

Name of the Asset Management Company:
 ICICI Prudential Asset Management Company Limited
Name of the Mutual Fund: ICICI Prudential Mutual Fund

Name of the Trustee Company	ICICI Prudential Trust Limited (Corporate Identity Number: U74899DL1993PLC054134)
Address of the Trustee Company	12th Floor, Narain Manzil, 23, Barakhamba Road, New Delhi – 110 001.
Website	www.icicipruamc.com ; www.icicietf.com

KEY INFORMATION MEMORANDUM
ICICI Prudential Nifty Smallcap 250 ETF

(An open-ended Index Exchange Traded Fund tracking Nifty Smallcap 250 Index)

SCRIP CODES:

BSE: To be updated after listing of units of the Scheme	NSE: To be updated after listing of units of the Scheme
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This scheme is suitable for investors who are seeking*:

<ul style="list-style-type: none"> • Long term wealth creation • An Exchange Traded Fund that aims to provide returns that closely correspond to the returns provided by Nifty Smallcap 250 Index, subject to tracking error. 	<p>Scheme Riskometer#</p> <p>The risk of the scheme is very high</p>	<p>Benchmark Riskometer - (Nifty Smallcap 250 TRI)</p> <p>The risk of the Benchmark is very high</p>
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***Investors should consult their financial advisers if in doubt about whether the product is suitable for them.**

It may be noted that the scheme risk-o-meter specified above is based on the internal assessment of the scheme characteristics and may vary post NFO when the actual investments are made. The same shall be updated on ongoing basis in accordance with paragraph 6.16 of the Master Circular on Mutual Funds dated March 20, 2026 (the Master Circular).

Value of each unit will be approximately equal to 1/1000th of the value of the Nifty Smallcap 250 closing Index as on the date of allotment for applications received during the New Fund Offer ("NFO") period. Further, on an on-going basis for the applications directly received at the AMC, the transaction would be processed at the intra-day NAV based on the actual execution price of the underlying portfolio. The investors can transact in the units of the Scheme on the stock exchange at the prevailing price.

New Fund Offer Opens on: June 09, 2026
 New Fund Offer Closes on: June 16, 2026
 Scheme Reopens:

The Scheme will re-open for continuous Sale and Repurchase within 5 business days from the date of allotment.

In accordance with the Master circular, the AMC reserves the right to make any changes in the dates of the New Fund Offer (NFO) subject to the conditions that in case of pre-closure the NFO shall be open for a minimum of 3 working days and the extension, if any, shall not be for more than 15 calendar days or such period as allowed by SEBI. The AMC shall publish an addendum to this effect on the website of the AMC.

The units of the Scheme is proposed to be listed on BSE Limited and National Stock Exchange of India Limited.

SCHEME CODE: ICIC/O/O/EET/26/05/0202

Name of Mutual Fund	ICICI Prudential Mutual Fund
Name of Asset Management Company	ICICI Prudential Asset Management Company Limited (Corporate Identity Number: L9999DL1993PLC054135)
Address of the Asset Management Company	Registered Office: 12 th Floor, Narain Manzil, 23, Barakhamba Road, New Delhi – 110 001 Corporate Office: ICICI Prudential Mutual Fund Tower, Vakola, Santacruz East, Mumbai – 400055 Central Service Office: 2 nd Floor, Block B-2, Nirlon Knowledge Park, Western Express Highway, Goregaon (East), Mumbai - 400 063

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

The particulars of ICICI Prudential Nifty Smallcap 250 ETF (the Scheme) have been prepared in accordance with the Securities and Exchange Board of India (Mutual Funds) Regulations 2026, (herein after referred to as SEBI (Mutual Funds) Regulations/MF Regulations/Regulations) as amended till date, and 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 Key Information Memorandum.

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It is to be distinctly understood that the permission given by BSE Limited should not in any way be deemed or construed that the SID has been cleared or approved by BSE Limited nor does it certify the correctness or completeness of any of the contents of the SID. The investors are advised to refer to the SID for the full text of the Disclaimer clause of the BSE Limited"

Disclaimer of National Stock Exchange of India Limited:

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This Key Information Memorandum is dated May 29, 2026.

INVESTMENT OBJECTIVE:

The investment objective of the scheme is to provide returns before expenses that closely correspond to the total return of the underlying index subject to tracking errors.

However, there can be no assurance or guarantee that the investment objective of the Scheme would be achieved.

ASSET ALLOCATION PATTERN:

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

Instruments	Indicative allocations (% of total assets)	
	Minimum	Maximum
Equity and Equity related securities of companies constituting the underlying index (Nifty Smallcap 250 index)	95	100
Money Market instruments including TREPs*, Units of debt schemes#	0	5

*Or similar instruments as may be permitted by SEBI/RBI from time to time, subject to requisite approvals from SEBI/RBI, as applicable

Excluding subscription money in transit before deployment/payout

The cumulative gross exposure through Equity, Debt and Money Market instruments including TREPs, Units of Debt schemes / ETFs other permitted securities/assets and such other securities/assets as may be permitted by SEBI, if required, should not exceed 100% of the net assets of the scheme.

The Margin may be placed (for transactions such as placement of TREPs, Repo etc.) in the form of such relevant securities / instruments/cash as may be permitted/eligible to be placed as margin from the assets of the Scheme. The securities / instruments/cash so placed as margin shall be classified under the applicable category of assets for the purposes of asset allocation.

Exposure to various instruments will be as per the indicative table given below: (Below percentages shall be subject to applicable SEBI circulars):

Sr. no	Type of Instrument	Percentage of exposure	Circular references
1.	Equity Derivatives for non-hedging purpose – For rebalancing*	Upto 20% of the equity portfolio	Paragraph 8.5 and 13.15 of the Master Circular
2.	Stock Lending	Upto 20% of net assets and single intermediary (broker) limit upto 5% of net assets	Paragraph 13.6 of the Master Circular
3.	Units of REITs	Investment in units of Real Estate Investment Trusts (REITs) shall be undertaken in accordance with paragraph 13.13 of the SEBI Master Circular	Paragraph 13.13 of the Master Circular
4.	Securitized Debt	Nil	Not Applicable
5.	Overseas Securities	Nil	Not Applicable
6.	Units of InVITS	Nil	Not Applicable
7.	AT1 and Tier II Bonds	Nil	Not Applicable
8.	Structural Obligations and Credit Enhancements	Nil	Not Applicable
9.	Units of debt schemes	Upto 5 % of the total assets	Clause 3 of Sixth Schedule of SEBI Mutual Fund Regulations

*The Scheme may take an exposure to equity derivatives of constituents of the underlying index for short duration when securities of the index are

unavailable, insufficient or for rebalancing at the time of change in index or in case of corporate actions, as permitted subject to rebalancing within 7 calendar days (or as specified by SEBI from time to time). The exposure of the scheme in derivative instruments shall be up to 20% (for non-hedging) of the equity portfolio of the Scheme.

Cash or cash equivalents with residual maturity of less than 91 days may be treated as not creating any exposure. AMFI vide letter dated November 3, 2021 has clarified that Cash Equivalent shall consist of Government Securities, T-Bills and Repo on Government Securities.

Any transactions undertaken in the portfolio of the Scheme in order to meet the redemption and subscription obligations shall be done while ensuring that post such transactions replication of the portfolio with the index is maintained at all points of time.

Rebalancing due to short term defensive consideration:

- Any alteration in the investment pattern will be for a short term on defensive considerations as per clause 1.9.1.b(ii) of SEBI Master Circular; the intention being at all times to protect the interests of the Unit Holders and the Scheme shall rebalance the portfolio within 7 calendar days. It may be noted that no prior intimation/indication will be given to investors when the composition/asset allocation pattern under the Scheme undergoes changes within the permitted band as indicated above.

Portfolio due to passive breaches:

- In line with Clause 4.5.5 of the Master Circular in case of change in constituents of the index due to periodic review, the portfolio of Scheme shall be rebalanced within 7 calendar days. Further, any transactions undertaken in the portfolio of Index Schemes in order to meet the redemption and subscription obligations shall be done ensuring that post such transactions replication of the portfolio with the index is maintained at all points of time.

However, at all times the portfolio will adhere to the overall investment objectives of the Scheme. However, the same will be rectified at the earliest opportunity as may be available, but not later than 7 calendar days, to minimize the tracking error.

In the event of involuntary corporate action, the scheme shall dispose the security not forming part of the underlying index within 7 calendar days from the date of allotment/listing. Provided further and subject to the above, any change in the asset allocation affecting the investment profile of the Scheme shall be effected only in accordance with the provisions of Regulation 22 (9)(c) of the SEBI (Mutual Funds) Regulations, 2026.

Deployment of Funds collected in New Fund Offer (NFO) period

Pursuant to paragraph 7.24 of the Master Circular, the AMC shall deploy the funds garnered during the NFO within 30 business days from the date of allotment of units. If the AMC is unable to deploy the funds within the 30 business day period, a written explanation, including details of the efforts taken to deploy the funds, must be presented to the AMC's Investment Committee. The Investment Committee may extend the deployment timeline by up to 30 business days and will provide recommendations to ensure timely deployment in the future.

In case the funds are not deployed as per the asset allocation mentioned in the SID as per the aforesaid mandated plus extended timelines, AMC shall:

- not be permitted to receive fresh flows in the Scheme till the time the funds are deployed as per the asset allocation mentioned in the SID;
- not be permitted to levy exit load, if any, on the investors exiting the Scheme after 60 business days of not complying with the asset allocation of the scheme;
- inform all investors of the NFO, about the exit option without exit load, via email, SMS or other similar mode of communication;
- report deviation, if any, to Trustees at each of the above stages.

Apart from the above investment restrictions, the Scheme may follow certain internal norms vis-à-vis limiting exposure to scrips, sectors etc, within the above mentioned restrictions, and these are subject to review from time to time.

Negative list: The Scheme will not invest/ have exposure in the following:

Sr. No	Particulars
1.	Repos in corporate debt securities;
2.	Short selling of securities;
3.	Unrated instruments (except TREPS/ Government Securities/ T-Bills / Repo and Reverse Repo in Government Securities);
4.	Overseas Securities;
5.	Securitized debts;
6.	Credit enhancements and Structured obligations;
7.	Additional Tier I bonds and Tier II bonds;
8.	Units of InvITs;
9.	Credit default swap transactions
10.	Unlisted debt instrument;
11.	Bespoke or complex debt products; and
12.	Inter scheme transactions

INVESTMENT STRATEGY:

The AMC uses a “passive” or indexing approach to try and achieve Schemes’ investment objective.

The corpus of the Scheme will be invested predominantly in stocks constituting the underlying index in the same proportion as in the Index and endeavour will be to track the benchmark index. A very small portion (0-5% of the Net Assets) of the Scheme may be kept liquid to meet the liquidity and expense requirements.

The performance of the Scheme may not be commensurate with the performance of the underlying index on any given day or over any given period. Such variations are commonly referred to as the tracking error. The Scheme intends to maintain a low tracking error by closely aligning the portfolio in line with the index. The stocks comprising the underlying index are periodically reviewed by Index Service Provider. A particular stock may be dropped or new securities may be included as a constituent of the index. In such an event, the Scheme will endeavor to reallocate its portfolio but the available investment/ disinvestment opportunities may not permit precise mirroring of the underlying index immediately. The portfolio shall be rebalanced within 7 calendar days (or any other timeline as may be prescribed by SEBI) to ensure adherence to the asset allocation norms of the Scheme. Similarly, in the event of a constituent stock being demerged / merged / delisted from the exchange or due to a major corporate action in a constituent stock, the fund may have to reallocate the portfolio and seek to minimize the variation from the index. In such events, it may be more prudent for the fund to take exposure through derivatives of the index itself or its constituent stocks in order to minimize the long term tracking error.

Equities and equity related instruments:

The Scheme would invest in stocks comprising the underlying index and endeavor to track the benchmark index.

Fixed Income Securities:

The Scheme may also invest in units of debt schemes/ETFs, TREPs, Repo and Reverse Repo, cash & cash equivalents, in compliance with Regulations to meet liquidity requirements. The Scheme may also invest in liquid schemes of ICI Prudential Mutual Fund or other schemes which has objective to invest in debt and money market instruments. Money Market Instruments include commercial papers, commercial bills, treasury bills, and Government securities having an unexpired maturity up to one year, call or notice money, certificate of deposit, usance bills, TREPs and any other like instruments as specified by the Reserve Bank of India from time to time, subject to regulatory approvals.

Investment Process

The Scheme will track the Underlying Index and is a passively managed scheme. The investment Decisions will be determined as per the Underlying Index. In case of any change in the index due to corporate actions or change in the constituents of the Underlying Index (as communicated by the Index Service Provider), relevant investment decisions will be determined considering the composition of the Underlying Index.

The Investment decision of the Scheme will be carried out by the Fund Manager.

For details on the Derivative Strategies followed, kindly refer to SAI.

Risk Factors

Risks associated with investing in companies forming part of Nifty Smallcap 250 Index

The Scheme will primarily invest in equity and equity related securities of small-cap companies. Small cap stocks are more volatile & less liquid than large cap companies. Investors therefore should assume that liquidity risks are higher in this fund than in a normally diversified equity fund. Thus, relative to large cap stocks, investing in small cap stocks, involves potentially greater volatility and liquidity risks. The market position of small cap companies is relatively weaker compared to large cap companies in similar sectors, hence have greater sensitivity to changing economic conditions. This may result in the NAV of a scheme to be more volatile as compared to the NAV of a scheme with a more diversified portfolio.

Market Risk

The Scheme’s NAV will react to the stock market movements. The Investors could lose money over short periods due to fluctuation in the Scheme’s NAV in response to factors such as economic and political developments, changes in interest rates and perceived trends in stock prices and market movements, and over longer periods during market downturns.

Settlement Risk

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 as in certain cases, settlement periods may be extended significantly by unforeseen circumstances. Similarly, the inability to sell securities held in the Scheme portfolio may result, at times, in potential losses to the Scheme, and there can be a subsequent decline in the value of the securities held in the Scheme’s portfolio.

Passive Investments

The Scheme is a passively managed scheme and may be affected by a general decline in the Indian markets relating to its Underlying Index. The Scheme invests in the securities included in its Underlying Index regardless of their investment merit. The AMC does not attempt to individually select stocks or to take defensive positions in declining markets.

Portfolio Concentration Risk

To the extent that the Scheme may concentrate its investments in the Securities of companies of certain companies/sectors, the Scheme will therefore be subject to the risks associated with such concentration. In addition, the Scheme may be exposed to higher levels of volatility and risk than would generally be the case in a more diverse fund portfolio of equity Securities. Such risks may impact the Scheme to the extent that it invests in particular sectors even in cases where the investment objective is more generic.

Volatility Risk

The equity markets and derivative markets are volatile and the value of securities, derivative contracts and other instruments correlated with the equity markets may fluctuate dramatically from day to day. This volatility may cause the value of investment in the Scheme to decrease.

Redemption Risk

Investors should note that even though the Scheme is an open ended Scheme, subscription/redemptions directly with the Fund would be subject to minimum application amount. However, investors wishing to subscribe/redeem units can do so by buying/selling the same on the Stock Exchange.

Regulatory Risk

Any changes in trading regulations by the Stock Exchange/s or SEBI may affect the ability of market maker to arbitrage resulting into wider premium/discount to NAV. Although, the units are listed on BSE and NSE, the AMC and the Trustees will not be liable for delay in listing of Units of the Scheme on the stock exchanges / or due to connectivity problems with the depositories and/or due to the occurrence of any event beyond their control.

Restriction on Redemption in Mutual Funds

The Trustee, in the general interest of the Unit holders of the Scheme offered in this Document and keeping in view the unforeseen circumstances / unusual

market conditions, may limit the total number of Units which can be redeemed on any Business Day.

Market Trading Risks

- **Absence of Prior Active Market:** Although units of the Scheme are to be listed on the Exchanges, there can be no assurance that an active secondary market will develop or be maintained.
- **Lack of Market Liquidity:** Trading in units of the respective Scheme on the Exchange may be halted because of market conditions or for reasons that in the view of the Market Authorities or SEBI, trading in units of the Scheme are not advisable. In addition, trading in units of the Scheme is subject to trading halts caused by extraordinary market volatility and pursuant to BSE/NSE and SEBI "circuit filter" rules. There can be no assurance that the requirements of the market necessary to maintain the listing of units of the Scheme will continue to be met or will remain unchanged.
- **Units of the Scheme may trade at Prices Other than NAV:** Units of the Scheme may trade above or below its NAV. The NAV of the Scheme will fluctuate with changes in the market value of Scheme's holdings. The trading prices of units of the Scheme will fluctuate in accordance with changes in their NAVs as well as market supply and demand of units of the Scheme. However, given that units can be created and redeemed only in Creation Units directly with the Fund, it is expected that large discounts or premiums to the NAVs of the Scheme will not sustain due to arbitrage possibility available.

Tracking Error and Tracking Difference Risk

Factors such as the fees and expenses of the Scheme, Corporate Actions, Cash balance, changes to the Underlying Indices and regulatory policies may affect AMC's ability to achieve close correlation with the Underlying Index of each Scheme. The Scheme's returns may therefore deviate from those of its Underlying Index. "Tracking Difference" is defined as the annualized difference of daily returns between the index or goods and the NAV of the ETF/ Index Fund. "Tracking Error" is defined as the standard deviation of the difference between daily returns of the index and the NAV of the Scheme.

The AMC would monitor the tracking difference and tracking error of the Scheme on an ongoing basis and would seek to minimize them to the maximum extent possible. However, this may vary due to various reasons mentioned below or any other reasons that may arise and particularly when the markets are very volatile:

- Expenditure incurred by the Scheme.
- The funds may not be invested at all times as it may keep a portion of the funds in cash to meet redemptions or expenses or for corporate actions of securities in the index.
- Any delay experienced in the purchase or sale of shares due to illiquidity of the market, settlement and realization of sale proceeds and the registration of any securities transferred and any delays in receiving cash and dividends and resulting delays in reinvesting them.
- The underlying index reflects the prices of securities at close of business hours. However, the Scheme may buy or sell the securities at different points of time during the trading session at the then prevailing prices which may not correspond to the closing prices on the exchange.
- Index Service Provider undertakes the periodical review of the scrips that comprise the underlying index and may either drop or include new securities. In such an event, the Scheme will endeavor to reallocate its portfolio but the available investment/ disinvestment opportunities may not permit precise mirroring of the Index.
- The potential for trades to fail which may result in the Scheme not having acquired shares at a price necessary to track the index.
- The holding of a cash position (0-5% of the Net Assets to meet the redemptions and other liquidity requirements) and accrued income prior to distribution and accrued expenses.
- Securities trading may halt temporarily due to circuit filters.
- Corporate actions such as rights, merger, change in constituents etc.
- Disinvestments to meet redemptions, recurring expenses, dividend payouts etc.

Risk associated with investing in equities, equity related instruments and units of Real Estate Investment Trusts (REITs)

- The value of the Schemes' investments, may be affected generally

by factors affecting securities markets, such as price and volume volatility in the capital markets, interest rates, currency exchange rates, changes in policies of the Government, taxation laws or any other appropriate authority policies and other political and economic developments which may have an adverse bearing on individual securities, a specific sector or all sectors including equity and debt markets. Consequently, the NAV of the Units of the Schemes may fluctuate and can go up or down.

- Investors may note that AMC/Fund Manager's investment decisions may not be always profitable, as actual market movements may be at variance with anticipated trends. Trading volumes, settlement periods and transfer procedures may restrict the liquidity of these investments. Different segments of the Indian financial markets have different settlement periods and such periods may be extended significantly by unforeseen circumstances. The inability of the Schemes to make intended securities purchases due to settlement problems could cause the Schemes to miss certain investment opportunities.
- The Mutual Fund may not be able to sell / lend out securities, which can lead to temporary illiquidity. There are risks inherent in securities lending, including the risk of failure of the other party, in this case the approved intermediary to comply with the terms of the agreement. Such failure can result in a possible loss of rights to the collateral, the inability of the approved intermediary to return the securities deposited by the lender and the possible loss of corporate benefits accruing thereon.
- Investors may note that the dividend is due only when declared and there is no assurance that a company (even though it may have a track record of payment of dividend in the past) may continue paying dividend in future. As such, the schemes are vulnerable to instances where investments in securities may not earn dividend or where lesser dividend is declared by a company in subsequent years in which investments are made by the scheme. As the profitability of companies are likely to vary and have a material bearing on their ability to declare and pay dividend, the performance of the schemes may be adversely affected due to such factors. . In addition, investments in units of REITs could also receive funds through repatriation of funds by these Trusts in the form of buyback of units along with dividend pay-outs, etc. Hence reinvestments of the proceeds carry a risk of lower returns. However, the reinvestment risk will be limited as the proceeds are expected to be a small portion of the portfolio value
- Securities, which are not quoted on the stock exchanges, are inherently illiquid in nature and carry a larger amount of liquidity risk. Within the Regulatory limits, the AMC may choose to invest in unlisted securities.
- While securities that are listed on the stock exchange carry lower liquidity risk, the ability to sell these investments is limited by the overall trading volume on the stock exchanges. The liquidity of the Schemes' investments is inherently restricted by trading volumes in the securities in which it invests.
- Fund manager endeavours to generate returns based on certain past statistical trend. The performance of the schemes may get affected if there is a change in the said trend. There can be no assurance that such historical trends will continue.
- In case of abnormal circumstances, it will be difficult to complete the square off transaction due to liquidity being poor in stock futures/spot market. However, fund will aim at taking exposure into relatively liquid stocks where there will be minimal risk to square off the transaction. The Schemes investing in foreign securities will be exposed to settlement risk, as different countries have different settlement periods.
- Changes in Government policy in general and changes in tax benefits applicable to mutual funds may impact the returns to investors in the Schemes or business prospects of the Company in any particular sector.
- The value of units of REITs is derived based on the prevailing interest rate. Generally, when interest rates rise, value of units falls and when interest rates drop, such value increases. Hence, the prices of units of REITs is susceptible to changes in interest rate.

- In case of warrants, a relatively small movement in the price of the underlying security results in a disproportionately large movement, unfavourable or favourable, in the price of the warrant. The prices of warrants can therefore be volatile.
- It is essential for the investors to understand that the right to subscribe which a warrant confers is invariably limited in time with the consequence that if the investor fails to exercise this right within the predetermined timeline then the investment becomes worthless. Investment in a warrant can result in a total loss of the money invested plus any commission or other transaction charges.
- The AMC may, considering the overall level of risk of the portfolio, invest in lower rated / unrated securities offering higher yields as well as zero coupon securities that offer attractive yields. This may increase the absolute level of risk of the portfolio.
- As zero coupon securities does not provide periodic interest payments to the holder of the security, these securities are more sensitive to changes in interest rates. Therefore, the interest rate risk of zero coupon securities is higher. The AMC may choose to invest in zero coupon securities that offer attractive yields. This may increase the risk of the portfolio.

Risk associated with investment in fixed income and money market securities

- **Market Risk/Interest Rate Risk:** The Net Asset Value (NAV) of the Scheme, to the extent invested in fixed income and money market securities, will be affected by changes in the general level of interest rates. The NAV of the Scheme is expected to increase from a fall in interest rates while it would be adversely affected by an increase in the level of interest rates.
- **Liquidity Risk:** The liquidity of a security may change depending on market conditions leading to changes in the liquidity premium linked to the price of the security. At the time of selling the security, the security can become illiquid leading to loss in the value of the portfolio.
- **Credit Risk:** Investments in fixed income securities and money market instruments are subject to the risk of an issuer's inability to meet interest and principal payments on its obligations and market perception of the creditworthiness of the issuer.
- **Price Risk:** Government securities where a fixed return is offered run price-risk like any other fixed income security. Generally, when interest rates rise, prices of fixed income securities fall and when interest rates drop, the prices increase. The extent of fall or rise in the prices is a function of the existing coupon, days to maturity and the increase or decrease in the level of interest rates. The new level of interest rate is determined by the rates at which government raises new money and/or the price levels at which the market is already dealing in existing securities. The price-risk is not unique to Government Securities. It exists for all fixed income securities. However, Government Securities are unique in the sense that their credit risk generally remains zero. Therefore, their prices are influenced only by movement in interest rates in the financial system.
- **Reinvestment Risk:** This risk refers to the interest rate levels at which cash flows received from the securities in the Scheme are reinvested. The additional income from reinvestment is the "interest on interest" component. The risk is that the rate at which interim cash flows can be reinvested may be lower than that originally assumed.
- **Regulatory Risk:** Changes in government policy in general and changes in tax benefits applicable to Mutual Funds may impact the returns to investors in the Scheme.
- **Risks associated with investment in unlisted securities:** Except for any security of an associate or group company, the underlying scheme have the power to invest in securities which are not listed on a stock exchange or receive unlisted securities which in general are subject to greater price fluctuations, less liquidity and greater risk than those which are traded in the open market. These securities may lack a liquid secondary market and there can be no assurance that the underlying scheme will realise their investments in unlisted securities at a fair value.
- **Settlement risk:** The inability of the Scheme to make intended securities purchases due to settlement problems could cause the Scheme to miss certain investment opportunities. By the same rationale, the inability to sell securities held in the Scheme's portfolio due to the extraneous factors that may impact liquidity would result, at times, in potential losses to the Scheme.
- Different types of fixed income securities in which the Scheme would invest as given in the Scheme Information Document carry different levels and types of risk. Accordingly, the Scheme(s) risk may increase or decrease depending upon its investment pattern. e.g. corporate bonds carry a higher level of risk than Government securities.

- The Scheme at times may receive large number of redemption requests, leading to an asset-liability mismatch and therefore, requiring the investment manager to make a distress sale of the securities leading to realignment of the portfolio and consequently resulting in investment in lower yield instruments.

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

- The mutual fund is a member of securities segment and Tri-party Repo trade settlement of the Clearing Corporation of India (CCIL). All transactions of the mutual fund in government securities and in Tri-party Repo trades are settled centrally through the infrastructure and settlement systems provided by CCIL; thus reducing the settlement and counterparty risks considerably for transactions in the said segments.
- CCIL maintains prefunded resources in all the clearing segments to cover potential losses arising from the default member. In the event of a clearing member failing to honour his settlement obligations, the default Fund is utilized to complete the settlement. The sequence in which the above resources are used is known as the "Default Waterfall".
- As per the waterfall mechanism, after the defaulter's margins and the defaulter's contribution to the default fund have been appropriated, CCIL's contribution is used to meet the losses. Post utilization of CCIL's contribution if there is a residual loss, it is appropriated from the default fund contributions of the non-defaulting members.
- Thus the scheme is subject to risk of the initial margin and default fund contribution being invoked in the event of failure of any settlement obligations. In addition, the fund contribution is allowed to be used to meet the residual loss in case of default by the other clearing member (the defaulting member).
- However, it may be noted that a member shall have the right to submit resignation from the membership of the Security segment if it has taken a loss through replenishment of its contribution to the default fund for the segments and a loss threshold as notified have been reached. The maximum contribution of a member towards replenishment of its contribution to the default fund in the 7 days (30 days in case of securities segment) period immediately after the afore-mentioned loss threshold having been reached shall not exceed 5 times of its contribution to the Default Fund based on the last re-computation of the Default Fund or specified amount, whichever is lower.
- Further, it may be noted that, CCIL periodically prescribes a list of securities eligible for contributions as collateral by members. Presently, all Central Government securities and Treasury bills are accepted as collateral by CCIL. The risk factors may undergo change in case the CCIL notifies securities other than Government of India securities as eligible for contribution as collateral.

Risks associated with investing in Derivative

The Schemes may use various derivative products as permitted by the Regulations. Use of derivatives requires an understanding of not only the underlying instrument but also of the derivative itself. Other risks include the risk of mis-pricing or improper valuation and the inability of derivatives to correlate perfectly with underlying assets, rates and indices.

The Scheme may use derivatives instruments like Stock Index Futures or other derivative instruments for the purpose of portfolio rebalancing, as permitted under the Regulations and guidelines. Usage of derivatives will expose the Schemes to certain risks inherent to such derivatives.

Thus, derivatives are highly leveraged instruments. Even a small price movement in the underlying security could have a large impact on their value.

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

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

- The risk of mispricing or improper valuation and the inability of derivatives to correlate perfectly with underlying assets, rates and indices.
- Execution Risk: The prices which are seen on the screen need not be the same at which execution will take place
- Basis Risk: This risk arises when the derivative instrument used to hedge the underlying asset does not match the movement of the underlying asset being hedged.
- Exchanges could raise the initial margin, variation margin or other forms of margin on derivative contracts, impose one sided margins or insist that margins be placed in cash. All of these might force positions to be unwound at a loss, and might materially impact returns.
- The derivative contracts at times are undertaken with various counterparties. These counterparties may not be able to meet the obligations under such derivative contracts. This would lead to credit risk in derivative transactions, Hence, derivative trades are undertaken with approved counterparties or through exchanges. This mitigates credit risk on derivative transactions.

The Scheme will not have any exposure to Debt Derivatives.

Risk associated with Stock Lending

Stock lending is lending of securities through an approved intermediary to a borrower under an agreement for a specified period with the condition that the borrower will return equivalent securities of the same type or class at the end of the specified period along with the corporate benefits accruing on the securities borrowed.

The risks in stock lending consist of the failure of intermediary / counterparty, to comply with the terms of agreement entered into between the lender of securities i.e. the Scheme and the intermediary / counterparty. Such failure to comply can result in the possible loss of rights in the collateral put up by the borrower of the securities, the inability of the approved intermediary to return the securities deposited by the lender and the possible loss of any corporate benefits accruing to the lender from the securities deposited with the approved intermediary. The scheme may not be able to sell lent out securities, which can lead to temporary illiquidity & loss of opportunity.

Investors are requested to refer to section “**How will the Scheme allocate its assets?**” for maximum permissible exposure to Stock Lending.

The AMC shall report to the Trustee on a quarterly basis as to the level of lending in terms of value, volume and the names of the intermediaries and the earnings/losses arising out of the transactions, the value of collateral security offered etc.

Risk factors associated with creation of segregated portfolios

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

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

segregated portfolio listed on the stock exchange. This could limit the ability of the investors to resell them.

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

Apart from the risk factors mentioned above, the scheme is exposed to certain specific risks, which are as mentioned below –

- Changes in macroeconomic factors (for e.g., inflation etc), availability of substitutes and changes in consumer preferences may affect demand and could have a significant bearing on performance of the companies.
- Performance of the underlying Index will have a direct bearing on the performance of the Scheme. In the event when the index is dissolved or is withdrawn, the Trustee reserves a right to modify the Scheme so as to track a different and suitable index and appropriate intimation will be sent to the unitholders of the Scheme. In such a case, the investment pattern will be modified suitably to match the composition of the securities that are included in the new index to be tracked and the Scheme will be subject to tracking errors during the intervening period. Tracking errors are inherent in any ETF and such errors may cause the Scheme to generate returns which are not in line with the performance of the Index or one or more securities covered by / included in the Index.
- In case of investments in derivative instruments, the risk/ reward would be the same as investments in portfolio of shares representing an index. However, there may be a cost attached to buying an index future. Further, there could be an element of settlement risk, which could be different from the risk in settling physical shares and there is a risk attached to the liquidity and the depth of the index futures market as it is relatively new market for Index and also it is relatively less popular as compared to the Index.
- Currency Risk: Companies within the index may have exposure to foreign currencies through international sales, imports, or foreign exchange contracts. Currency fluctuations can impact the earnings and cash flows of these companies, affecting the performance of the scheme.
- Regulatory and Environmental Risk: Companies within the index may be subjected to regulatory requirements related to environmental protection, safety standards, labor practices, and land acquisition. Changes in regulations or compliance issues can affect production costs, supply chains, and profitability, impacting the scheme's performance.
- Technological Disruption: Advances in technology, such as automation, robotics, and renewable energy, can disrupt supply chains, affecting the competitiveness and profitability of the companies held in the index which will have a direct bearing on the performance of the Scheme.
- Corporate Governance Risks: Weak corporate governance practices, such as inadequate board oversight, conflicts of interest, or related-party transactions, can undermine shareholder value and increase the risk of fraud, mismanagement, or regulatory scrutiny, affecting the Scheme's returns

Plans available under the Scheme:

The Scheme does not offer any Plans/Options for investment.

The AMC/Trustee reserve the right to introduce Option(s) as may be deemed appropriate at a later date.

Applicable NAV

The below cut-off timings and applicability of NAV shall be applicable in respect of valid applications received at the Official Point(s) of Acceptance on a Business Day:

For Purchase and Switch-in transactions:

- a) In respect of valid applications received upto 3.00 p.m. and where the funds for the entire amount are available for utilization before the cut-off time i.e. 3.00 p.m. - the closing NAV of the day shall be applicable.
- b) In respect of valid applications received after 3.00 p.m. and where the funds for the entire amount are available for utilization on the same day or before the cut-off time of the next business day - the closing NAV of the next Business Day shall be applicable.
- c) Irrespective of the time of receipt of application, where the funds for the entire amount are available for utilization before the cut-off time

on any subsequent Business Day - the closing NAV of such subsequent Business Day shall be applicable.

- d) In case of switches, the request should be received on a day which is a Business Day for the Switch-out scheme. Switch-in will be processed at the Applicable NAV (on a Business Day) based on realization of funds as per the redemption pay-out cycle for the switch-out scheme.

Since different payment modes have different settlement cycles including electronic transactions (as per arrangements with Payment Aggregators / Banks / Exchanges etc), it may happen that the investor's account is debited, but the money is not credited within cut-off time on the same date to the scheme bank account, leading to a gap / delay in Unit allotment. Investors are therefore urged to use the most efficient electronic payment modes to avoid delays in realization of funds and consequently in Unit allotment.

Redemptions including switch-outs:

- a) In respect of valid applications received upto 3.00 pm on a business day by the Mutual Fund, same day's closing NAV shall be applicable.
- b) In respect of valid applications received after the cut off time by the Mutual Fund: the closing NAV of the next business day.

Transactions through online-mode or electronic mode: For the purpose of, determining the applicability of NAV, the time when the request for purchase / sale / switch of units is received in the servers of AMC/ RTA or such other service provider/ transaction platform, shall be considered.

New Fund Offer period

NFO opens on: June 09, 2026

NFO closes on: June 16, 2026

In accordance with the Master circular, the AMC reserves the right to make any changes in dates of the New Fund Offer (NFO) subject to the conditions that in case of pre- closure the NFO shall be open for a minimum of 3 working days and the extension, if any, shall not be for more than 15 calendar days or such period as allowed by SEBI. The AMC shall publish an addendum to this effect on the website of the AMC.

Outstation Cheques, Banker's Cheque and Demand Drafts will not be accepted.

MICR cheques will be accepted till the end of business hours up to June 15, 2026.

Electronic Payments and Real Time Gross Settlement (RTGS) requests will be accepted till end of business hours up to June 16, 2026.

Switch in request into the Scheme are not allowed.

New Fund offer price

Offer for Sale of Units at 1/1000th value of the Nifty Smallcap 250 closing Index as on the date of allotment for applications received during the New Fund Offer ("NFO") period and at approximately indicative NAV based prices (along with applicable charges and execution variations) during the Ongoing Offer for applications directly received at AMC.

Minimum Application Amount

During NFO: The minimum application for issue of units shall be made for a minimum of Rs 1,000/- plus in multiples of Re. 1 during the NFO.

During ongoing/Continuous Offer:

On Stock Exchange(s): Investor can buy / sell units of the Scheme in round lot of 1 unit and in multiples thereof.

Directly with the Mutual Fund: Eligible Investors can buy/sell units of the Scheme in Creation Unit Size viz. 3,00,000 units and in multiples thereof.

Further, any application by investors, other than Market Makers, must be for an amount exceeding INR 25 crores or as maybe prescribed by SEBI from time to time.

All direct transactions in units of the Scheme by eligible investors with the AMC/the Fund shall be at intra-day NAV based on the actual execution price of the underlying portfolio.

Minimum Additional Purchase Amount

On Stock Exchange(s): Investor can buy / sell units of the Scheme in round lot of 1 unit and in multiples thereof.

Directly with the Mutual Fund: Eligible Investors can buy units of the Scheme in Creation Unit Size viz. 3,00,000 units and in multiples thereof.

Minimum Redemption Amount:

On Stock Exchanges: Investors can sell units of the Scheme in round lot of 1 unit and in multiples thereof.

Directly with the Mutual Fund: Authorized Participant(s)/ Investor(s) can redeem units of the Scheme in Creation Unit Size viz. 3,00,000 units and in multiples thereof.

Benchmark Index

The performance of the Scheme will be benchmarked against Nifty Smallcap 250 TRI.

Since the scheme is an ETF scheme, the composition of the benchmark is such that it is most suited for comparing performance of the Scheme.

NAME OF THE FUND MANAGER: Mr. Nishit Patel, Ms. Ashwini Bharucha and Mr. Venus Ahuja

Since the Scheme is a new Scheme, tenure of the Fund Managers for this scheme is not available.

Name of the Trustee Company: ICICI Prudential Trust Limited

Performance of the Scheme:

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

Additional Scheme Related Disclosures

- I. Scheme's portfolio holdings: Since the Scheme is a new Scheme, the details are not available
- II. **DISCLOSURE OF NAME AND EXPOSURE TO TOP 7 ISSUERS, STOCKS, GROUPS AND SECTORS AS A PERCENTAGE OF NAV OF THE SCHEME IN CASE OF DEBT AND EQUITY ETFS/INDEX FUNDS THROUGH A FUNCTIONAL WEBSITE LINK THAT CONTAINS DETAILED DESCRIPTION** – Since the Scheme is a new Scheme, the details are not available
- III. **PORTFOLIO DISCLOSURE:** Since the Scheme is a new Scheme, the details are not available
- IV. **SCHEME's PORTFOLIO TURNOVER RATIO:** Since the Scheme is a new Scheme, the details are not available

EXPENSES OF THE SCHEME:

During NFO: These expenses are incurred for the purpose of various activities related to the NFO like marketing and advertising, registrar expenses, printing and stationary, bank charges etc.

In accordance with the provisions of SEBI Circular, no New Fund Offer Expenses will be charged to the Scheme. The NFO expenses for launch of scheme will be borne by the AMC.

Exit Load:

Nil.

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 0.90 % of the daily net assets of the Scheme will be charged to the Scheme as expenses. For the actual current expenses being charged, the investor should refer to the website of the mutual fund. In case of any change in the expense ratio, the Mutual Fund would update the same on the website at least three business days prior to the effective date of the change. The requirement for disclosing such change would be subject to paragraph 10.1.8 of the Master Circular. Investor can refer <https://www.icicipruamc.com/Downloads/total-expense-ratio.aspx> for Total Expense Ratio (TER) details.

Details of Annual Scheme Recurring Expenses under the Scheme is as follows:

Particulars	ICICI Prudential Nifty Smallcap 250 ETF (% p.a. of net assets)
Investment Management and Advisory Fees	Upto 0.90%
Audit Fees and expenses of trustees	
Custodian Fees	
Registrar & Transfer Agent Fees including cost of providing account statements/IDCW/redemption cheques/warrants	
Marketing & Selling Expenses including Agents Commission and statutory advertisement	
Cost related to investor communications	
Cost of fund transfer from location to location	
Cost towards investor education & awareness	
Brokerage cost pertaining to execution of trades	
Cost of Statutory advertisements	
Other Expenses*	
Maximum base expense ratio (BER) permissible under Regulation 66	Upto 0.90
The aforesaid does not include Goods and Services Tax on investment management and advisory fees. The same is more specifically elaborated below.	
Statutory levies (including GST) on all expenses excluding brokerage and transaction cost	GST of 18% or any other rate as may be levied from time to time on the Taxable/ Invoice/ Contract amount. Additionally, levies such as Stamp Duty, STT etc.
Statutory levies (including GST) on brokerage and transaction cost	Will be charged on Turnover of securities which will be at prescribed rates.

*As permitted under the Regulation 66 of SEBI (MF) Regulations, 2026, including exchange listing fee.

The purpose of the above table is to assist the investor in understanding the various costs and expenses that an investor in the Scheme will bear. The above expenses may increase/decrease as per actual and/or any change in the Regulations.

The Scheme shall not incur any distribution expenses/ commission. The above expense percentage excludes additional expenses charged towards statutory levy, transaction charges incurred for the purpose of execution of a trade which includes regulatory levies and any other expense charged by the stock exchanges, clearing corporations and clearing houses, as applicable.

These estimates have been made in good faith as per information available to the Investment Manager based on past experience. Types of expenses charged shall be as per the SEBI (MF) Regulations.

The Scheme can charge expenses within overall maximum limits prescribed under SEBI (MF) Regulations, without any internal cap allocated to any of the

expense heads specified in the above table. Types of expenses charged shall be as per the SEBI (Mutual Funds) Regulations, 2026.

Brokerage cost incurred for the purpose of execution of trade over and above the base expense ratio subject to a maximum of 6 bps of trade value in case of cash market transactions and 2 bps of trade value in case of derivatives transactions. Any payment towards brokerage and transaction costs, over and above the said 6 bps and 2 bps for cash market transactions and derivatives transactions respectively may be charged to the scheme within the maximum limit of Base Expense Ratio as prescribed under regulation 66. No charges other than the base expense ratio, brokerage cost, transaction cost, statutory levy and exit load including levies as may be specified by the Board, shall be charged to the investors.

Pursuant to paragraph 11.6.6 of the Master Circular, the AMC shall not pay additional commission to distributors for onboarding new individual investors (new PAN) from B-30 cities at the mutual fund industry Level and new women individual investors (new PAN) from both Top 30 and B-30 cities.

The AMC shall set aside 5% of total BER charged to direct plan of the Scheme for investor education and awareness initiatives, subject to maximum of 0.5 bps of AUM. The same shall be within limits specified under paragraph 20.5.2(a)(ii) of the Master Circular.

Expenses shall be charged / borne in accordance with the Regulations prevailing from time to time.

Illustration impact of expense ratio on scheme's return:

Particulars	Amount (Rs.)
Amount invested at the beginning of the year	10,000
Returns before Expenses	1,500
Expenses other than Distribution Expenses (0.90%)	135
Distribution Expenses	-
Returns after Expenses of the end of the year	1,365

ACTUAL EXPENSES FOR THE PREVIOUS FINANCIAL YEAR:
Not Applicable as the Scheme is new.

TAX BENEFITS OF INVESTING IN THE MUTUAL FUND:
Investors are advised to refer to Statement of Additional Information (SAI) available on the website of AMC viz: www.icicipruamc.com and also independently refer to the tax advisor.

PUBLICATION OF DAILY NET ASSET VALUE (NAV):

The AMC will calculate and disclose the first NAV within 5 business days from the date of allotment. Subsequently, the NAV will be calculated and disclosed at the close of every Business Day. NAV will be determined on every Business Day except in special circumstances. NAV of the scheme shall be:

- Prominently disclosed by the AMC under a separate head on the AMC's website (www.icicipruamc.com) by 11.00 p.m. on every business day,
- On the website of Association of Mutual Funds in India - AMFI (www.amfiindia.com) by 11.00 p.m. on every business day, and
- Shall be made available at all Customer Service Centres of the AMC.

In case of any delay, the reasons for such delay would be explained to AMFI and SEBI by the next business day. If the NAVs are not available before commencement of business hours on the following day due to any reason, the Fund shall issue a press release providing reasons and explaining when the Fund would be able to publish the NAVs.

FOR INVESTOR GRIEVANCES PLEASE CONTACT:

Name and Address of Registrar	Name, address, telephone number, fax number, e-mail address of ICICI Prudential Mutual Fund
Computer Age Management Services Limited (CAMS), New No 10. Old No. 178, Opp. to Hotel Palm Grove, MGR Salai (K.H.Road) Chennai -	Mr. Rajen Kotak - Investor Relations Officer, 2nd Floor, Block B-2, Nirlon Knowledge Park, Western Express Highway, Goregaon, Mumbai - 400 063 Tel No.: 022 26852000, Fax No.: 022-2686 8313 e-mail - enquiry@icicipruamc.com

UNITHOLDERS' INFORMATION:

The AMC shall disclose portfolio of the scheme (along with ISIN) within 10 days from the close of each quarter on website of:

AMC i.e. [Downloads - Application Forms, SID, KIM, SAI & Others | ICICI Prudential Mutual Fund](#)

AMFI i.e. www.amfiindia.com.

The AMC shall send via email the quarterly statement of scheme portfolio within 10 days from the close of each quarter. The AMC shall send the details of the scheme portfolio while communicating the quarterly statement of scheme portfolio via email or any other mode as may be communicated by SEBI/AMFI from time to time. The AMC shall provide a feature wherein a link is provided to the investors to their registered email address to enable the investor to directly view/download only the portfolio of schemes subscribed by the said investor. The portfolio disclosure shall also include the scheme risk-o-meter, name of benchmark and risk-o-meter of benchmark.

The unitholders whose e-mail addresses are not registered with the Fund are requested to update / provide their email address to the Fund for updating the database. The AMC shall provide a physical copy of the statement of scheme portfolio, without charging any cost, on specific request received from a unit holder.

The scheme wise annual report in a machine readable format shall be hosted on the website of the AMC and on the website of the AMFI. The link for the same will be prominently displayed on the AMC's website i.e. <https://www.icicipruamc.com/about-us/financials-&-disclosures> and the physical copies shall be made available to the unit holders, at their registered offices at all times.

AMCs shall send an email/SMS to all unitholders regarding the hosting of scheme wise annual report on their website and on the website of AMFI. AMCs shall e-mail the scheme annual reports in machine readable formats, to all such unit holders, whose email addresses are registered with the Mutual Fund, within 4 months from the date of closure of the relevant financial year.

The requirement for publishing unaudited half yearly financials of the passive schemes shall not be applicable. However, the Annual Reports of such schemes shall continue to provide the details.

SEEDING OF AADHAAR NUMBER

Investors are advised to refer to Statement of Additional Information (SAI) available on the website of AMC viz; www.icicipruamc.com.

TRANSACTION CHARGES

No transaction charges to be levied on the investment amount from transactions/applications (including SIPs) received through distributors (i.e. for Regular Plans). Accordingly, payment of transaction charges to the distributors shall not be applicable under the Scheme. Please refer to SAI for more details.

CONSOLIDATED ACCOUNT STATEMENT (CAS):**Account Statements:**

- The AMC shall send an allotment confirmation specifying the units allotted by way of email and/or SMS within 5 Business Days of receipt of valid application/transaction to the Unit holders registered e-mail address and/ or mobile number.
- In case of a specific request received from the unit holder, the AMC shall provide the account statement to the investors within 5 business days from the receipt of such request.

Consolidated Account Statement (CAS):

- The Consolidated Account Statement (CAS) for each calendar month will be issued on or before fifteenth day of succeeding month to the investors. Further, CAS will be sent via email where any of the folios consolidated has an email id or to the email id of the first unit holder as per KYC records.
- In case if no transaction has taken place in a folio during the period of six months ended September 30 and March 31, the CAS detailing the holdings across all MF Schemes, shall be emailed at the registered email address of the unitholders on half yearly basis, on or before twenty first day of succeeding month, unless a specific request is made to receive the same in physical form.

- Investors may note that Half-yearly CAS shall be issued to all investors, excluding those investors who do not have any holdings in any of MF investments and where no commission against their investment has been paid to distributors, during the concerned half-year period.
- In case of the units are held in dematerialized (demat) form, the statement of holding or Consolidated Account Statement (CAS) of the beneficiary account holder will be sent by the respective Depositories in accordance with SEBI Master circular for Depositories. Dispatch of CAS by the depositories would constitute compliance by the AMC/ the Mutual Fund with the requirement under Regulation 34 of SEBI (Mutual Funds) Regulations, 2026.
- In the case of joint holding in a folio, the first named Unit holder shall receive the CAS/account statement. The holding pattern has to be same in all folios across Specialized Investment Funds for CAS.
- Each CAS issued to the investors shall also provide the total purchase value / cost of investment in each scheme.

The AMC reserves the right to furnish the account statement in addition to the CAS, if deemed fit in the interest of investor(s).

Note: The Scheme under this document was approved by the Directors of ICICI Prudential Trust Limited on December 23, 2025. The Trustees have ensured that ICICI Prudential Nifty Smallcap 250 ETF approved by them is a new product offered by ICICI Prudential Mutual Fund and is not a minor modification of the existing Schemes.

For and on behalf of the Board of Directors of
ICICI Prudential Asset Management Company Limited
Sd/-
Nimesh Shah
Managing Director

Place: Mumbai
Date: May 29, 2026