certain cases, the loan pools can show behavioral characteristics which are very different from initial assumptions and as such increase the credit risks inherent in the transaction. Additionally, the loan pools may have pre-payments which can increase the interest rate risk in the securities. • In case of SO rated securities, the structure of the transaction carries commingling risk and risk of the servicer of the transaction. As such, legal clauses and structural features are very important in addition to issuer credit risk since lack of sufficient structural protection can cause leakage of cash and / or security being available for investors. • SO rated securities are complex structures with a variety of credit enhancements. Debt securities lack a well-developed secondary market in India, and due to structured nature of SO securities, the liquidity in the market for these instruments is limited compared to similar rated normal debt instruments. Thus, lower secondary market liquidity in such instruments could cause challenges in timely selling by the scheme. Additionally due to limited liquidity, schemes may incur higher impact costs when such instruments are traded due to wider bid-offer spreads.

Additional risks associated with the CE rated papers:

Underlying scheme may invest in CE rated papers. In addition to all the risks associated with the plain vanilla instruments like NCDs / Money market instruments etc., any instrument rated with the suffix (CE) is exposed to various additional risks on the basis of the explicit underlying Credit enhancement (CE) from a third party/ parent/ group company, in the form of corporate guarantee/ letter of comfort/ pledge of shares etc. The risk involved are: • If the Credit Enhancement is in the form of Corporate Guarantee / Letter of Comfort, then there is a legal risk of enforcing the Corporate Guarantee / Letter of Comfort along with the credit risk pertaining to the Credit Enhancement provider. • If the Credit Enhancement is in the form of pledge of shares, then the additional risks are those associated with equity price movement, share collateral cover, liquidity of shares pledged as collateral in the secondary market, availability of free shares with the CE provider to be provided as additional collateral. Further there is also a legal risk of enforcing the pledge of shares, operational risk in selling the shares in secondary market & the underlying impact cost. • If the Credit Enhancement is in any other form, then there is a risk pertaining to legal enforceability of the credit enhancement and credit risk of the credit enhancement provider.

Risk Factor associated with investing in Securities Segment and Tri-party Repo trade settlement

Clearing Corporation of India Ltd. ("**CCIL**") is providing clearing and settlement services, for Triparty Repo trades in Government Securities, under its Securities Segment. CCIL would act as a Central Counterparty to all the borrow and lend Triparty Repo trades received by it for settlement. CCIL would also be performing the role responsibilities of Triparty Repo Agent, in terms of Repurchase transactions (Repo) (Reserve Bank) Directions, 2018 as amended from time to time. CCIL would settle the Triparty Repo trades, in terms of its Securities Segment Regulations.

The funds settlement of members is achieved by multilateral netting of the funds position in Triparty Repo with the funds position in Outright and Market Repo and settling in the books of RBI for members who maintain an RBI

Current Account. In respect of other members, funds settlement is achieved in the books of Settlement Bank. Securities settlement for Triparty Repo trades shall be achieved in the Gilt Account of the Member maintained with CCIL. Securities obligation for outright and market repo trades shall be settled in the SGL / CSGL account of the Member with RBI.

Invesco Mutual Fund is a member of securities segment and Tri-party Repo trade settlement of the CCIL. Since all transactions of the Fund in government securities and in Tri-party Repo trades are settled centrally through the infrastructure and settlement systems provided by CCIL, it reduces the settlement and counterparty risks considerably for transactions in the said segments.

To mitigate the potential losses arising in case any member defaults in settling the transactions routed through CCIL, CCIL maintains a Default Fund. CCIL shall maintain two separate Default Funds in respect of its securities segment, one to meet the losses arising out of any default by its members from outright and repo trades and other for meeting losses arising out of any default by its members from Triparty Repo trades.

In case any clearing member fails to honor his settlement obligations, the Default Fund is utilized to complete the settlement applying the Default Waterfall Sequence. As per the said waterfall mechanism, after the defaulter's margins and defaulter's contribution to default fund have been appropriated, CCIL's contribution is used to meet the losses. Post utilization of CCIL's contribution, if there is still a loss to be met, then contribution of non-defaulting members to Default Fund is utilized to meet the said loss.

The Scheme is subject to the risk of losing initial margin and contribution to Default Fund in the event of failure of any settlement obligation. Further the Scheme's contribution is allowed to be used to meet the residual loss in case of default by the other clearing member (the defaulting member).

Further, CCIL periodically prescribes a list of securities eligible for contribution as collaterals by members. Presently, all Central Government Securities and Treasury Bills are accepted as collaterals by CCIL. The above risk factor may undergo a change in case the CCIL notifies securities other than Government of India Securities as eligible for contributions as collateral.

Risk Factors Associated with repo transaction in Corporate Debt Securities:

Counterparty Risk: This refers to the inability of the seller to meet the obligation to buy back securities at the contracted price. Fund Manager will endeavor to manage counterparty risk by dealing only with counterparties having strong credit profiles assessed through in-house credit analysis and / or with entities regulated by SEBI/RBI/IRDA. In the event of default by the repo counterparty, the Scheme will have recourse to the corporate debt securities given as collateral to recover the investment by selling the collateral in the market. However, selling of collateral will also be subject to liquidity risk in the market and the Scheme may incur impact cost at the time of selling the collateral.

Collateral Risk: Collateral risk arises when the market value of the securities is inadequate to meet the repo obligations or there is downward migration in rating of collateral. Further if the rating of collateral goes below the minimum required rating during the term of repo or collateral becomes ineligible for any reason, counterparty will be expected to substitute the collateral. In case of failure to do so, IAMI / Schemes of the Fund will explore the option for early termination of the trade.

Risks associated with segregated portfolio

a) Investor holding units of segregated portfolio may not be able to liquidate their holding till the time recovery of money from the issuer.
b) Security(ies) held in segregated portfolio may not realise any value.
c) Listing of units of segregated portfolio in recognized stock exchange does not necessarily guarantee their liquidity. There may not be active trading of units in the stock market. Further trading price of units on the stock market may be significantly lower than the prevailing NAV.

C. Risk Mitigation Strategies

The Scheme will invest in units of actively managed Debt oriented and Arbitrage schemes. The scheme will endeavour to follow a diversified approach by allocating to different schemes to mitigate portfolio risk. The mitigation strategies applicable to underlying schemes will also be applicable to this scheme. While these measures are expected to mitigate the above risks to a large extent, there can be no assurance that these risks would be completely eliminated.

Type of Risk	Risk Mitigation Measures
Concentration Risk	As the Scheme will predominantly invest in units of Debt & Arbitrage schemes, the Scheme carries concentration risk. However, the Scheme will endeavour to diversify the portfolio across Funds based on fund manager's view. Further, Underlying Schemes will have a diversified portfolio and concentration risk is minimized to that extent.
Liquidity Risk	The fund manager will control the liquidity at portfolio construction level. Further, investments in the Underlying Schemes will be made in instruments having adequate liquidity in the secondary market.

II. INFORMATION ABOUT THE SCHEME

A. Where will the scheme invest

The corpus of the Scheme will be invested in:

1. Units of actively managed debt oriented schemes

2. Units of actively managed Arbitrage schemes

3. Debt & Money Market Instruments viz. Non-convertible debentures, bonds, Certificate of Deposits, Commercial Paper, T-Bills, Cash Management Bills, Government security, Repurchase Agreement, Tri-party Repo (TREPS), Clearcorp Repo Order Matching System (CROMS) or any other like instrument as prescribed by RBI from time to time.

4. Repo (Repurchase Agreement) or Reverse Repo is a transaction in which two parties agree to sell and purchase the same security with an agreement to purchase or sell the same security at a mutually decided future date and price. The transaction results in collateralized borrowing or lending of funds. When the seller sells the security with an agreement to repurchase it, it is Repo transaction whereas from the perspective of buyer who buys the security with an agreement to sell it at a later date, it is reverse repo transaction. Presently in India, G-Secs, State Government Securities, T-Bills and Corporate Debt Securities are eligible for Repo/Reverse Repo. The Scheme may also participate in repo in corporate debt securities.

5. Clearcorp Repo Order Matching System (CROMS) is a Straight Through Processing (STP) enabled anonymous Order Matching Platform launched by Clearcorp Dealing Systems (India) Ltd. for facilitating dealing in Market Repos in all kinds of Government Securities. It enables dealing in two kinds of Repos - (1) Basket and (2) Special Repos. Building on the internationally popular Standard Repo Model, Basket Repos enables dealing in baskets wherein repoable securities have been classified based on instrument type, liquidity and outstanding tenor and clustered together. While borrowers can raise funds through a Basket Repo against any of security forming part of the concerned basket, the lender is assured that it would receive any of the securities forming part of the concerned basket. Details of security allocated are known to both counterparties post trade. As for Special Repos, which is the conventional repo, both borrower and lender are aware of the underlying security against which deal is sought to be concluded. CROMS provides better transparency, repo rate discovery and operational efficiency.

6. Securities created and issued by the Central and State Governments as may be permitted by RBI, securities guaranteed by the Central and State Governments (including but not limited to coupon bearing bonds, zero coupon bonds and treasury bills). Special securities issued by the Government of India to entities like Oil Marketing Companies, Fertilizer Companies, the Food Corporation of India, etc. (popularly called oil bonds, fertilizer bonds and food bonds respectively) and special securities issued by the State Government under "Ujjwal Discom Assurance Yojna (UDAY) Scheme for Operational and Financial Turnaround of Power Distribution Companies (DISCOMs)" notified by Ministry of Power vide Office Memorandum (No 06/02/2015-NEF/FRP) dated November 20, 2015, (popularly called as UDAY Bonds). Central Government Securities are sovereign debt obligations of the Government of India with zero-risk of default and issued on its behalf by RBI. They form part of Government's annual borrowing programme and are used to fund the fiscal deficit along with other short term and long term

requirements. Such securities could be fixed rate, fixed interest rate with put/call option, zero coupon bond, floating rate bonds, capital indexed bonds, fixed interest security with staggered maturity payment etc.

7. Pending deployment of funds as per the investment objective of the Scheme, the funds may be parked in short term deposits of scheduled commercial banks, subject to guidelines and limits specified by SEBI.

8. Any other instruments as may be permitted by RBI / SEBI from time to time, subject to necessary regulatory approvals.

Guidelines for Participation in repo transactions in corporate debt securities

The Scheme shall participate in repo transactions in corporate debt securities subject to following guidelines:

A. Category and Credit Rating of Counterparty:

The Scheme will enter into repo transaction only with those counterparties which are rated AA and above and which are approved by Fixed Income team and with whom the Fund has approved credit limits. In case if counterparty has more than one rating from Credit Rating Agencies, then the most conservative publicly available rating would be considered.

B. Eligible Collateral:

The Scheme will participate in repo transactions only in AAA or equivalent rated corporate debt securities and tenure of collateral shall not exceed 5 years residual maturity where the Scheme is lending. For repo transactions where the Scheme is borrowing, collateral rated AA and above will be eligible and no tenor restrictions will apply.

C. Tenor of Repo:

As per the current RBI guidelines, repo in corporate debt securities shall be undertaken for a minimum period of one day and a maximum period of one year.

Accordingly, where the Scheme is lending money in repo transaction, then the tenor of repo shall not exceed a period of one week. For tenor exceeding one week, prior approval of Investment Committee of AMC will be obtained. Where the Scheme is borrowing money in repo transactions, then the tenor of transaction shall not exceed 6 (Six) months.

D. Applicable Hair-Cut:

As per RBI guidelines, Collaterals shall be priced transparently at prevailing market prices, in the first leg of a repo. The price for the second leg shall be the price for the first leg of transaction plus interest.

Currently, RBI circular provides below guidelines on haircut / margins which will be decided either by the clearing house or may be bilaterally agreed upon, in terms of the documentation governing repo transactions:
i) Listed corporate bonds and debentures shall carry a minimum haircut of 2% of market value. Additional haircut may be charged based on tenor and illiquidity of the security.
ii) CPs and CDs shall carry a minimum haircut of 1.5% of market value.
iii) Securities issued by a local authority shall carry a minimum haircut of 2% of market value. Additional haircut may be charged based on tenor and illiquidity of the security.

In terms of RBI guidelines, the repo transactions will be subject to following hair-cuts:

Collateral Type / Collateral Residual Maturity	Minimum Haircut	
	up to 1 year	1 year to 5 years
AAA rated debt securities	3%	5%

The above are minimum hair-cut percentages and AMC may apply higher hair-cuts depending upon various factors i.e. residual maturity, counterparty, liquidity of collateral etc.

Note: The above guidelines for counterparty and hair-cuts are applicable only for transaction which are OTC trades. For Electronic Trading Platform ("ETP") and trades reported on Exchange, the guidelines as prescribed by the Exchange shall be applicable.

The Scheme will comply with para 12.18 of SEBI Master Circular dated June 27, 2024 with respect to investments in repo in corporate debt securities, as may be amended from time to time.

B. Investment Restrictions

Pursuant to Regulations, specifically the seventh schedule and amendments thereto, the following investment restrictions are currently applicable to the Scheme:

1. The Scheme shall adhere to following limits for investments in Debt and Money Market Instruments issued by a single issuer:

Credit Rating	Maximum Limit (% of net assets)
AAA	5
AA (including AA+ and AA-)	
A (including A+) & below	

Provided that such limits shall not be applicable for investments in Government Securities, treasury bills, and Triparty Repo on G-Secs & T-Bills.

Provided further that investment within such limit can be made in mortgaged backed securitised debt which are rated not below investment grade by a credit rating agency registered with the SEBI.

2. The Scheme shall not make any investment in:
   a) any unlisted security of an associate or group company of the sponsor; or
   b) any security issued by way of private placement by an associate or group company of the sponsor; or
   c) the listed securities of group companies of the sponsor which is in excess of 25% of the net assets.

3. The Mutual Fund shall get the securities purchased transferred in the name of the Fund on account of the concerned Scheme, wherever investments are intended to be of a long-term nature.

4. Transfer of investments from one scheme to another scheme in the same Mutual Fund is permitted* provided:
   a) such transfers are done at the prevailing market price^ for quoted instruments on spot basis (spot basis shall have the same meaning as specified by a Stock Exchange for spot transactions); and
   b) the securities so transferred shall be in conformity with the investment objective of the scheme to which such transfer has been made.

^Para 9.11 of SEBI Master Circular dated June 27, 2024 has prescribed the methodology w.r.t. price to be considered for inter-scheme transfers of money market or debt securities.

*The Scheme shall comply with the guidelines provided for inter-scheme transfers as specified in para 12.30 of SEBI Master Circular dated June 27, 2024.

5. The Mutual Fund shall buy and sell securities on the basis of deliveries and shall in all cases of purchases, take delivery of relevant securities and in all cases of sale, deliver the securities:

Provided that a mutual fund may not engage in short selling of securities.

Provided further that sale of government security already contracted for purchase shall be permitted in accordance with the guidelines issued by the Reserve Bank of India in this regard.

6. The Scheme shall not invest in Unlisted Debt instruments including commercial papers, except Government Securities, other money market instruments and derivative products such as Interest Rate Swaps (IRS), Interest Rate Futures (IRF), etc. which are used by the Scheme for hedging.

7. The Scheme shall not make any investment in any other fund of funds scheme.

8. Pending deployment of funds of the Scheme in securities in terms of investment objective of the Scheme, the AMC may park the funds of the Scheme in short term deposits of scheduled commercial banks, subject to para 12.16 as per SEBI Master Circular dated June 27, 2024 as may be amended from time to time.

   The Scheme will comply with the following guidelines/restrictions for parking of funds in short term deposits:
   i. "Short Term" for such parking of funds by the Scheme shall be treated as a period not exceeding 91 days. Such short-term deposits shall be held in the name of the Scheme.
   ii. The Scheme shall not park more than 5% of net assets in short term deposit(s) of all the scheduled commercial banks put together.
   iii. Parking of funds in short term deposits of associate and sponsor scheduled commercial banks together shall not exceed 20% of total deployment by the Mutual Fund in short term deposits.
   iv. The Scheme shall not park more than 5% of the net assets in short term deposit(s), with any one scheduled commercial bank including its subsidiaries.
   v. The Scheme shall not park funds in short term deposit of a bank which has invested in that Scheme. Further, the bank in which a scheme has short term deposit will not be allowed to invest in the Scheme till the Scheme has short term deposit with such bank.
   vi. The AMC shall not charge any investment management and advisory fees for funds parked in short term deposits of scheduled commercial banks.

   However, the above provisions will not apply to term deposits placed as margins for trading in cash and derivatives market.

9. The Scheme shall not advance any loans.

10. The Fund shall not borrow except to meet temporary liquidity needs of the Fund for the purpose of repurchase/redemption of Units or payment of interest and/or IDCW to the Unit holders.

    Provided that the Fund shall not borrow more than 20% of net assets of individual Scheme and the duration of borrowing shall not exceed a period of 6 months.

11. As per AMFI Best Practice Circular dated July 26, 2024, the Scheme may invest in partly paid debentures only when payment of remaining amount is linked to clear, pre-defined events (i.e. is subject to conditions precedent) upto 5% of its net assets. Further, the limit of 5% will not apply once partly-paid debentures are fully paid up.

12. The Scheme will comply with following exposure limits while participating in repo in corporate debt securities or such other limits as may be prescribed by SEBI from time to time:
    - The gross exposure to repo transactions in corporate debt securities shall not be more than 5% of the net assets of the scheme.
      Further the amount lent to counter-party under repo transaction in corporate debt securities will be included in single issuer debt instrument limit. However, Repo transactions where the settlement is guaranteed by clearing corporation will not be considered for calculating single issuer, sector and group limits.
    - The cumulative gross exposure through actively managed Arbitrage schemes, actively managed debt oriented schemes, debt and money market instruments, repo transactions including repo in corporate debt securities, other permitted securities/assets and such other securities/assets as may be permitted by the SEBI from time to time, subject to regulatory approvals, if any, should not exceed 100% of the net assets of the scheme.
    - In case the Scheme borrows under repo in corporate debt securities, then such borrowing together with any other borrowing shall not exceed 20% of the net asset of that Scheme and tenor of borrowing shall not exceed six months.

The Scheme will comply with the other Regulations applicable to the investments of Mutual Funds from time to time.

All the investment restrictions will be applicable at the time of making investments.

The AMC/Trustee may alter the above stated restrictions from time to time to the extent the SEBI Regulations change so as to permit the Scheme to make its investments in the full spectrum of permitted investments for mutual funds to achieve its investment objective.

C. Fundamental Attributes

Following are the Fundamental Attributes of the scheme, in terms of Clause 1.14 of SEBI Master Circular for Mutual Funds dated June 27, 2024:

(i) Type of a Scheme

An open ended fund of fund scheme investing in units of actively managed debt oriented schemes and equity Arbitrage schemes.

(ii) Investment Objective

To generate income by investing in units of actively managed debt oriented and Equity Arbitrage schemes.

There is no assurance that the investment objective of the Scheme will be achieved.

(iii) Investment Pattern:

Under normal circumstances, the asset allocation of the Scheme would be as follows:

Instruments	Indicative Allocations (% of net assets)	
	Minimum	Maximum
Units of Mutual Fund schemes out of which:	95	100
a. Units of actively managed Debt oriented schemes	35	65
b. Units of actively managed Arbitrage schemes	35	65
Debt and Money Market Instruments including Government Securities, T-Bills and Repo on Government Securities	0	5

The scheme can invest in the schemes managed by Invesco Mutual Fund or any other Mutual Fund(s) as per the above stated asset allocation.

The exposure to units of actively managed debt oriented schemes, Debt and Money Market Instruments shall be below 65%.

Rebalancing due to Short Term Defensive Consideration:
Due to market conditions, the AMC may invest beyond the range set out in the asset allocation. Such deviations shall normally be for a short term and defensive considerations as per para 1.14.1.2.b. of SEBI Master Circular dated June 27, 2024 and the fund manager will rebalance the portfolio within 30 calendar days from the date of deviation.

(iv) Terms of Issue

- **Liquidity provisions:**
  The Scheme will offer Units for purchase and redemption at Applicable NAV on all Business Days on an ongoing basis commencing not later than 5 Business Days from the date of allotment.

  The Units of the Scheme are not proposed to be listed on any stock exchange. However, the AMC/Trustee reserve the right to list the Units as and when the AMC/Trustee considers it necessary in the interest of Unit holders of the Scheme.

- **Aggregate fees and expenses:**
  Please refer to section 'Annual Scheme Recurring Expenses'.

- **Any safety net or guarantee provided**
  The Scheme does not provide any safety net or guaranteed or assured returns.

In accordance with Regulation 18(15A) of the SEBI (MF) Regulations and Clause 1.14.1.4 of SEBI Master Circular for Mutual Funds dated June 27, 2024, the Trustees shall ensure that no change in the fundamental attributes of the Scheme and the Plan(s) / Option(s) there under or the trust or fee and expenses payable or any other change which would modify the Scheme and the Plan(s) / Option(s) there under and affect the interests of Unit holders is carried out unless:

- SEBI has reviewed and provided its comments on the proposal.
- A written communication about the proposed change is sent to each Unit holder and an advertisement is given 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; and
- The Unit holders are given an option for a period of 30 days to exit at the prevailing Net Asset Value without any exit load.

Accordingly, after the approval of Trustee Board for changes in fundamental attributes of the Scheme, the proposal will be filed with SEBI seeking its comments. If SEBI does not raise any queries or suggest any modification to the proposal within 21 working days from the date of filing, then the proposal shall be deemed to have been take on record by SEBI.

D. <u>Other Scheme Specific Disclosures:</u>

Listing and transfer of units	The Scheme being an open ended Scheme under which the Units are available for subscription and redemption on an ongoing basis on all the Business Days, the units of the Scheme are not proposed to be listed on any stock exchange. However, the AMC/Trustee reserves the right to list the Units of the Scheme as and when the AMC/Trustee considers it necessary in the interest of Unit holders of the Scheme. There are no restrictions on transfer of Units of the Scheme whether held in Statement of Account (physical/non demat) mode or dematerialised mode. Further, the Units held in dematerialised form can be transferred and transmitted in accordance with the provisions of SEBI (Depositories and Participants) Regulations, as may be amended from time to time and units held in Statement of Account (physical / non-demat) mode can be transferred by investors under resident / non-resident individual category for the reasons like: transfer to siblings, gifting of units, transfer of units to third party and addition / deletion of unitholders, in accordance with the AMFI Best Practices Guidelines Circular No.116/ 2024-25 dated August 14, 2024 read with AMFI Best Practices Guidelines Circular No 135/BP/119/2025-26 dated May 08, 2025. In case a person (i.e. a transferee) becomes a holder of the Units by operation of law or upon enforcement of pledge then the AMC shall, subject to production of such satisfactory evidence and submission of such documents, proceed to effect the transfer, if the intended transferee is otherwise eligible to hold the Units of the Scheme. Additions / deletions of names of Unit holders will be allowed only in folio held in the name of invidual investor(s). Further, addition of names in the folio will also be allowed under the following 2 (two) scenarios subject to compliance with AMFI Best Practices Guidelines Circular

	No 116/ 2024-25 dated August 14, 2024 and with AMFI Best Practices Guidelines Circular No. 135/BP/119/2025-26 dated May 08, 2025: i. Surviving joint unitholder who wants to add new joint holder(s) in the folio upon demise of one or more joint unitholder(s). ii. A minor unitholder, who has turned a major and has changed his / her status from minor to major, wants to add joint holder(s) in the folio. For further details, please refer SAI. The said provisions in respect of deletion of names will not be applicable in case of death of a Unit holder (in respect of joint holdings) as this is treated as transmission of Units and not transfer.
Dematerialization of units	The Scheme offers option to hold units in electronic (demat) mode. Accordingly, the Units of the Scheme will be available in dematerialized (electronic) form. The option to hold units in electronic (demat) mode is not available for plans/options where the IDCW frequency is less than one month. The applicant intending to hold Units in dematerialized form 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 Name, DP ID and Beneficiary Account Number with the DP at the time of subscribing Units of the Schemes. In case Unit holders do not provide their demat account details or the demat details provided in the application form are incomplete / incorrect or do not match with the details with the Depository records, the Units will be allotted in account statement mode provided the application is otherwise complete in all respect. Further, if the Units cannot be allotted in demat mode due to reason that KYC details including IPV is not updated with DP, the Units will be allotted in non-demat mode subject to compliance with necessary KYC provisions and the application is otherwise complete in all respect.
Minimum Target Amount	Rs. 10 crores
Maximum Amount to be raised (if any)	There is no maximum subscription (target) to be raised.
Dividend Policy (IDCW)	Under the IDCW option, the Trustees will endeavor to declare IDCW subject to availability of distributable surplus calculated in accordance with SEBI Regulations. The amounts can be distributed out of investors capital (Equalization Reserve), which is part of sale price that represents realized gains. The actual declaration of IDCW and frequency will, inter-alia, depend on availability of distributable surplus calculated in accordance with SEBI (MF) Regulations and the decisions of the Trustees shall be final in this regard. There is no assurance or guarantee to the Unit holders as to the rate of IDCW nor that IDCW will be paid regularly. **IDCW Distribution Procedure** In accordance with para 11.6 of SEBI Master Circular dated June 27, 2024, the procedure for IDCW distribution would be as under: 1. 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. 2. 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. The record date shall be 2 business days from issue of public notice in at least one English newspaper or in a newspaper published in the language of the region where the Head Office of the mutual fund is situated, whichever is issued earlier.

	3. 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 Unit holders for receiving IDCW. 4. 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). 5. 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. 6. 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.
Allotment	All applicants whose cheques/other payment instruments like pay order, Net banking, NEFT, RTGS, Online Transfer etc. towards purchase of Units have realized will receive a full and firm allotment of Units, provided also the applications are complete in all respects and are found to be in order. The AMC/Trustee retains the sole and absolute discretion to reject any application, subject to SEBI Regulations and circulars issued from time to time. The process of allotment of Units and sending of an allotment confirmation, specifying the number of Units allotted to the applicant by way of e-mail and/or SMS to the applicant's registered e-mail address and/or mobile number will be completed within 5 (five) Business Days from the date of closure of the NFO Period. Applicants under the Scheme will have an option to hold the Units either in physical form (i.e. account statement) or in dematerialized (electronic) form. All Units will rank pari passu, among Units within the same option in the Scheme concerned as to assets, earnings and the receipt of IDCW distributions, if any, as may be declared by the Trustee.
Refund	If the Scheme fails to collect the minimum subscription amount of Rs. 10 Crores, the Mutual Fund shall be liable to refund the subscription money (without interest except as provided below) to the applicants. In addition to the above, refund of subscription amount to applicants whose applications are invalid for any reason whatsoever, will commence after the allotment process is completed and will be without incurring any liability whatsoever for interest or other sum. No Interest will be payable on any subscription money refunded within 5 Business Days from the closure of NFO Period. Interest on subscription amount will be payable for the amounts refunded after 5 Business Days from the closure of the New Fund Offer Period at the rate of 15% per annum for the period in excess of 5 Business Days and will be charged to the AMC. Refund orders will be marked "**A/c Payee only**" and will be made in favour of and be dispatched to the sole / first Applicant, by registered post with acknowledgment due, speed post, courier etc. or by any other mode of payment as authorized by applicant.
Who can invest This is an indicative list and investors shall consult their financial advisor to ascertain whether the scheme is suitable to their risk profile.	The following persons are eligible and may apply for subscription to the Units of the Scheme (subject to, wherever relevant, purchase of units of mutual funds being permitted under relevant statutory regulations and their respective constitutions): 1. Resident adult individuals either singly or jointly (not exceeding three) or on an Anyone or Survivor basis; 2. Hindu Undivided Family (HUF) through Karta; 3. Minor through parent / legal guardian (minor will be first and sole holder);

	4. Association of Persons (AOP) or Body of Individuals (BOI); 5. Partnership Firms in the name of any one of the partner; 6. Proprietorship in the name of the sole proprietor; 7. Companies, Bodies Corporate, Public Sector Undertakings (PSUs) and societies registered under the Societies Registration Act, 1860; 8. Banks (including Co-operative Banks and Regional Rural Banks) and Financial Institutions; 9. Schemes of other mutual funds registered with SEBI; 10. Religious and Charitable Trusts, Wakfs or endowments of private trusts (subject to receipt of necessary approvals as required) and Private trusts authorised to invest in mutual fund schemes under their trust deeds; 11. Non-Resident Indians (NRIs) / Persons of Indian origin (PIOs) residing abroad on repatriation basis or on non-repatriation basis (NRIs or PIOs who are residents of United States of America and Canada cannot apply); 12. Foreign Portfolio Investor registered with SEBI; 13. Army, Air Force, Navy and other para-military units and bodies created by such institutions; 14. Scientific and Industrial Research Organisations; 15. Multilateral Funding Agencies / Bodies Corporate incorporated outside India with the permission of Government of India / Reserve Bank of India; 16. Provident/ Pension/ Gratuity Fund to the extent they are permitted; 17. Other schemes of Invesco Mutual Fund subject to the conditions and limits prescribed by SEBI Regulations; 18. Trustee, AMC or Sponsor or their associates; and 19. Such other individuals / institutions / body corporate etc. as may be decided by the Mutual Fund from time to time, so long as wherever applicable they are in conformity with SEBI Regulations. Note: Prospective investors are advised to satisfy themselves that they are not prohibited by any law governing such entity and any Indian law from investing in the Scheme and are authorized to purchase units of mutual funds as per their respective constitutions, charter documents, corporate / other authorizations and relevant statutory provisions. The Fund reserves the right to include new / existing categories of investors to invest in the Scheme from time to time, subject to SEBI Regulations and other prevailing statutory regulations, if any.
Who cannot invest	1. Pursuant to RBI A.P. (DIR Series) Circular No. 14 dated September 16, 2003, Overseas Corporate Bodies (OCBs) cannot invest in Mutual Funds. 2. United States Person (U.S. Person), corporations and other entities organized under the applicable laws of the United States of America and Residents of Canada as defined under the applicable laws of Canada. 3. Persons residing in the Financial Action Task Force (FATF) Non-Compliant Countries and Territories (NCCTs). 4. Such other persons as may be specified by AMC from time to time. The Fund reserves the right to exclude existing categories of investors to invest in the Scheme from time to time, subject to SEBI Regulations and other prevailing statutory regulations, if any.
How to Apply and other details	Application form and Key Information Memorandum may be obtained from Official Points of Acceptance (OPAs) / Investor Service Centres (ISCs) of the AMC or RTA or Distributors or can be downloaded from our website www.invescomutualfund.com. The list of the OPA / ISC are available on our website as well.

	For details on updated list of Official Points of Acceptance investors are requested to call 1800 209 0007 (toll-free) or contact the AMC branches or log on to our website www.invescomutualfund.com. The AMC has the right to designate additional centre of Registrar as the Official Points of Acceptance during the Ongoing Offer Period and change such centres, as it deems fit. Investors can also subscribe/ redeem the Units of the Scheme through MFSS and/ or NMF-II facility of NSE and BSE StAR MF of BSE and MF Utility facility during ongoing basis. In addition to subscribing Units through submission of application in physical, investor / unit holder can also subscribe to the Units of the Scheme through our website www.invescomutualfund.com as well as https://mfs.kfintech.com/mfs/, an electronic platform provided by RTA. The facility to transact in the Scheme is also available through mobile application of RTA i.e. 'KFinKart'. Please refer to the SAI and Application form for further details and the instructions. **OPA link:** https://www.invescomutualfund.com/literature-and-form?tab=Scheme **Collecting bankers:** None It is mandatory for investors to mention in their application/ redemption request, their bank name and account number. **Cash Investment:** Currently, the option to invest in the Scheme through payment mode as Cash is not available. The Trustee to Invesco Mutual Fund reserves the right to change/modify above provisions at a later date.
The policy regarding reissue of repurchased units, including the maximum extent, the manner of reissue, the entity (the scheme or the AMC) involved in the same.	Units once redeemed will be extinguished and will not be reissued.
Restrictions, if any, on the right to freely retain or dispose of units being offered.	There are no restrictions on transfer of Units of the Scheme whether held in Statement of Account (physical/ non demat) mode or dematerialised mode. Units held in dematerialized form can be transferred and transmitted in accordance with the provisions of SEBI (Depositories and Participants) Regulations, as may be amended from time to time and units held in Statement of Account (physical / non-demat) mode can be transferred by investors under resident / non-resident individual category for the reasons like: transfer to siblings, gifting of units, transfer of units to third party and addition / deletion of unitholders in accordance with the AMFI Best Practices Guidelines Circular No.116/ 2024-25 dated August 14, 2024 read with AMFI Best Practices Guidelines Circular No. 135/BP/119/2025-26 dated May 08, 2025. The facility for transfer of units held in physical / non-demat mode is available only through online mode via the transaction portals of KFin Technologies Ltd. ("KFin") and MF Central. For further details, please refer SAI.

Pledge of Units

The Units under the Scheme may be offered as security by way of a pledge / charge in favour of scheduled banks, financial institutions, non-banking finance companies (NBFCs), or any other body. The AMC and / or the Registrar will note and record such Pledge of Units. The AMC shall mark a lien only upon receiving the duly completed form and documents as it may require. Disbursement of such loans will be at the entire discretion of the bank / financial institution / NBFC or any other body concerned and the Mutual Fund AMC assumes no responsibility thereof.

The Pledger will not be able to redeem Units that are pledged until the entity to which the Units are pledged provides written authorisation to the Mutual Fund that the pledge / lien charge may be removed. As long as Units are pledged, the Pledgee will have complete authority to redeem such Units.

Lien on Units

For NRIs, the AMC may mark a lien on Units in case documents which need to be submitted are not given in addition to the application form and before the submission of the redemption request.

However, the AMC reserves the right to change operational guidelines for lien on Units from time to time.

Restriction on Redemption of Units:

The Trustee may, in the general interest of the Unit holders of the Scheme and when considered appropriate to do so based on unforeseen circumstances / unusual market conditions, impose restriction on redemption of Units. The following requirements will be observed before imposing restriction on redemptions:

1. Restrictions may be imposed when there are circumstances leading to a systemic crisis or event that severely constricts the market liquidity or the efficient functioning of the market such as:
   i. **Liquidity Issues:** When markets at large become illiquid affecting almost all securities rather than any issuer specific security.
   ii. **Market failures, exchange closures:** When markets are affected by unexpected events which impact functioning of exchanges or the regular course of transactions. Such unexpected events could also be related to political, economic, military, monetary or other emergencies.
   iii. **Operational Issues:** When exceptional circumstances are caused by force majeure, unpredictable operational problems and technical failures (e.g. a black out). Such cases can only be considered if they are reasonably unpredictable and occur in spite of appropriate diligence of third parties, adequate and effective disaster recovery procedures and systems.
2. Restrictions on redemption may be imposed for a period of time not exceeding 10 Business Days in any period of 90 days.
3. Any imposition of restriction on redemption will be with specific approval of Board of AMC and Trustees and the same will be informed to SEBI immediately.
4. When restrictions on redemption is imposed, the following procedure will be applied:
   i. Redemption requests upto Rs. 2 Lacs will not be subject to such restriction.
   ii. In case of redemption requests above Rs.2 lakh, redemption request upto Rs.2 Lacs will be redeemed without such

	restrictions and remaining part over and above Rs.2 Lacs will be subject to such restrictions.
Cut off timing for subscriptions/ redemptions/ switches. This is the time before which your application (complete in all respects) should reach the official points of acceptance.	For Subscription / purchase/ switch-ins: 1. In respect of valid application received upto 3.00 p.m. on a Business Day at the Official Point(s) of Acceptance and funds for the entire amount of subscription / purchase as per the application / switch-in request are available for utilization by the respective Scheme(s) before the cut off time i.e. funds are credited to the bank account of the respective Scheme(s) before the cut off time, the closing NAV of the same Business Day shall be applicable. 2. In respect of valid application received after 3.00 p.m. on a Business Day at the Official Point(s) of Acceptance and funds for the entire amount of subscription / purchase as per the application / switch-in request are available for utilization by the respective Scheme(s) after the cut off time on the same day i.e. the funds are credited to the bank account of the respective Scheme(s) after cut off time on the same day or before the cut-off time of next Business Day, the closing NAV of next Business Day shall be applicable. 3. Irrespective of the time of receipt of application at the Official Point(s) of Acceptance, where funds for the entire amount of subscription / purchase as per the application / switch-in request are available for utilization before the cut off time of any subsequent Business Day i.e. funds are credited to the bank account of the respective Scheme(s) before the cut off time of any subsequent Business Day, the closing NAV of such subsequent Business Day shall be applicable. For determining the applicable NAV for allotment of units in respect of purchase / switch-in to the Schemes, the following shall be ensured: i. Application / switch-in request is received before the applicable cut-off time. ii. Funds for the entire amount of subscription / purchase as per the application / switch-in request are credited to the bank account of the respective Scheme(s) 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 respective Scheme(s). iv. In case of switch transactions from one scheme to another scheme, the allocation shall be in line with the redemption payout. **For Redemption / Repurchases / Switch-outs:** 1. In respect of valid applications received at the Official Points of Acceptance upto 3.00 p.m. on a Business Day by the Fund, the closing NAV of the day on which application is received shall be applicable. 2. In respect of valid applications received at the Official Points of Acceptance after 3.00 p.m. on a Business Day by the Fund, the closing NAV of the next Business day shall be applicable. **For Switches:** Valid applications for 'switch-out' shall be treated as applications for Redemption and provisions of the Cut-off time and the Applicable NAV mentioned in the SID as applicable to Redemption shall be applied to the 'switch-out' applications. In case of 'switch' transactions from one scheme to another the allocation shall be in line with redemption payouts.
Minimum amount for purchase/redemption/switches	**During NFO & Ongoing basis:**

	Minimum / Additional Amount for subscription / purchase: Rs. 1,000/- per application and in multiples of Re. 1/- thereafter. **For switch-ins (including additional switch-ins):** Rs. 1,000/- per application and in multiples of Re. 0.01/- thereafter. **Minimum Amount for redemption / repurchase / switch-outs:** Rs. 1,000/- or 0.001 Unit or account balance whichever is lower. Note - The provisions relating to Minimum Amount (including Additional Application Amount) for subscription / purchase will not be applicable for investments made in the name of Designated Employees of the AMC pursuant to para 6.10 of SEBI Master Circular dated June 27, 2024 on "Alignment of interest of Designated Employees of Asset Management Companies (AMCs) with the Unitholders of the Mutual Fund Schemes"
Accounts Statements	On acceptance of application for subscription, the AMC shall send an allotment confirmation specifying the number of units allotted by way of email and/or SMS to the Unit holder's registered e-mail address and / or mobile number within 5 business days from the date of receipt of valid application / transaction to the Unit holders. (whether units are held in demat mode or in account statement form). A Consolidated Account Statement (CAS) detailing all the transactions across all mutual funds (including transaction charges paid to the distributor) and holding at the end of the month shall be sent to the Unit holders in whose folio(s) transaction(s)* have taken place during the month by mail or email on or before 15th of the succeeding month. Further, half-yearly CAS shall be issued at the end of every six months (i.e. September/ March) on or before 21st day of succeeding month or as per the timelines specified by SEBI from time to time to all investors providing the prescribed details across all schemes of mutual funds. * the word 'transaction' shall include purchase, redemption, switch, IDCW payout, IDCW reinvestment, systematic investment plan, systematic withdrawal plan, systematic transfer plan and bonus transactions. The timelines for dispatch of CAS is for Unitholder(s) holding units in Account Statement (Physical) mode but having a Demat account and who have opted to receive CAS through Depositories are as follows: • For Permanent Account Numbers (PANs) which are common between Depositories & AMCs and in which transaction* has taken place, the depositories shall dispatch the CAS to the investors who have opted for delivery via electronic mode (e-CAS) within twelve (12) days from the month end and to investors who have opted for delivery via physical mode within fifteen (15) days from the month end or such other timeline as may be specified by the SEBI from time to time. • Further, in case there is no transaction* in any of the mutual fund folio and demat accounts then half yearly CAS with holding details will be dispatched by depositories to the investors who have opted for delivery via electronic mode (e-CAS) on or before the eighteenth (18th) day of April and October and to investors who have opted for delivery via physical mode on or before the twenty-first (21st) day of April and October or such other timeline as may be specified by the SEBI from time to time.

	*the word 'transaction' shall include transaction in demat accounts of the investor or in any of his mutual fund folios. For further details, refer SAI.
Dividend / IDCW	The Dividend / IDCW payments will be transferred to the Unit holders within 7 business days from the record date.
Redemption	Under normal circumstances, the AMC shall dispatch / transfer redemption or repurchase proceeds to unitholders within 3 (three) business days from the date of redemption or repurchase. However, in case of exceptional circumstances prescribed by AMFI vide it's letter no. AMFI/ 35P/ MEM-COR/ 74 / 2022-23 dated January 16, 2023, in consultation with SEBI, redemption or repurchase proceeds shall be transferred / dispatched to Unitholders within the time frame prescribed for such exceptional circumstances.
Bank Mandate	In order to protect the interest of Unit holders from fraudulent encashment of cheques, the current SEBI (MF) Regulations, has made it mandatory for investors to mention in their application / redemption request, their bank name and account number. The normal processing time may not be applicable in situations where such details are not provided by Investors / Unit holders. The AMC will not be responsible for any loss arising out of fraudulent encashment of cheques and / or any delay / loss in transit. The AMC offers its investors a facility to register multiple bank accounts in a folio. Individuals and HUFs investors can register upto five bank accounts at the folio level and non-individual investors can register upto ten bank accounts at the folio level. Irrespective of the source of payment for subscription, all redemption proceeds will be credited only in the verified bank account of the minor. Please refer to the SAI for more details.
Delay in payment of redemption / repurchase proceeds/dividend	In case the redemption or repurchase proceeds are not transferred within 3 Business Days from the date of redemption under normal circumstances, the AMC shall pay interest @ 15% p.a. for the period of delay along with redemption or repurchase proceeds. However, in case of exceptional circumstances prescribed by AMFI vide it's letter no. AMFI/ 35P/ MEM-COR/ 74 / 2022-23 dated January 16, 2023, in consultation with SEBI, interest will be payable if the redemption or repurchase proceeds are not transferred within the applicable time frame prescribed for such exceptional circumstances. The IDCW payments will be transferred to the Unit holders within 7 business days from the record date. In case the AMC fails to transfer the IDCW within the above stipulated time it shall be liable to pay interest to the Unit holders at 15% p.a. or such other rate as may be prescribed by SEBI from time to time. Further, the AMC will not be liable to pay any interest or compensation or any amount otherwise, in case the AMC / Trustee is required to obtain from the investor / Unit holders verification of identity or such other details relating to subscription for units under any applicable law or as may be requested by a regulatory body or any government authority, which may result in delay in processing the application.
Unclaimed Redemption and Income Distribution cum Capital Withdrawal Amount	The list of name(s) and addresses of investors of the Scheme in whose folios there would be unclaimed redemption/dividend amounts would be made available on our website (www.invescomutualfund.com). An investor can obtain details after providing his proper credentials (like

	PAN, date of birth, etc.) along with other security controls put in place by the AMC. Further, the process for claiming unclaimed redemption and dividend amounts and necessary forms/documents required for the same is also made available on our website. Further, pursuant to para 14.3 of SEBI Master Circular dated June 27, 2024 on treatment of unclaimed redemption and dividend amounts, redemption/dividend amounts remaining unclaimed based on expiry of payment instruments will be identified on a monthly basis and amounts of unclaimed redemption/dividend would be deployed in the respective Unclaimed Amount Plan(s) as follows: • Invesco India Liquid Fund - Unclaimed Redemption Plan - Below 3 Years • Invesco India Liquid Fund - Unclaimed Dividend Plan - Below 3 Years • Invesco India Liquid Fund - Unclaimed Redemption Plan - Above 3 Years • Invesco India Liquid Fund - Unclaimed Dividend Plan - Above 3 Years Exit load will not be charged in the above-mentioned plans and TER (Total Expense Ratio) of above plans will be capped as per the TER of direct plan of Invesco India Liquid Fund or at 50 bps, whichever is lower. Unclaimed Amount Plan(s) were launched for the limited purpose of deployment of unclaimed redemption and dividend amounts of the investors and will not be available for regular investments by investors or switches from existing plans/ schemes of the Fund. Investors who claim the unclaimed amount during a period of three years from the due date will be paid initial unclaimed amount along-with the income earned on its deployment. Investors who claim these amounts after 3 years, will be paid initial unclaimed amount along-with the income earned on its deployment till the end of third year. After the third year, the income earned on such unclaimed amounts shall be used for the purpose of investor education. **For details of characteristics of above Unclaimed Amount Plan(s), investors are requested to refer the Statement of Additional Information available on our website www.invescomutualfund.com.**
Disclosure w.r.t investment by minors	In case of investments by Minor, the minor shall be the sole holder in the account. There shall not be any joint holder with the minor, either as the first holder or as joint holder. The Guardian of the minor should be a natural guardian (i.e. father or mother) or a court appointed legal guardian. The Guardian shall submit the date of birth of the minor alongwith the supporting documents which are mandatory at the time of opening an account. Payment for investment by any mode shall be accepted from the bank account of the minor, parent or legal guardian of the minor or from a joint account of the minor with parent or legal guardian in accordance with the requirements of Para 17.6.1.a of SEBI Circular dated June 27, 2024. In accordance with Para 17.6.1.aa. of SEBI Master Circular dated June 27, 2024, irrespective of the source of payment for subscription, all redemption proceeds shall be credited only in the verified bank account of the minor, i.e. the account the minor may hold with the parent/ legal guardian after completing all KYC formalities. Standing instructions like SIP, SWP, STP, IDCW Transfer Plan, etc. in respect of a minor's folio shall be registered / executed only till prior to the date of the minor

	attaining majority, even if such standing instructions in the mandate form might be for a period beyond that date. Minor Unit holder on becoming major shall submit application form along with prescribed documents to AMC/Registrar to change the status from Minor to Major. On the day the minor attains the age of majority, the folio of minor shall be frozen for operation by the guardian and any transactions (financial/ non-financial including fresh Systematic Investment Plan (SIP), Systematic Transfer Plan (STP), Systematic Withdrawal Plan (SWP) registration after the date of minor attaining majority) will not be permitted until the documents to change the status are received by the AMC/RTA. For list of documents and procedure for change in status from minor to major, please refer SAI or website of the Fund i.e. www.invescomutualfund.com. The AMC/RTA will execute standing instructions like SIP, STP, SWP etc. in a folio of minor only upto the date of minor attaining majority though the instruction may be for the period beyond that date.
Any other disclosure in terms of Consolidated Checklist on Standard Observations	There is no minimum balance requirement.

III. OTHER DETAILS

A. Overview of Underlying Funds

1. Invesco India Arbitrage Fund

Underlying Fund	Invesco India Arbitrage Fund
Benchmark	Nifty 50 Arbitrage
Investment Objective	To generate income through arbitrage opportunities emerging out of difference in pricing between the cash market and the derivatives market and through deployment of surplus cash in fixed income instruments. There is no assurance that the investment objective of the Scheme will be achieved.
Investment Strategy	The Scheme will be actively managed. The Fund Manager would identify arbitrage opportunities and execute the deals simultaneously in both the markets. In terms of the SEBI guidelines, the Scheme shall not short sell in the cash market at all times. The debt component of the Scheme would be invested in debt securities and money market instruments. The duration of the debt portfolio would primarily be managed with a view to generate income with minimum interest rate risk. Some of the arbitrage strategies that may be adopted by the fund manager from time to time include: Cash-Futures Arbitrage: Arbitrage captures the spread, between the price of a stock in the spot market and in the futures market on a market neutral basis. If the price of a stock in the futures market is higher than in the spot market, after adjusting for taxes and other costs the Scheme may buy the stock in the spot market and sell the same stock in equal quantity in the futures market simultaneously. This enables to the fund to earn the cost of carry between the stock and the futures of the stock. If the futures are quoting at a discount to the price in the cash market before the expiry the trade may be reversed by buying the futures and selling the shares in the cash market which, will enhance the profit potential to the extent of discount between future as compared to cash market. Normally the price between cash and future segment tend to converge on the expiry day. The cash and future trade would be reversed on the expiry day to book the locked arbitrage profit. Rolling over of the futures transaction Rolling over of the futures transaction means: 1) Unwinding the short position in the futures and simultaneously selling futures of a subsequent month; and 2) Holding onto the spot position. There could also be instances of unwinding both the spot and the futures position before the expiry of the current month future if it proves advantageous or to meet redemption. Dividend Arbitrage: Usually during the period prior to dividend declaration, the stock futures/options market can provide a profitable opportunity. Generally, the stock price declines by the dividend amount when the stock goes ex-dividend. Buy-back arbitrage: When the company announces the buy-back of its own shares, there could be opportunities due to the price differential in buy-back price and traded price. Nifty Spot - Nifty Futures: The pricing of Nifty Futures is derived from the Nifty. When the two go out of sync, there arises opportunities. The cost of carry binds the futures price to the price of the underlying asset. For instance, the price of the Nifty futures at any given point in time should typically be more than the level of Nifty at that point of time. Cash and carry trades at times provide higher return than the prevailing interest rates. There is an opportunity to exploit by buying the index futures and selling the portfolio comprising of index stocks. The cash received upon the sale is reinvested at the risk-free rate of return till the expiration of the futures contract. The arbitrage profits come in at the expiration of the futures contract when the position is unwound by buying back the index stocks, or until expiry if the rates converge. The same strategy can be replicated with stock futures also.

<table>
<tr><td></td><td>Buy Option: The options component would be actively managed in an attempt to take advantage of the volatility in the markets to enhance returns. The risk of investing in options is that the views of the portfolio manager may not materialize, and the entire option premium paid could be lost. The scheme would also look at investment in the equities market including subscribing to IPOs. The provision for trading in derivatives is an enabling provision and it is not binding on the Scheme to undertake trading on a day-to-day basis. There are various possible combinations of strategies which may be adopted in a specific situation. The Fund Manager may apply such other arbitrage strategies as may be available/permissible under regulations from time to time.</td></tr>
<tr><td>TER*</td><td>Regular - 1.06%
Direct - 0.39%</td></tr>
<tr><td>AUM (INR in crores)*</td><td>18,071.39</td></tr>
<tr><td>Year wise Performance</td><td>
<table>
<tr><th>Calendar Year</th><th>Invesco India Arbitrage Fund - Dir - Growth</th><th>Nifty 50 Arbitrage Index</th><th>CRISIL 1 Yr T Bill Index</th></tr>
<tr><td>2024</td><td>8.25%</td><td>7.46%</td><td>7.43%</td></tr>
<tr><td>2023</td><td>8.10%</td><td>7.98%</td><td>6.93%</td></tr>
<tr><td>2022</td><td>3.87%</td><td>4.29%</td><td>4.12%</td></tr>
<tr><td>2021</td><td>4.15%</td><td>4.16%</td><td>3.48%</td></tr>
<tr><td>2020</td><td>5.01%</td><td>2.38%</td><td>5.88%</td></tr>
</table>
</td></tr>
<tr><td>Top 10 holding</td><td>https://invescomutualfund.com/literature-and-form?tab=Factsheets</td></tr>
</table>

*Data as on May 31, 2025

2. Invesco India Liquid Fund

<table>
<tr><td>Underlying Fund</td><td>Invesco India Liquid Fund</td></tr>
<tr><td>Benchmark</td><td>NIFTY Liquid Index A-I</td></tr>
<tr><td>Investment Objective</td><td>To generate income commensurate with low risk and high liquidity, through a portfolio of debt and Money Market Instruments. There is no assurance that the investment objective of the Scheme will be achieved.</td></tr>
<tr><td>Investment Strategy</td><td>The Scheme will be actively managed. The objective is to allocate the assets of the Scheme between various money market and fixed income securities to provide liquidity and achieve optimal returns with the available funds. The actual percentage of investment in various money market and other fixed income instruments will be decided after taking into consideration the economic environment including interest rates and inflation, the performance of the corporate sector and general liquidity and other considerations in the economy and the markets. The investment team of the AMC will carry out rigorous in-depth credit evaluation of the money market and debt instruments proposed to be invested in. The credit evaluation includes a study of the operating environment of the issuer, the past track record as well as the future prospects of the issuer and the short term / long-term financial health of the issuer.</td></tr>
<tr><td>TER*</td><td>Regular - 0.22%
Direct - 0.15%</td></tr>
<tr><td>AUM (INR in crores)*</td><td>14,736.74</td></tr>
<tr><td>Year wise Performance</td><td>
<table>
<tr><th>Calendar Year</th><th>Invesco India Liquid Fund - Dir - Growth</th><th>NIFTY Liquid Index AI</th><th>CRISIL 1 Yr T Bill Index</th></tr>
<tr><td>2024</td><td>7.42%</td><td>7.37%</td><td>7.43%</td></tr>
<tr><td>2023</td><td>7.06%</td><td>7.18%</td><td>6.96%</td></tr>
<tr><td>2022</td><td>4.90%</td><td>4.93%</td><td>4.13%</td></tr>
<tr><td>2021</td><td>3.33%</td><td>3.35%</td><td>3.48%</td></tr>
<tr><td>2020</td><td>4.34%</td><td>4.08%</td><td>5.88%</td></tr>
</table>
</td></tr>
</table>

Top 10 holding	https://invescomutualfund.com/literature-and-form?tab=Factsheets

*Data as on May 31, 2025

3. Invesco India Overnight Fund

<table>
<tr><td>Underlying Fund</td><td>Invesco India Overnight Fund</td></tr>
<tr><td>Benchmark</td><td>NIFTY 1D Rate Index</td></tr>
<tr><td>Investment Objective</td><td>To generate income commensurate with low risk and high liquidity by investing in overnight securities having residual maturity of 1 business day. There is no assurance that the investment objective of the Scheme will be achieved.</td></tr>
<tr><td>Investment Strategy</td><td>The Scheme will be actively managed. The fund will invest upto 100% of the net assets of the scheme in debt and money market instruments with residual maturity upto 1 business day with an aim to generate income in line with overnight rates. Investments will be predominantly made in Tri-Party Repo (TREPS), CPs, CDs, repo, reverse repos etc. having residual maturity of 1 day.</td></tr>
<tr><td>TER*</td><td>Regular - 0.12%
Direct – 0.06%</td></tr>
<tr><td>AUM (INR in crores)*</td><td>322.61</td></tr>
<tr><td>Year wise Performance</td><td>
<table>
<tr><th>Calendar Year</th><th>Invesco India Overnight Fund - Dir - Growth</th><th>NIFTY 1D Rate Index</th><th>CRISIL 1 Yr T Bill Index</th></tr>
<tr><td>2024</td><td>6.71%</td><td>6.73%</td><td>7.42%</td></tr>
<tr><td>2023</td><td>6.69%</td><td>6.76%</td><td>6.96%</td></tr>
<tr><td>2022</td><td>4.69%</td><td>4.78%</td><td>4.13%</td></tr>
<tr><td>2021</td><td>3.18%</td><td>3.28%</td><td>3.49%</td></tr>
<tr><td>Inception Date - 2020</td><td>3.13%</td><td>3.40%</td><td>5.88%</td></tr>
</table>
</td></tr>
<tr><td>Top 10 holding</td><td>https://invescomutualfund.com/literature-and-form?tab=Factsheets</td></tr>
</table>

*Data as on May 31, 2025

4. Invesco India Credit Risk Fund

Underlying Fund	Invesco India Credit Risk Fund
Benchmark	Nifty Credit Risk Bond Index B-II
Investment Objective	To generate accrual income and capital appreciation by investing in debt securities of varying maturities across the credit spectrum. There is no assurance that the investment objective of the Scheme will be achieved.
Investment Strategy	The Scheme will be actively managed. The Scheme endeavors to generate steady returns while managing credit risk by investing in corporate debt securities of varying maturities across the credit spectrum. The Scheme will seek opportunities across the credit curve and will endeavor to benefit from superior levels of yield by taking on marginally higher credit risk. The Fund Manager will follow an active investment strategy and will take defensive / aggressive positions depending upon the opportunities available in the market at various points in time. The investment team of the AMC will pick credits from the approved list of credits based on credit assessment following a rigorous and in-depth credit evaluation of debt and money market instruments. The credit evaluation monitors the credit worthiness of an issuer and assesses the credit exposure limit.

	The fund will essentially follow a bottom-up approach while taking into consideration a study of the operating environment of the issuer, past track record and the future prospects of the issuer as well as the short and long term financial health of the issuer.
TER*	Regular - 1.45% Direct - 0.28%
AUM (INR in crores)*	149.83
Year wise Performance	

Calendar Year	Invesco India Credit Risk Fund - Dir - Growth	NIFTY Credit Risk Bond Index B-II	CRISIL 10 Yr Gilt Index
2024	8.39%	7.82%	9.51%
2023	11.02%	8.48%	7.84%
2022	3.49%	6.24%	0.44%
2021	4.00%	7.05%	1.35%
2020	9.29%	10.30%	9.22%

Top 10 holding	https://invescomutualfund.com/literature-and-form?tab=Factsheets

*Data as on May 31, 2025

5. Invesco India Low Duration Fund

Underlying Fund	Invesco India Low Duration Fund
Benchmark	NIFTY Low Duration Debt Index A-I
Investment Objective	To generate income by investing in debt and Money Market Instruments. There is no assurance that the investment objective of the Scheme will be achieved.
Investment Strategy	The Scheme will be actively managed. The objective is to allocate the assets of the Scheme between various money market and fixed income securities to provide liquidity and achieve optimal returns with the available funds. The actual percentage of investment in various money market and other fixed income instruments will be decided after taking into consideration the economic environment including interest rates and inflation, the performance of the corporate sector and general liquidity and other considerations in the economy and the markets. The investment team will carry out rigorous in-depth credit evaluation of the debt and money market instruments proposed to be invested in. The credit evaluation includes a study of the operating environment of the issuer, past track record as well as the future prospects of the issuer and the short term / long-term financial health of the issuer.
TER*	Regular - 0.60% Direct - 0.32%
AUM (INR in crores)*	1,672.64
Year wise Performance	

Calendar Year	Invesco India Low Duration Fund - Dir - Growth	NIFTY Low Duration Debt Index A1	CRISIL 1 Yr T Bill Index
2024	7.88%	7.59%	7.43%
2023	7.21%	7.32%	6.95%
2022	4.35%	4.12%	4.12%
2021	3.82%	3.42%	3.49%
2020	7.40%	6.32%	5.88%

Top 10 holding	https://invescomutualfund.com/literature-and-form?tab=Factsheets

*Data as on May 31, 2025

6. Invesco India Short Duration Fund

<table>
<tr><td>Underlying Fund</td><td>Invesco India Short Duration Fund</td></tr>
<tr><td>Benchmark</td><td>NIFTY Short Duration Debt Index A-II</td></tr>
<tr><td>Investment Objective</td><td>To generate steady returns with a moderate risk for investors by investing in a portfolio of short term debt and Money Market Instruments. There is no assurance that the investment objective of the Scheme will be achieved.</td></tr>
<tr><td>Investment Strategy</td><td>The Scheme will be actively managed. The fund seeks to generate income by investing in debt and money market instruments. The investments will be made following a detailed assessment of the liquidity, rates and the state of the credit market. The fund will take exposure in the short to mid segment of the yield curve. The allocation will largely be in the corporate debt and money market segment of the curve and in the sovereign segment of the market. The fund will emphasis in maintaining the running interest income of the portfolio at the market levels while containing the interest rate risk. The fund will take credit exposures from the list approved by the proprietary credit assessment model (from time to time), which is a credit scoring model targeted to identify the credit strength of the borrower. The management team will also keep tab of the rate environment, particularly targeted at the shorter segment of the yield curve, and use various portfolio construction levers of instrument, spreads, security, liquidity, diversification, duration and credit quality to identify the appropriateness of any position in the portfolio.</td></tr>
<tr><td>TER*</td><td>Regular - 1.05%
Direct - 0.35%</td></tr>
<tr><td>AUM (INR in crores)*</td><td>1,051.23</td></tr>
<tr><td>Year wise Performance</td><td>
<table>
<tr><th>Calendar Year</th><th>Invesco India Short Duration Fund - Dir - Growth</th><th>NIFTY Short Duration Debt Index AI</th><th>CRISIL 10 Yr Gilt Index</th></tr>
<tr><td>2024</td><td>8.13%</td><td>7.65%</td><td>9.51%</td></tr>
<tr><td>2023</td><td>7.15%</td><td>7.19%</td><td>7.84%</td></tr>
<tr><td>2022</td><td>3.44%</td><td>3.46%</td><td>0.44%</td></tr>
<tr><td>2021</td><td>3.45%</td><td>3.53%</td><td>1.35%</td></tr>
<tr><td>2020</td><td>10.43%</td><td>9.45%</td><td>8.23%</td></tr>
</table>
</td></tr>
<tr><td>Top 10 holding</td><td>https://invescomutualfund.com/literature-and-form?tab=Factsheets</td></tr>
</table>

*Data as on May 31, 2025

7. Invesco India Money Market Fund

Underlying Fund	Invesco India Money Market Fund
Benchmark	NIFTY Money Market Index A-I
Investment Objective	To generate superior risk-adjusted returns by investing in Money Market Instruments. There is no assurance that the investment objective of the Scheme will be achieved.
Investment Strategy	The Scheme will be actively managed. Portfolio construction is based on a desired level of credit exposure using top-down economic analysis and the assessment of corporate credit risk. The Scheme shall seek opportunities in the market driven by programme use of debt instruments by corporates across the credit spectrum. The Scheme focuses on enhancing portfolio returns by identifying optimum credit opportunities in the market i.e. by identifying instruments that offer superior risk-adjusted returns. The key element of this approach is to possess the ability to analyse and appropriately price-in the credit risk for short-term securities. The Scheme does not intend to take aggressive interest rate risk and would therefore primarily invest in short term securities. The Scheme will focus on enhancing the portfolio returns by identifying mis-priced credit opportunities in the market and selectively invest in them. The Scheme will invest only in instruments that are issued by corporates whose debt programme is rated as "investment grade" by a credit rating agency. These instruments may also be unrated in nature. The AMC will be guided,

<table>
<tr><td></td><td>but not limited by the ratings of the Rating Agencies such as CRISIL, CARE, ICRA and Fitch or any other rating agencies that may be registered with SEBI from time to time.

Investment views / decisions inter-alia will be based on the following parameters, which will be within the investment guidelines of the Scheme.

• Quality of the issuer
• Returns offered relative to alternative investment opportunities
• Tenure of the instrument
• Prevailing interest rate scenario
• Liquidity of the security
• Any other factors considered relevant in the opinion of the fund management team.</td></tr>
<tr><td>TER*</td><td>Regular - 0.48%
Direct - 0.22%</td></tr>
<tr><td>AUM (INR in crores)*</td><td>5,897.62</td></tr>
<tr><td>Year wise Performance</td><td>
<table>
<tr><th>Calendar Year</th><th>Invesco India Money Market Fund - Dir - Growth</th><th>NIFTY Money Market Index A1</th><th>CRISIL 1 Yr T Bill Index</th></tr>
<tr><td>2024</td><td>7.57%</td><td>7.56%</td><td>7.43%</td></tr>
<tr><td>2023</td><td>7.36%</td><td>7.28%</td><td>6.95%</td></tr>
<tr><td>2022</td><td>4.26%</td><td>4.69%</td><td>4.12%</td></tr>
<tr><td>2021</td><td>3.90%</td><td>3.36%</td><td>3.49%</td></tr>
<tr><td>2020</td><td>6.11%</td><td>4.78%</td><td>5.38%</td></tr>
</table>
</td></tr>
<tr><td>Top 10 holding</td><td>https://invescomutualfund.com/literature-and-form?tab=Factsheet</td></tr>
</table>

*Data as on May 31, 2025

8. Invesco India Ultra Short Duration Fund

Underlying Fund	Invesco India Ultra Short Duration Fund
Benchmark	Nifty Ultra Short Duration Debt Index A-I
Investment Objective	To primarily generate accrual income by investing in a portfolio of short term Money Market and Debt Instruments. There is no assurance that the investment objective of the Scheme will be achieved.
Investment Strategy	The Scheme will be actively managed. The Scheme aims to identify securities that offer superior levels of yield while maintaining a short tenor maturity profile. Investment views / decisions will be taken on the basis of the following parameters: 1. Prevailing interest rate scenario; 2. Quality of the security / instrument (including the financial health of the issuer); 3. Maturity profile of the instrument; 4. Liquidity of the security; 5. Growth prospects of the company / industry; 6. Any other factors in the opinion of the fund management team. With the aim of controlling risks, rigorous and in-depth credit evaluation of the securities proposed to be invested in will be carried out by the fund management team of the AMC. The credit evaluation includes a study of the operating environment of the company, past track record as well as the future prospects of the issuer and short as well as the long term financial health of the issuer.
TER*	Regular - 0.74% Direct - 0.24%
AUM (INR in crores)*	1,226.70

<table>
<tr><td>Year wise Performance</td><td>
<table>
<tr><th>Calendar Year</th><th>Invesco India Ultra Short Duration Fund - Dir - Growth</th><th>NIFTY Ultra Short Duration Debt Index A I</th><th>CRISIL 1 Yr T Bill Index</th></tr>
<tr><td>2024</td><td>7.72%</td><td>7.85%</td><td>7.43%</td></tr>
<tr><td>2023</td><td>7.33%</td><td>7.41%</td><td>6.95%</td></tr>
<tr><td>2022</td><td>4.79%</td><td>4.36%</td><td>4.12%</td></tr>
<tr><td>2021</td><td>3.70%</td><td>3.62%</td><td>3.49%</td></tr>
<tr><td>2020</td><td>5.76%</td><td>5.44%</td><td>5.88%</td></tr>
</table>
</td></tr>
<tr><td>Top 10 holding</td><td>https://invescomutualfund.com/literature-and-form?tab=Factsheets</td></tr>
</table>

*Data as on May 31, 2025

9. Invesco India Medium Duration Fund

<table>
<tr><td>Underlying Fund</td><td>Invesco India Medium Duration Fund</td></tr>
<tr><td>Benchmark</td><td>Nifty Medium Duration Debt Index A-III</td></tr>
<tr><td>Investment Objective</td><td>To generate income by investing in a portfolio of Debt and Money Market Instruments such that the Macaulay duration of the portfolio is between 3 years and 4 years. There is no assurance that the investment objective of the Scheme will be achieved.</td></tr>
<tr><td>Investment Strategy</td><td>The Scheme will be actively managed. The Scheme will invest in a portfolio of debt and money market instruments with an aim to generate income from active credit spread management, while maintaining portfolio Macaulay duration between 3-4 years under normal circumstances. The Scheme will identify mispriced assets in the market to generate additional returns. At all times, the Scheme will target securities which can offer optimal level of yields/returns, while giving due emphasis to its risk-reward characteristics. The investments will be made following a detailed assessment of the liquidity, rates and the state of the credit market. The allocation will largely be in the corporate debt and money market segment of the curve and in the sovereign segment of the market. The Scheme will take controlled and selective exposure to high credit quality investments from the list approved by the proprietary credit assessment model (from time to time), which is a credit scoring model targeted to identify the credit strength of the borrower. The management team will also keep tab of the rate environment, liquidity, macroeconomic parameters and use various portfolio construction levers of instrument, spreads, security, liquidity, diversification, duration and credit quality to identify the appropriateness of any position in the portfolio.</td></tr>
<tr><td>TER*</td><td>Regular - 1.13%
Direct - 0.40%</td></tr>
<tr><td>AUM (INR in crores)*</td><td>168.87</td></tr>
<tr><td>Year wise Performance</td><td>
<table>
<tr><th>Calendar Year</th><th>Invesco India Medium Duration Fund - Dir - Growth</th><th>NIFTY Medium Duration Debt Index A III</th><th>CRISIL 10 Yr Gilt Index</th></tr>
<tr><td>2024</td><td>8.48%</td><td>8.25%</td><td>9.51%</td></tr>
<tr><td>2023</td><td>7.17%</td><td>6.55%</td><td>7.84%</td></tr>
<tr><td>2022</td><td>2.62%</td><td>2.00%</td><td>0.44%</td></tr>
<tr><td>Inception Date - 2021</td><td>2.37%</td><td>2.31%</td><td>0.70%</td></tr>
</table>
</td></tr>
<tr><td>Top 10 holding</td><td>https://invescomutualfund.com/literature-and-form?tab=Factsheets</td></tr>
</table>

*Data as on May 31, 2025

10. Invesco India Gilt Fund

<table>
<tr><td>Underlying Fund</td><td>Invesco India Gilt Fund</td></tr>
<tr><td>Benchmark</td><td>NIFTY All Duration G-Sec Index</td></tr>
<tr><td>Investment Objective</td><td>To generate returns by investing predominantly in a portfolio of securities issued and guaranteed by Central and State Government across maturities. There is no assurance that the investment objective of the Scheme will be achieved.</td></tr>
<tr><td>Investment Strategy</td><td>The Scheme will be actively managed. Primary goal of the Fund Manager is to seek to generate returns commensurate with minimal credit risk by investing in a portfolio comprising of securities issued and guaranteed by Central and State Government. The achievement of this goal depends mainly on the following factors:
• The magnitude of Government borrowing in a given fiscal year;
• The level of liquidity in the banking system;
• Economic growth; and
• The general outlook for interest rates.
The Scheme may utilize derivatives as permitted by regulations in order to achieve its objective</td></tr>
<tr><td>TER*</td><td>Regular - 1.25%
Direct - 0.46%</td></tr>
<tr><td>AUM (INR in crores)*</td><td>856.30</td></tr>
<tr><td>Year wise Performance</td><td>
<table>
<tr><th>Calendar Year</th><th>Invesco India Gilt Fund - Dir - Growth</th><th>NIFTY All Duration G-Sec Index</th><th>CRISIL 10 Yr Gilt Index</th></tr>
<tr><td>2024</td><td>10.69%</td><td>10.30%</td><td>9.51%</td></tr>
<tr><td>2023</td><td>7.42%</td><td>8.07%</td><td>7.84%</td></tr>
<tr><td>2022</td><td>3.15%</td><td>2.39%</td><td>0.44%</td></tr>
<tr><td>2021</td><td>1.45%</td><td>2.68%</td><td>1.35%</td></tr>
<tr><td>2020</td><td>9.13%</td><td>11.80%</td><td>9.23%</td></tr>
</table>
</td></tr>
<tr><td>Top 10 holding</td><td>https://invescomutualfund.com/literature-and-form?tab=Factsheet</td></tr>
</table>

*Data as on May 31, 2025

11. Invesco India Corporate Bond Fund

<table>
<tr><td>Underlying Fund</td><td>Invesco India Corporate Bond Fund</td></tr>
<tr><td>Benchmark</td><td>Nifty Corporate Bond Index A-II</td></tr>
<tr><td>Investment Objective</td><td>To generate regular and stable income by investing predominantly in bonds issued by corporates. The scheme will invest in bonds which are rated AA+/ AAA by credit rating agencies. There is no assurance that the investment objective of the Scheme will be achieved.</td></tr>
<tr><td>Investment Strategy</td><td>The Scheme will be actively managed. The Scheme aims to generate regular and steady income by investing in high quality corporate bonds. A minimum of 80% will be invested in corporate bonds which are rated AA+/ AAA by rating agencies in India. In addition, the corporate bonds will also be evaluated through the rigorous internal credit appraisal process before they are included in the portfolio.</td></tr>
<tr><td>TER*</td><td>Regular - 0.68%
Direct - 0.28%</td></tr>
<tr><td>AUM (INR in crores)*</td><td>7,028.45</td></tr>
<tr><td>Year wise Performance</td><td>
<table>
<tr><th>Calendar Year</th><th>Invesco India Corporate Bond Fund - Dir - Growth</th><th>NIFTY Corporate Bond Index A II</th><th>CRISIL 10 Yr Gilt Index</th></tr>
<tr><td>2024</td><td>8.42%</td><td>7.53%</td><td>9.51%</td></tr>
</table>
</td></tr>
</table>

<table>
<tr><td></td><td><table>
<tr><td>2023</td><td>7.11%</td><td>7.05%</td><td>7.84%</td></tr>
<tr><td>2022</td><td>3.28%</td><td>3.29%</td><td>0.44%</td></tr>
<tr><td>2021</td><td>3.78%</td><td>3.64%</td><td>1.35%</td></tr>
<tr><td>2020</td><td>10.53%</td><td>10.57%</td><td>9.23%</td></tr>
</table></td></tr>
<tr><td>Top 10 holding</td><td>https://invescomutualfund.com/literature-and-form?tab=Factsheets</td></tr>
</table>

*Data as on May 31, 2025

12. Invesco India Banking and PSU Fund

<table>
<tr><td>Underlying Fund</td><td>Invesco India Banking and PSU Fund</td></tr>
<tr><td>Benchmark</td><td>Nifty Banking & PSU Debt Index A-II</td></tr>
<tr><td>Investment Objective</td><td>To generate returns by investing primarily in debt & Money Market Instruments issued by banks, Public Financial Institutions (PFIs), Public Sector Undertakings (PSUs) and Municipal Bonds. There is no assurance that the investment objective of the Scheme will be achieved.</td></tr>
<tr><td>Investment Strategy</td><td>The Scheme will be actively managed. The Scheme endeavors to generate optimal returns with low credit risk. Investment primarily in Debt and money market instruments issued by Banks, PFIs, PSUs and Municipal Bonds with the intention of maintaining high credit quality and liquidity. The investment team of the AMC will pick credits from the approved list of credits based on the credit assessment following a rigorous and in-depth credit evaluation of the debt and money market instruments. The credit evaluation monitors the credit worthiness of an issuer and assesses the credit exposure limit. The fund will essentially follow a bottom-up approach while taking into consideration the study of the operating environment of the issuer, past track record as well as the prospects of the issuer and also the short and long term financial health of the issuer. Financial institutions shall mean the list of public financial institutions as defined by RBI vide its master circular no. DBOD FID FIC No 4/01.02.00/2012-13 dated July 2, 2012 (as may be amended from time to time).</td></tr>
<tr><td>TER*</td><td>Regular - 0.63%
Direct - 0.23%</td></tr>
<tr><td>AUM (INR in crores)*</td><td>104.94</td></tr>
<tr><td>Year wise Performance</td><td><table>
<tr><th>Calendar Year</th><th>Invesco India Banking and PSU Fund - Dir - Growth</th><th>NIFTY Banking and PSU Debt Index A II</th><th>CRISIL 10 Yr Gilt Index</th></tr>
<tr><td>2024</td><td>8.42%</td><td>7.62%</td><td>9.51%</td></tr>
<tr><td>2023</td><td>6.93%</td><td>6.77%</td><td>7.84%</td></tr>
<tr><td>2022</td><td>1.13%</td><td>2.78%</td><td>0.44%</td></tr>
<tr><td>2021</td><td>3.86%</td><td>3.61%</td><td>1.35%</td></tr>
<tr><td>2020</td><td>9.96%</td><td>10.34%</td><td>9.23%</td></tr>
</table></td></tr>
<tr><td>Top 10 holding</td><td>https://invescomutualfund.com/literature-and-form?tab=Factsheets</td></tr>
</table>

*Data as on May 31, 2025

Note: The details of the underlying fund provided above is indicative and not an exhaustive list. The Scheme may also invest in the actively managed schemes of other mutual fund houses having similar objectives, strategy, asset allocation and other attributes.

B. Periodic Disclosures

<table>
<tr><td>Portfolio disclosures</td><td>The Mutual Fund / AMC shall disclose portfolio (along with ISIN) of the Scheme on the website of Mutual Fund (www.invescomutualfund.com) and on the website of AMFI (www.amfiindia.com) in a user-friendly and downloadable spreadsheet format as per the timelines given below:
<table>
<tr><th>Particulars</th><th>Timeline</th><th>Link to access the portfolio</th></tr>
<tr><td>Monthly Portfolio (as on the last day of the month)</td><td>within 10 days from the close of each month</td><td>AMC:
https://www.invescomutualfund.com/literature-and-form?tab=Complete
AMFI:
https://www.amfiindia.com/investor-corner/online-center/portfoliodisclosure</td></tr>
<tr><td>Half Yearly Portfolio (as on 31st March & 30th September)</td><td>Within 10 days of each half year</td><td>AMC:
https://www.invescomutualfund.com/literature-and-form?tab=HalfYearlyHoldings
AMFI:
https://www.amfiindia.com/investor-corner/online-center/portfoliodisclosure</td></tr>
</table>
For further details, kindly refer SAI.</td></tr>
<tr><td>Half yearly results</td><td>The soft copy of unaudited half yearly financial results of the Scheme as on March 31 and September 30, each year, will be hosted on the website of the Mutual Fund (www.invescomutualfund.com) and on AMFI website (www.amfiindia.com) within one month from the close of each half year (i.e. on 31st March and on 30th September). The link to access unaudited half yearly scheme financials is as follows:
<table>
<tr><td>AMC Website</td><td>https://www.invescomutualfund.com/about-us?tab=Financials</td></tr>
<tr><td>AMFI Website</td><td>https://www.amfiindia.com/research-information/other-data/accounts-data</td></tr>
</table>
For further details, kindly refer SAI.</td></tr>
<tr><td>Annual Report</td><td>The scheme wise annual report and / or abridged summary thereof shall be hosted on the website of the Mutual Fund (www.invescomutualfund.com) and on AMFI website (www.amfiindia.com) within 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).
The link to access Scheme Annual Report is as follows:
<table>
<tr><td>AMC Website</td><td>https://www.invescomutualfund.com/about-us?tab=Financials</td></tr>
<tr><td>AMFI Website</td><td>https://www.amfiindia.com/research-information/other-data/accounts-data</td></tr>
</table>
For further details, kindly refer SAI.</td></tr>
<tr><td>Disclosure of Risk-o-Meter</td><td>The Risk-o-meter shall have following six levels of risk:
1. Low Risk
2. Low to Moderate Risk
3. Moderate Risk
4. Moderately High Risk
5. High Risk and
6. Very High Risk

The 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. The AMC will evaluate the Risk-o-Meter on a monthly</td></tr>
</table>

	basis and shall disclose the same along with the portfolio disclosure within 10 days from the close of each month on our website www.invescomutualfund.com and on the website of AMFI (www.amfiindia.com). Further on an annual basis, the AMC shall disclose the risk level of schemes along with number of times the risk level has changed over the year on our website www.invescomutualfund.com and on the website of AMFI (www.amfiindia.com). Any change in the risk-o-meter will be communicated by way of Notice-cum-Addendum uploaded on website of the Mutual Fund (www.invescomutualfund.com) and by way of an email / SMS to the Unit holders of the Scheme.
Scheme Summary Document (Point 69 of Policy Related emails issued by SEBI Master Circular dated June 27, 2024)	The AMC has provided on its website a scheme summary document which contains details of all the Schemes viz. 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 (either JSON or XML). Scheme summary document shall be updated by the AMCs on a monthly basis i.e. by 15th of every month or within 5 working days from the date of change or modification in the scheme information.

C. Transparency / NAV Disclosure

The Direct Plan under the Scheme will have a separate NAV.

The AMC will calculate and disclose the first NAV of the Scheme within 5 (five) Business Days from the date of allotment. Subsequently, the AMC will calculate the NAVs of the Scheme on daily basis and prominently disclose the NAVs of the Scheme under a separate head on the website of the Fund (www.invescomutualfund.com) and on the website of AMFI (www.amfiindia.com) on or before 10.00 a.m. on the next Business Day. If the NAVs are not available before the 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.

Further the Mutual Fund / AMC shall extend facility of sending latest available NAVs of the Scheme to the Unit holders through SMS upon receiving a specific request in this regard. Also, information regarding NAVs can be obtained by the Unit holders / Investors by calling or visiting the nearest ISC.

D. Transaction Charges and Stamp Duty

Transaction Charges: The AMC has discontinued the payment of transaction charges to distributors effective March 22, 2024. Accordingly, no transaction charges will be deducted from the subscription amount (lumpsum or Systematic Investment Plan) and the full amount of subscription (after deduction of statutory charges, if any) will be invested in the scheme.

Stamp Duty: A stamp duty @ 0.005% of the Transaction Value will be levied on applicable mutual fund transactions i.e. purchases (including switch-in, IDCW reinvestment etc.). The stamp duty will be arrived at using inclusive method of calculation. For applying stamp duty, Transaction Value will be calculated after deducting transaction charges and such other charges as may be applicable from time to time.

Please refer SAI for further details.

E. Associate Transactions

Please refer to Statement of Additional Information (SAI)

F. Taxation

For details on taxation please refer to the clause on Taxation in the SAI apart from the following:

A. In case scheme categorization is Debt Oriented (Specified Mutual Fund - SMF)[2] including Debt FoFs[3] – *for units acquired on or after 1 April 2023*

Income	Tax rates in hands of *		
	Resident / Non resident (other than FPI)	Foreign Portfolio Investors ("FPI")	Mutual Fund (as investor)
Dividend (Refer note 2 below)	Applicable slab rate / flat rate	20%	NIL
Long Term Capital Gain (Refer note 5 below)	Not Applicable		
Short Term Capital Gain	Applicable slab rate/ flat rate	30%	NIL

B. In case the scheme categorization is neither Equity-oriented[4] nor SMF

Note: This category also includes:
- Hybrid Mutual Fund (Investment of more than 35% and less than 65% in Indian Equities - by nature, these are outside "SMF" class)
- Funds with equity less than or equal to 35% and debt less than 65% (these are moving out of SMF category effective 1 April 2025) such as Gold, Silver, etc. for redemptions on or after 1 April 2025

Income	Taxability in hands of *		
	Resident Non resident (other than FPI)	Foreign Portfolio Investors ("FPI")	Mutual Fund (as investor)
Dividend (Refer note 2 below)	Applicable slab rate/ flat rate	20%	NIL
Long Term Capital Gain (holding period more than 24 months)	12.5% (no indexation)	12.5%[5] (no indexation)	NIL
Short Term Capital Gain	Applicable slab rate/ flat rate	30%	NIL

* Tax rates plus applicable surcharge and Health & Education cess

Notes:

1. Invesco Mutual Fund is a Mutual Fund registered with Securities and Exchange Board of India (SEBI) and hence the entire income of the Mutual Fund will be exempt from income tax in accordance with the provisions of Section 10 (23D) of the Act.
2. Income distribution in the form of dividend, if any, made by the Mutual Fund, is taxable in the hands of the unit holder. Generally, the rate of tax will be as per the applicable slab rate/ flat rate for resident/ non resident and at 20% for FPIs. The tax liability in the hands of the investor would be further increased by applicable surcharge (not exceeding 15%) and Health and Education cess @4%.

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[2] Specified Mutual Fund as per the Act, means a mutual fund acquired after 1 April 2023, where, up to 1 April 2025, not more than 35% of its total proceeds are invested in equity shares of domestic companies; or where, on or after 1 April 2025, more than 65% of its total proceeds are invested in debt and money market instruments. The percentage of equity shareholding / investment in debt and money market instruments shall be computed with reference to the annual average of the daily closing figures.

[3] Debt FoFs is defined to mean a fund which invests 65% or more of their total proceeds in a Specified Mutual Fund as defined above. Such FoFs are also classified as Specified Mutual Funds.

[4] Equity oriented fund is defined to mean:

- fund which invests minimum 65% in listed equity shares of Indian companies based on annual average of monthly average of opening and closing figures; or
- fund which invests minimum 90% of its total proceeds in another fund listed in recognized stock exchange and such other fund also invest 90% of its total proceeds in equity shares of domestic company listed on a recognized stock exchange.

[5] As amended by the Finance Act, 2025. Previously, for redemption prior to 1 April 2025, the rate was 10% (no indexation) in case of FPI.

In the specific case of investment made in units by non resident in foreign currency, income from such investment is taxable at the flat rate of 20%.

TDS
Such dividend would be subject to TDS @10% (subject to a threshold of INR 10,000 per annum) for resident investors and @20% for non-resident investors (without threshold).

3. Securities Transaction Tax (STT) is not payable by the Scheme, being not an equity oriented fund.

4. As per section 50AA of the Act, capital gains resulting from the transfer of units of a 'specified mutual fund" acquired on or after April 1, 2023, will be deemed short-term capital gains irrespective of holding period.

5. A non-resident investor (including FPI) eligible to claim treaty benefits, would be governed by the provisions of the Act to the extent that they are more beneficial. Please note that the non-resident claiming such treaty benefit is liable to obtain TRC from their resident's country authorities and required to furnish additional information in electronically file Form 10F on the Indian income-tax portal.

The information is provided for general information only. However, in view of the individual nature of the implications, each investor is advised to consult his or her own tax advisors / authorised dealers with respect to the specific amount of tax and other implications arising out of his or her participation in the schemes.

G. Rights of Unitholders

Please refer to Statement of Additional Information (SAI).

H. List of official points of acceptance

Please click on the link below for List of Official Points of acceptance / investor service centres:
https://www.invescomutualfund.com/literature-and-form?tab=Scheme

I. Penalties, Pending Litigation or Proceedings, Findings of Inspections or Investigations for which action may have been taken or is in the process of being taken by any Regulatory Authority

This section shall contain the details of penalties, pending litigation, etc. for the last 5 financial years and where the penalty was more than 5 lakhs by any regulatory authority is as follows:

1. All disclosures regarding penalties and action(s) taken against foreign Sponsor(s) may be limited to the jurisdiction of the country where the principal activities (in terms of income / revenue) of the Sponsor(s) are carried out or where the headquarters of the Sponsor(s) is situated. Further, only top 10 monetary penalties during the last three years shall be disclosed.
   Nil

2. In case of Indian Sponsor(s), details of all monetary penalties imposed and/ or action taken during the last three years or pending with any financial regulatory body or governmental authority, against Sponsor(s) and/ or the AMC and/ or the Board of Trustees /Trustee Company; for irregularities or for violations in the financial services sector, or for defaults with respect to share holders or debenture holders and depositors, or for economic offences, or for violation of securities law. Details of settlement, if any, arrived at with the aforesaid authorities during the last three years shall also be disclosed.
   Nil

3. Details of all enforcement actions taken by SEBI in the last three years and/ or pending with SEBI for the violation of SEBI Act, 1992 and Rules and Regulations framed there under including debarment and/ or suspension and/ or cancellation and/ or imposition of monetary penalty/adjudication/enquiry proceedings, if any, to which the Sponsor(s) and/ or the AMC and/ or the Board of Trustees /Trustee Company and/ or any of the directors and/ or key personnel (especially the fund managers) of the AMC and Trustee Company were/ are a party. The details of the violation shall also be disclosed.

A show cause notice was issued by the Securities and Exchange Board of India (SEBI) on August 9, 2023 and was duly responded on October 25, 2023. The Noticee preferred settlement of the matter under SEBI (Settlement Proceedings) Regulations, 2018, without admitting or denying the findings of facts and conclusions of law. The said matter was resolved and disposed of vide a settlement order dated April 24, 2024, bearing reference number 'SO/AA/MS/2024-25/7496', in accordance with the provisions of the SEBI (Settlement Proceedings) Regulations, 2018.

4. Any pending material civil or criminal litigation incidental to the business of the Mutual Fund to which the Sponsor(s) and/ or the AMC and/ or the Board of Trustees /Trustee Company and/ or any of the directors and/ or key personnel are a party should also be disclosed separately.

- A civil suit has been filed by an ex-employee of Invesco Asset Management (India) Limited ("**AMC**") before the High Court of Judicature of Bombay ("**Suit**"), contesting the termination of his employment by the AMC. The Suit is in the nature of employment litigation and will be defended by the AMC in the regular course.

- Client had invested with Invesco Mutual Fund in May 2022. However, the client passed away in June 2024. Deceased client's wife, who was the registered nominee in the folio, raised a transmission request which was completed. Deceased client's mother has filed a suit in the District Consumer Disputes Redressal Commission against the AMC.

5. Any deficiency in the systems and operations of the Sponsor(s) and/ or the AMC and/ or the Board of Trustees/Trustee Company which SEBI has specifically advised to be disclosed in the SID, or which has been notified by any other regulatory agency, shall be disclosed.
Nil

Please click on the link below to access the real time data on Penalties, Pending Litigations or proceeding etc.: https://www.invescomutualfund.com/literature-and-form?tab=Scheme

Notes:

1. Any amendments / replacement / re-enactment of SEBI (MF) Regulations subsequent to the date of the Scheme Information Document shall prevail over those specified in this Scheme Information Document.
2. The Scheme under this draft Scheme Information Document was approved by the Trustees at their Board meeting held on February 20, 2025.
3. The Trustees have certified that Invesco India Income Plus Arbitrage Active Fund of Fund approved by them is a new product offered by Invesco Mutual Fund and is not a minor modification to the existing scheme/fund product.
4. **Notwithstanding anything contained in this Scheme Information Document, the provisions of the SEBI (Mutual Funds) Regulations, 1996 and the guidelines there under shall be applicable.**

For and on behalf of the Board of Directors of
Invesco Asset Management (India) Pvt. Ltd.
(Investment Manager for Invesco Mutual Fund)

Sd/-
Saurabh Nanavati
Chief Executive Officer

Place: Mumbai
Dated: June 20, 2025

A. OFFICIAL POINTS OF ACCEPTANCE OF TRANSACTION

INVESCO ASSET MANAGEMENT (INDIA) PRIVATE LIMITED - For NFO & Ongoing basis

[illegible]

B. LIST OF INVESTOR SERVICE CENTRES OF KFIN TECHNOLOGIES LIMITED, REGISTRAR & TRANSFER AGENTS OF INVESCO MUTUAL FUND (ONGOING BASIS) THESE WILL BE IN ADDITION TO THE EXISTING OFFICIAL POINTS OF ACCEPTANCE OF INVESCO ASSET MANAGEMENT (INDIA) PRIVATE LIMITED

Registrar & Transfer Agent: KFin Technologies Limited

[illegible]

[illegible]

G. Please refer our website www.invescomutualfund.com or visit mfuindia.com for Point of Services ("POS") locations of MF Utilities India Private Limited ("MFU") or email at [illegible] which are Official Points of Acceptance (OPAs) for MFU & Ongoing transactions.

Invesco Asset Management (India) Private Limited
Corporate & Registered Office: 2101-A, A Wing
21st Floor, Marathon Futurex, N.M. Joshi Marg
Lower Parel, Mumbai – 400 013
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SMS 'Invest' to 56677

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