





SCHEME INFORMATION DOCUMENT

Motilal Oswal Nasdaq 100 Fund of Fund

(An open ended fund of fund scheme investing in Motilal Oswal Nasdaq 100 ETF)

(Scheme Code: MOTO/O/O/FOD/18/10/0011)

<p>This product is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> Return that corresponds to the performance of the NASDAQ-100 Total Returns Index, subject to tracking error. Investment in units of Motilal Oswal Nasdaq 100 ETF 	<p>Scheme Risk-o-meter</p>  <p>RISKOMETER Investors understand that their principal will be at Very High Risk.</p>	<p>Benchmark Risk-o-meter NASDAQ-100 Total Return Index</p>  <p>Riskometer Benchmark riskometer is at Very High risk</p>
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*Investors should consult their financial advisers if in doubt about whether the product is suitable for them.

Continuous Offer of Units at NAV based prices

Name of Mutual Fund	Motilal Oswal Mutual Fund (MOMF)
Name Asset Management Company (AMC)	Motilal Oswal Asset Management Company Limited (MOAMC)
Name Trustee Company	Motilal Oswal Trustee Company Limited (MOTC)
Address	Registered Office: 10th Floor, Motilal Oswal Tower, Rahimtullah Sayani Road, Opp. Parel ST Depot, Prabhadevi, Mumbai-400025
Website	https://www.motiloswalmf.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 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 Motilal Oswal Mutual Fund (MOMF), Standard Risk Factors, Special Considerations, Tax and Legal issues and general information on www.motilaloswalmf.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.

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

This SID is dated **November 29, 2024**.

TABLE OF CONTENTS	PAGE NO
Section I	
I. Highlights/Summary of the Scheme	4
Due Diligence By The Asset Management Company	11
II. Information about the Scheme	
A. How will the Scheme allocate its assets	12
B. Where will the scheme invest	14
C. What are the investment strategies	15
D. How will the scheme benchmark its performance	16
E. Who manages the scheme	17
F. How is the scheme different from existing schemes of the mutual fund	20
G. How has the scheme performed	22
H. Additional scheme related disclosures	22
III. Other Details	
A. Computation of NAV	24
B. New fund offer (NFO) expenses	24
C. Annual scheme recurring expenses	25
D. Load Structure	29
Section II	
I. Introduction	
A. Definitions/Interpretation	31
B. Requirement of minimum investors in the scheme	31
C. Special Considerations	31
D. Risk Factors	34
II. Information about the scheme	
A. Investment By The Scheme	41
B. what are the investment restrictions	41
C. Fundamental Attributes	46
D. Other scheme specific disclosures	48
III. Other Details	
A. Periodic Disclosures	64
B. Transparency/NAV Disclosure	67
C. Transaction Charge And Stamp Duty	67
D. Associate Transactions	68
E. Taxation	68
F. Rights of Unitholders	69
G. List of official point of acceptance of transactions	69
H. 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	69

PART I: HIGHLIGHTS/SUMMARY OF THE SCHEME

Sr. No.	Title	Description
I.	Name of the scheme	Motilal Oswal Nasdaq 100 Fund of Fund (“The scheme”)
II.	Category of the Scheme	Fund of Funds
III.	Scheme type	An open ended fund of fund scheme investing in Motilal Oswal Nasdaq 100 ETF
IV.	Scheme code	MOTO/O/O/FOD/18/10/0011
V.	Investment objective	<p>The investment objective of the Scheme is to seek returns by investing in units of Motilal Oswal Nasdaq 100 ETF.</p> <p>However, there can be no assurance or guarantee that the investment objective of the Scheme would be achieved.</p>
VI.	Liquidity / Listing details	<p>The Scheme is open for Subscription and Redemption of Units on every Business Day on an ongoing basis. As per SEBI (MF) Regulations, the Mutual Fund shall dispatch redemption proceeds within 3 Working Days of receiving a valid Redemption request. In case of exceptional circumstances prescribed by AMFI vide it’s letter no. AMFI/35P/MEM-COR/74/2022-23 dated January 16, 2023, redemption or repurchase proceeds shall be transferred / dispatched to Unitholders within the time frame prescribed for such exceptional circumstances. A penal interest of 15% per annum or such other rate as may be prescribed by SEBI from time to time, will be paid in case the redemption proceeds are not made within aforesaid days from the date of receipt of a valid redemption request.</p> <p>The units of the Scheme are presently not proposed to be listed on any stock exchange.</p>
VII.	Benchmark (Total Return Index)	NASDAQ-100 Total Return Index.
VIII.	NAV disclosure	<p>The NAV will be calculated on all business days and shall be disclosed in the manner specified by SEBI. The AMC shall update the NAVs on its website www.motilalosalwalmf.com and also on AMFI website www.amfiindia.com before 10.00 A.M. on the following business day. If the NAVs are not available before 10.00 A.M. on following business day, the reason for delay in uploading NAV would be explained to AMFI in writing. If the NAVs are not available before commencement of Business Hours on the following day due to any reason, the Mutual Fund shall issue a press release giving reasons and explaining when the Mutual Fund would be able to publish the NAVs.</p> <p>Further Details in Section III</p>

IX.	Applicable timelines	<p>Mutual Fund shall dispatch redemption proceeds within 5 Business Days of receiving a valid Redemption request.</p> <p>All the IDCW payments shall be in accordance and compliance with SEBI regulations, as amended from time to time.</p>																																				
X.	Plans and Options Plans/Options and sub options under the Scheme	<p>The Scheme has two Plans:</p> <p>(i) Regular Plan and (ii) Direct Plan</p> <p>Regular Plan is for Investors who purchase/subscribe units in a Scheme through any Distributor (AMFI Registered Distributor/ARN Holder). Direct Plan is for investors who purchase/subscribe units in a Scheme directly with the Fund and is not routed through a Distributor (AMFI Registered Distributor/ARN Holder).</p> <p>Growth Option: - All Income earned and realized profit in respect of a unit issued under that will continue to remain invested until repurchase and shall be deemed to have remained invested in the option itself which will be reflected in the NAV.</p> <p>The AMC reserves the right to introduce further Options as and when deemed fit.</p> <p>Investors subscribing Units under Direct Plan of a Scheme should indicate “Direct Plan” against the Scheme name in the application form. Investors should also mention “Direct” in the ARN column of the application form. The table showing various scenarios for treatment of application under “Direct/Regular” Plan is as follows:</p> <table border="1" data-bbox="624 1451 1506 1890"> <thead> <tr> <th>Scenario</th> <th>Broker Code mentioned by the investor</th> <th>Plan mentioned by the investor</th> <th>Default Plan to be captured</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Not mentioned</td> <td>Not mentioned</td> <td>Direct</td> </tr> <tr> <td>2</td> <td>Not mentioned</td> <td>Direct</td> <td>Direct</td> </tr> <tr> <td>3</td> <td>Not mentioned</td> <td>Regular</td> <td>Direct</td> </tr> <tr> <td>4</td> <td>Mentioned</td> <td>Direct</td> <td>Direct</td> </tr> <tr> <td>5</td> <td>Direct</td> <td>Not Mentioned</td> <td>Direct</td> </tr> <tr> <td>6</td> <td>Direct</td> <td>Regular</td> <td>Direct</td> </tr> <tr> <td>7</td> <td>Mentioned</td> <td>Regular</td> <td>Regular</td> </tr> <tr> <td>8</td> <td>Mentioned</td> <td>Not Mentioned</td> <td>Regular</td> </tr> </tbody> </table>	Scenario	Broker Code mentioned by the investor	Plan mentioned by the investor	Default Plan to be captured	1	Not mentioned	Not mentioned	Direct	2	Not mentioned	Direct	Direct	3	Not mentioned	Regular	Direct	4	Mentioned	Direct	Direct	5	Direct	Not Mentioned	Direct	6	Direct	Regular	Direct	7	Mentioned	Regular	Regular	8	Mentioned	Not Mentioned	Regular
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		<p>In cases of wrong/ invalid/ incomplete ARN code mentioned on the application form, the application will be processed under Regular Plan. The AMC shall contact and obtain the correct ARN code within 30 calendar days of the receipt of application form from the investor/ distributor. In case, the correct code is not received within 30 calendar days, the AMC shall reprocess the transaction under Direct Plan from the date of application without any exit load, if applicable.</p> <p>If the investor does not clearly specify the choice of option at the time of investing, it will be deemed that the investor has opted for Growth option and in case he does not specify payout/re-investment under IDCW option, it will be deemed to be IDCW reinvestment.</p>																								
XI.	Load Structure	<p>Exit Load: Nil</p> <p>Exit Load will be applicable on switch amongst the Schemes of MOMF. No Load shall be imposed for switching between Options within the Scheme. Further, it is clarified that there will be no exit load charged on a switch-out from Regular to Direct plan within the same scheme.</p> <p>For details on load structure, please refer to Section on Load Structure in this Document.</p>																								
XII.	Minimum Application Amount/switch in	<p>For Lumpsum: Rs.500/- and in multiples of Re. 1/- thereafter. For Systematic Investment Plan (SIP):</p> <table border="1"> <thead> <tr> <th>SIP Frequency</th> <th>Minimum Instalment Amount</th> <th>Number of Instalments</th> <th>Choice of Day/Date</th> </tr> </thead> <tbody> <tr> <td>Daily</td> <td>Rs. 100/- and multiple of Re. 1/- thereafter</td> <td>1 month (30 days)</td> <td>-</td> </tr> <tr> <td>Weekly</td> <td>Rs. 500/- and multiple of Re. 1/- thereafter</td> <td>Minimum – 12 Maximum – No Limit</td> <td>Any day of the week from Monday to Friday</td> </tr> <tr> <td>Fortnightly</td> <td>Rs. 500/- and multiple of Re. 1/- thereafter</td> <td>Minimum – 12 Maximum – No Limit</td> <td>1st & 14th, 7th & 21st and 14th & 28th</td> </tr> <tr> <td>Monthly</td> <td>Rs. 500/- and multiple of Re. 1/- thereafter</td> <td>Minimum – 12 Maximum – No Limit</td> <td>Any day of the month except 29th, 30th or 31st</td> </tr> <tr> <td>Quarterly</td> <td>Rs. 1,500/- and multiple of Re. 1/- thereafter</td> <td>Minimum – 4 Maximum – No Limit</td> <td>Any day of the month for each quarter (i.e.</td> </tr> </tbody> </table>	SIP Frequency	Minimum Instalment Amount	Number of Instalments	Choice of Day/Date	Daily	Rs. 100/- and multiple of Re. 1/- thereafter	1 month (30 days)	-	Weekly	Rs. 500/- and multiple of Re. 1/- thereafter	Minimum – 12 Maximum – No Limit	Any day of the week from Monday to Friday	Fortnightly	Rs. 500/- and multiple of Re. 1/- thereafter	Minimum – 12 Maximum – No Limit	1 st & 14 th , 7 th & 21 st and 14 th & 28 th	Monthly	Rs. 500/- and multiple of Re. 1/- thereafter	Minimum – 12 Maximum – No Limit	Any day of the month except 29 th , 30 th or 31 st	Quarterly	Rs. 1,500/- and multiple of Re. 1/- thereafter	Minimum – 4 Maximum – No Limit	Any day of the month for each quarter (i.e.
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				January, April, July, October) except 29 th , 30 th or 31 st
		Annual	Rs. 6,000/- and multiple of Re. 1/- thereafter	Minimum – 1 Maximum – No Limit Any day or date of his/her preference
		<p>In case the SIP date is not specified or in case of ambiguity, the SIP transaction will be processed on 7th of every month in which application for SIP registration was received and if the end date is not specified, SIP will continue till it receives termination notice from the investor. In case, the date fixed happens to be a holiday / non-business day, the same shall be affected on the next business day. No Post Dated cheques would be accepted for SIP.</p> <p>Note: Provisions for Minimum Application Amount are not applicable in case of mandatory investments by the Designated Employees of the AMC in accordance with clause 11.2 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024.</p>		
XIII.	Minimum Additional Purchase Amount	Rs. 500/- and in multiples of Re. 1/- thereafter.		
XIV.	Minimum Redemption/switch out amount	Rs. 500/- and in multiples of Re. 1/- thereafter or account balance, whichever is lower.		
		Note: Provisions for Minimum Redemption amount are not applicable in case of mandatory investments by the Designated Employees of the AMC in accordance with clause 6.10 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024.		
XV.	New Fund Offer Period This is the period during which a new scheme sells its units to the investors.	Not Applicable		
XVI.	New Fund Offer Price: This is the price per unit that the investors have to pay to invest during the NFO.	Not Applicable		
XVII.	Segregated portfolio/side pocketing disclosure	The AMC / Trustee shall decide on creation of segregated portfolio of the Scheme in case of a credit event/actual default at issuer level. Accordingly, Investor holding units of segregated portfolio may not able to liquidate their holding till the time recovery of money from the issuer. The Security comprised of segregated portfolio may not realise any value. Further,		

		<p>Listing of units of segregated portfolio in recognised 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.</p> <p>For Details, kindly refer SAI.</p>
XVIII.	Swing pricing disclosure	Not Applicable
XIX.	Stock lending/ short selling	<p>Subject to clause 12.11 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, as may be amended from time to time, the Scheme intends to engage in Stock Lending. The Scheme shall adhere to the following limits while engaging in Stock Lending.</p> <ul style="list-style-type: none"> • Not more than 20% of the net assets of the Scheme can be deployed in Stock Lending. • Not more than 5% of the net assets of the Scheme can be deployed in Stock Lending to any single approved intermediary. <p>For Details, kindly refer SAI.</p>
XX.	How to Apply and other details	<p>Investors should mandatorily use the Application Forms, Transactions Request, included in the KIM and other standard forms available at the Investor Service Centers/ www.motilaloswalmf.com, for any financial/non-financial transactions. Any transactions received in any non-standard forms are liable to be rejected.</p> <p>Please refer Details in Section II.</p>
XXI.	Where can applications for subscription/ redemption/ switches be submitted	<p>The application forms for purchase/redemption of units directly with the Fund can be submitted at the Designated Collection Center (DCC)/ Investor Service Center (ISC) of Motilal Oswal Mutual Fund as mentioned in the SID and also at DCC and ISC of our Registrar and Transfer Agent (RTA), KFin Technologies Limited. The details of RTA's DCC and ISC are available at the link https://www.kfintech.com/contact-us/.</p> <p>Investors can also subscribe to the Units of the Scheme through MFSS and/or NMF II facility of NSE and BSE StAR MF facility of BSE.</p> <p>In addition to subscribing Units through submission of application in physical, investor / unit holder can also subscribe to the Units of the Scheme through RTA's website i.e. www.kfintech.com/ . The facility to transact in the Scheme is also available through mobile application of Kfin i.e. 'KFINTRACK'</p> <p>Please refer Details in Section II.</p>

XXII.	Investor services	<p><u>For General Service request and Complaint Resolution</u></p> <p>Mr. Juzer Dalal Motilal Oswal Asset Management Company Limited 10th Floor, Rahimtullah Sayani Road, Opp. Parel ST Depot, Prabhadevi, Mumbai – 400025 Tel No.: +91 8108622222 and +91 22 40548002 Fax No.: 02230896884 Email.: amc@motilaloswal.com</p> <p>Investors are advised to contact any of the Designated Collection Center / Investor Service Center or the AMC by calling the toll free no. of the AMC at +91 8108622222, +91 22 40548002.</p> <p>Investors can also visit our website www.motilaloswalmf.com for complete details.</p> <p>Investor may also approach the Compliance Officer / CEO of the AMC. The details including, inter-alia, name & address of Compliance Officer & CEO, their e-mail addresses and telephone numbers are displayed at each offices of the AMC.</p> <p>For any grievances with respect to transactions through stock exchange mechanism, Unit Holders must approach either their stock broker or the investor grievance cell of the respective stock exchange or their distributor.</p>
XXIII.	Specific attribute of the scheme (such as lock in, duration in case of target maturity scheme/close ended schemes) (as applicable)	This is an open-ended fund of fund scheme investing in Motilal Oswal Nasdaq 100 ETF .
XXIV.	Special product/facility available during ongoing basis	<p>The Special Products / Facilities available during the NFO are as follows:</p> <ul style="list-style-type: none"> i Systematic Investment Plan ii Systematic Transfer Plan iii Systematic Withdrawal Plan iv Switching Option v NAV Appreciation Facility vi Online Facility vii Mobile Facility viii Application through MF utility platform ix Transaction through Stock Exchange x Transaction through electronic mode

		<p>xi Through MFSS and/or NMF II facility of NSE and BSE StAR MF facility of BSE</p> <p>xii Through mobile application of Kfin i.e. 'KFinKart'</p> <p>xiii MFCentral as Official Point of Acceptance of Transactions (OPAT)</p> <p>For further details of above special products / facilities, For Details, kindly refer SAI.</p>
XXV.	Web link	<p>Link for factsheet: https://www.motilaloswalmf.com/download/factsheets</p> <p>Link for TER: https://www.motilaloswalmf.com/total-expense-ratio</p>

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, have been duly 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) A confirmation that the AMC has complied with the compliance checklist applicable for Scheme Information Documents and other than cited deviations/ that 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 the Motilal Oswal Nasdaq 100 fund of Fund approved by them is a new product offered by Motilal Oswal Mutual Fund and is not a minor modification of any existing scheme/fund/product.

Date: November 29, 2024

Place: Mumbai

**Motilal Oswal Asset Management Company Limited
(Investment Manager of Motilal Oswal Mutual Fund)**

SD/-

Name: Aparna Karmase

Designation: Head - Compliance, Legal & Secretarial

Part II. INFORMATION ABOUT THE SCHEME

A. HOW WILL THE SCHEME ALLOCATE ITS ASSETS

The asset allocation pattern of the Scheme would be as follows:

Instruments	Allocations (% of total assets)	
	Minimum	Maximum
Units of Motilal Oswal Nasdaq 100 ETF	95	100
Units of liquid/ debt schemes, Debt, Money Market Instruments, G-Secs, Cash and Cash at call, etc.	0	5

The Fund Manager may invest in Liquid/ Debt Schemes of Motilal Oswal Mutual Fund. However, the Fund Manager may invest in any other schemes of a mutual fund registered with SEBI, which invest predominantly in the money market securities. The Scheme will not invest in securitized debt, ADR, GDR, foreign Securities, nor will it engage in short selling and Repo in corporate debt.

The cumulative gross exposure through underlying ETF, debt, derivative positions, other permitted securities/assets and such other securities/assets as may be permitted by the Board from time to time will not exceed 100% of the net assets of the scheme, subject to approval if any.

The Scheme shall not deploy more than 20% of its net assets in securities lending and not more than 5% of the net assets of the Scheme will be deployed in securities lending to any single intermediary.

Indicative Table

Sl. no	Type of Instrument	Percentage of exposure	Circular references*
1.	Equity Derivatives for non- hedging purposes	The Scheme may take an exposure to equity derivatives of constituents of the Underlying Index when securities of the Index are unavailable, insufficient or for rebalancing at the time of change in Index or in case of corporate actions, for a short period of time. The total exposure to derivatives would be restricted to 50% of the net assets of the Scheme.	In accordance with clause 7.5, 7.6 and 12.25 of SEBI Master Circular SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024.

SID of Motilal Oswal Nasdaq 100 Fund of Fund

		The Fund shall not write options or purchase instruments with embedded written options. When constituent's securities of underlying Index are available again, derivative positions in these securities would be unwound.	
2.	Securities Lending	Subject to the SEBI Regulations as applicable from time to time, the Scheme may, if the Trustees permit, participate in securities lending. The maximum exposure of the Scheme to a single intermediary in the stock lending programme at any point of time would be limited to 50% of the market value of its equity portfolio or up to such limits as may be specified by SEBI. The Scheme will not lend more than 75% of its corpus.	Subject to the SEBI (MF) Regulations and in accordance with Securities Lending Scheme, 1997, SEBI vide clause 12.11 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, as may be amended from time to time, the Scheme intends to engage in Stock Lending.
3.	Short selling	The Scheme will not engage in short selling of securities.	-
4.	Equity Derivatives for non- hedging purposes	Exposure by the Scheme in equity derivative instruments shall not exceed 50% of total equity portfolio and exposure to debt derivative instruments shall not exceed 50% of the total debt portfolio of the scheme. Exposure in equity derivative instruments will be applicable for both hedging and non-hedging purpose.	As per paragraph 7.5.1.5 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024.
5.	Securitized Debt	The scheme will not invest in Securitized Debt	-
6.	Overseas Securities	The scheme will not invest in	-

SID of Motilal Oswal Nasdaq 100 Fund of Fund

		Overseas securities.	
7.	ReITS and InVITS	The scheme will not invest in ReITS and InVITS	
8.	AT1 and AT2 Bonds	The Scheme shall not invest in AT1 and AT2 bonds	
9.	Debt instrument. Including debt instruments having Structured Obligations / Credit Enhancements	The Scheme shall not invest in unrated debt instrument.	
10.	Repo in corporate debt and corporate reverse repo	The Scheme shall not invest in repo in corporate debt and corporate reverse repo.	
11.	Credit Default Swaps (CDS)	The Scheme shall not invest in Credit Default Swaps.	
12.	The scheme will not invest in securities covered under Clause 9.4 and 12.2 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024.		

Change in Asset Allocation Pattern

Subject to the Regulations and clause 2.9 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024 the asset allocation pattern indicated above for the Scheme may change from time to time. In the event of deviation from the mandated asset allocation of the Scheme mentioned in the SID due to passive breaches (occurrence of instances not arising out of omission and commission of AMC), then the AMC shall rebalance the portfolio within a period of 30 business days. Where the portfolio is not rebalanced within 30 business days, justification writing, including details taken to rebalance the portfolio shall be placed before the Investment Committee. The Investment Committee, if so desires, can extend the timelines up to sixty (60) business days from the date of completion of mandated rebalancing period.

In case, the portfolio of scheme is not rebalanced within the aforementioned mandated plus extended timelines, AMCs shall:

- i. not be permitted to launch any new scheme till the time the portfolio is rebalanced.
- ii. not to levy exit load, if any, on the investors exiting such scheme(s).

B. WHERE WILL THE SCHEME INVEST

The Scheme will invest in units of Motilal Oswal Nasdaq 100 ETF. Subject to the Regulations and other prevailing Laws as applicable, the corpus of the Scheme can be invested in any (but not exclusively) of the following securities:

- Units of Motilal Oswal Nasdaq 100 ETF which is approved by SEBI. Further, the Scheme can buy/sell the units from the underlying scheme in Creation Unit Size also by way of cash. The investments could be made either directly in Motilal Oswal Nasdaq 100 ETF or through the secondary market. This facility would provide Motilal Oswal Nasdaq 100 Fund of Fund an additional source to purchase the units through Motilal Oswal Nasdaq 100 ETF in addition to the stock exchange route.
- Debt securities and Money Market Instruments (including reverse repos, Commercial Deposit, Commercial Paper, Treasury Bills and TREPs) permitted by SEBI/RBI or in alternative investment for the call money market as may be provided by RBI to meet the liquidity requirements.
- Mutual Fund units
- 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.
- Any other instruments as may be permitted by RBI/SEBI under prevailing laws from time to time.

The investment restrictions and the limits are specified in the Schedule VII of SEBI Regulations which is mentioned in the section 'Investment Restrictions'.

For detailed derivatives strategies, please refer SAI.

For detailed information about where will the scheme invest, kindly refer Section II.

C. WHAT ARE THE INVESTMENT STRATEGIES

The Scheme follows a passive investment strategy and will predominantly invest in Motilal Oswal Nasdaq 100 ETF. The AMC/ Underlying Scheme does not make any judgments about the investment merit of NASDAQ-100 Index nor will it attempt to apply any economic, financial or market analysis. The Scheme shall invest all of its funds in units of Motilal Oswal Nasdaq 100, except to meet its liquidity requirements. The scheme would also invest in units of Liquid/ debt schemes, debt and money market instruments as stated in the asset allocation table.

Portfolio Turnover

Portfolio Turnover is defined as the lower of sales or purchase divided by the average corpus during a specified period of time. The Scheme, being an open ended Scheme, it is expected that there would be a number of subscriptions and redemptions on a daily basis. However, it is difficult to measure with reasonable accuracy the likely turnover in the portfolio of the Scheme.

Tracking Error Scheme

Tracking error is defined as the standard deviation of the difference between the daily returns of the Underlying Scheme and the NAV of the Scheme. The fund assets will be predominantly invested in the Underlying Scheme and which is valued at the market price of the said units on the principal exchange. The same may be at a variance to the underlying NAV of the Scheme.

Theoretically, the corpus of the Scheme has to be fully invested in the Underlying Scheme completely. However, it is not possible to invest as per the objective due to reason that the Scheme has to incur expenses, regulatory policies, lack of liquidity, etc. The Scheme's returns may therefore deviate from those of its Underlying Scheme. Tracking Error may arise due to the following reasons: -

1. Fees and expenses of the Scheme.
2. Halt in trading on the Stock exchange due to circuit filter rules
3. Cash balance held by the Scheme due to subscriptions, redemption, etc.
4. Delay in receipt of cash flows
5. Non- availability of units of Underlying Scheme or the Underlying Scheme is temporary closed for subscription
6. Lack of liquidity on Stock Exchange

The Scheme has to invest in the Underlying Scheme in whole numbers and has to round off the quantity of units.

Risk Control

Risk is an inherent part of the investment function. Effective Risk management is critical to fund management for achieving financial soundness. Investment by the Scheme would be made as per the investment objective of the Scheme and in accordance with SEBI Regulations. AMC has adequate safeguards to manage risk in the portfolio construction process. Risk control would involve managing risk in order to keep in line with the investment objective of the Scheme. The risk control process would include identifying the risk and taking proper measures for the same. Further, AMC has implemented Bloomberg Portfolio Order Management System as the Front Office System for managing risk. The system has incorporated all the investment restrictions as per the SEBI guidelines and enables identifying and measuring the risk through various risk management tools like various portfolio analytics, risk ratios, average duration and analyses the same and acts in a preventive manner.

Portfolio Turnover

Portfolio Turnover is defined as the lower of sales or purchase divided by the average corpus during a specified period of time. The Scheme, being an open ended Scheme, it is expected that there would be a number of subscriptions and redemptions on a daily basis. However, it is difficult to measure with reasonable accuracy the likely turnover in the portfolio of the Scheme.

D. HOW WILL THE SCHEME BENCHMARK ITS PERFORMANCE?

The performance of the Scheme will be benchmarked against NASDAQ-100 Total Return Index. As the Scheme is a Fund of Fund Scheme and would invest in units of the Scheme, Motilal Oswal Nasdaq 100 ETF and hence the said index is an appropriate benchmark for the Scheme.

Total Return variant of the index (TRI) will be used for performance comparison

SID of Motilal Oswal Nasdaq 100 Fund of Fund

E. WHO MANAGES THE SCHEME?

Name and Designation of the fund manager	Age and Qualification	Other schemes managed by the fund manager and tenure of managing the schemes	Experience
Mr. Swapnil Mayekar Fund Manager Managing Since July 26, 2019	Age: 40 years Qualification: Master of Commerce (Finance Management)	<ol style="list-style-type: none"> 1. Motilal Oswal Nifty 50 Index Fund 2. Motilal Oswal Nifty 500 Index Fund 3. Motilal Oswal Nifty Bank Index Fund 4. Motilal Oswal Nifty Midcap 150 Index Fund 5. Motilal Oswal Nifty Next 50 Index Fund 6. Motilal Oswal Nifty Smallcap 250 Index Fund 7. Motilal Oswal Nifty 50 ETF 8. Motilal Oswal Nifty Midcap 100 ETF 9. Motilal Oswal Nasdaq 100 Fund of Fund 10. Motilal Oswal Nifty 200 Momentum 30 Index Fund 11. Motilal Oswal Nifty 200 Momentum 30 ETF 12. Motilal Oswal BSE Low Volatility ETF 13. Motilal Oswal BSE Low Volatility Index Fund 14. Motilal Oswal BSE Healthcare ETF 15. Motilal Oswal BSE Financials ex Bank 30 Index Fund 16. Motilal Oswal BSE Enhanced Value Index Fund 17. Motilal Oswal BSE Enhanced Value ETF 18. Motilal Oswal BSE Quality Index Fund 19. Motilal Oswal BSE Quality ETF 20. Motilal Oswal Nifty Microcap 250 Index Fund 21. Motilal Oswal Nifty 500 ETF 22. Motilal Oswal Nifty Realty ETF 23. Motilal Oswal Nifty Smallcap 250 ETF 24. Motilal Oswal Nifty India Defence 	Swapnil has over 14 years of experience in the fund management and product development. Motilal Oswal Asset Management Company Ltd. from March 2010 onwards Business Standard, Research Associate from August 2005 to February 2010.

SID of Motilal Oswal Nasdaq 100 Fund of Fund

		<p>Index Fund</p> <p>25. Motilal Oswal Nifty India Defence ETF</p> <p>26. Motilal Oswal Nifty 500 Momentum 50 Index Fund</p> <p>27. Motilal Oswal Nifty 500 Momentum 50 ETF</p>	
<p>Dishant Mehta</p> <p>Associate Fund Manager- Equity Component</p> <p>(Managing Fund Since- October 15, 2024)</p>	<p>Age: 36 years</p> <p>Qualification: Graduate In B.S.C</p>	<p>Associate Fund Manager-</p> <ol style="list-style-type: none"> 1. Motilal Oswal Nifty 50 Index Fund 2. Motilal Oswal Nifty 500 Index Fund 3. Motilal Oswal Nifty Bank Index Fund 4. Motilal Oswal Nifty Midcap 150 Index Fund 5. Motilal Oswal Nifty Next 50 Index Fund 6. Motilal Oswal Nifty Smallcap 250 Index Fund 7. Motilal Oswal Nifty 50 ETF 8. Motilal Oswal Nifty Midcap 100 ETF 9. Motilal Oswal Nasdaq 100 Fund of Fund 10. Motilal Oswal Nifty 200 Momentum 30 Index Fund 11. Motilal Oswal Nifty 200 Momentum 30 ETF 12. Motilal Oswal BSE Low Volatility ETF 13. Motilal Oswal BSE Low Volatility Index Fund 14. Motilal Oswal BSE Healthcare ETF 15. Motilal Oswal BSE Financials ex Bank 30 Index Fund 16. Motilal Oswal BSE Enhanced Value Index Fund 17. Motilal Oswal BSE Enhanced Value ETF 18. Motilal Oswal BSE Quality Index Fund 19. Motilal Oswal BSE Quality ETF 20. Motilal Oswal Nifty Microcap 250 Index Fund 21. Motilal Oswal Nifty 500 ETF 22. Motilal Oswal Nifty Realty ETF 23. Motilal Oswal Nifty Smallcap 250 	<p>Mr. Dishant Mehta has more than 11 years of experience and expertise in Financial markets across different segment -Equities, Derivatives, Commodities and Currencies. Managed Institutional and Foreign Portfolio Investment clients.</p> <p>Motilal Oswal Asset Management Company Ltd. from November 2021 onwards as Passive Fund Dealer.</p>

SID of Motilal Oswal Nasdaq 100 Fund of Fund

		<p>ETF</p> <p>24. Motilal Oswal Nifty India Defence Index Fund</p> <p>25. Motilal Oswal Nifty India Defence ETF</p> <p>26. Motilal Oswal Nifty 500 Momentum 50 Index Fund</p> <p>27. Motilal Oswal Nifty 500 Momentum 50 ETF</p>	
<p>Rakesh Shetty</p> <p>Managing the fund since November 22, 2022</p>	<p>Age: 43 years</p> <p>Qualification: Bachelors of Commerce (B.Com)</p>	<p>Fund Manager –</p> <ol style="list-style-type: none"> 1. Motilal Oswal Large and Midcap Fund 2. Motilal Oswal Midcap Fund 3. Motilal Oswal Focused Fund 4. Motilal Oswal ELSS Tax Saver Fund 5. Motilal Oswal Liquid Fund 6. Motilal Oswal Ultra Short Term Fund 7. Motilal Oswal Balanced Advantage Fund 8. Motilal Oswal Multi Asset Fund 9. Motilal Oswal Flexi Cap Fund 10. Motilal Oswal Small Cap Fund 11. Motilal Oswal Large Cap Fund 12. Motilal Oswal Multi Cap Fund 13. Motilal Oswal Quant Fund 14. Motilal Oswal Business Cycle Fund 15. Motilal Oswal Manufacturing Fund 16. Motilal Oswal S&P 500 Index Fund 17. Motilal Oswal Nifty 5 year benchmark G-Sec ETF 18. Motilal Oswal 5 Year G-Sec Fund of Fund 19. Motilal Oswal Asset Allocation Fund of Fund- Aggressive 20. Motilal Oswal Asset Allocation Fund of Fund- Conservative 21. Motilal Oswal Nasdaq 100 Fund of Fund 22. Motilal Oswal Nasdaq Q50 ETF 23. Motilal Oswal Nifty 200 Momentum 30 Index Fund 24. Motilal Oswal Nifty 200 Momentum 30 ETF 25. Motilal Oswal BSE Low Volatility 	<p>He has more than 15 years of overall experience and expertise in trading in equity, debt segment, Exchange Trade Fund's management, Corporate Treasury and Banking. Prior to joining Motilal Oswal Asset Management Company Limited, The has worked with Company engaged in Capital Market Business wherein he was in charge of equity and debt ETFs, customized indices and has also been part of product development.</p>

SID of Motilal Oswal Nasdaq 100 Fund of Fund

		ETF 26. Motilal Oswal BSE Low Volatility Index Fund 27. Motilal Oswal BSE Healthcare ETF 28. Motilal Oswal BSE Financials ex Bank 30 Index Fund 29. Motilal Oswal BSE Enhanced Value Index Fund 30. Motilal Oswal BSE Enhanced Value ETF 31. Motilal Oswal BSE Quality Index Fund 32. Motilal Oswal BSE Quality ETF 33. Motilal Oswal Gold and Silver ETFs Fund of Funds 34. Motilal Oswal Developed Market Ex US ETFs Fund of Funds 35. Motilal Oswal Nifty 500 ETF 36. Motilal Oswal Nifty Realty ETF 37. Motilal Oswal Nifty Smallcap 250 ETF 38. Motilal Oswal Nifty India Defence Index Fund 39. Motilal Oswal Nifty India Defence ETF 40. Motilal Oswal Nifty 500 Momentum 50 Index Fund 41. Motilal Oswal Nifty 500 Momentum 50 ETF	
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F. HOW IS THE SCHEME DIFFERENT FROM EXISTING SCHEMES OF THE MUTUAL FUND?

The following list consists of existing passively managed open ended equity Index/ ETF schemes of Motilal Oswal Mutual Fund

1.	Motilal Oswal Nifty 50 Index Fund
2.	Motilal Oswal Nifty 500 Index Fund
3.	Motilal Oswal Nifty Bank Index Fund
4.	Motilal Oswal Nifty Midcap 150 Index Fund
5.	Motilal Oswal Nifty Next 50 Index Fund
6.	Motilal Oswal Nifty Smallcap 250 Index Fund
7.	Motilal Oswal S&P 500 Index Fund
8.	Motilal Oswal Nifty 200 Momentum 30 Index Fund
9.	Motilal Oswal BSE Low Volatility Index Fund

SID of Motilal Oswal Nasdaq 100 Fund of Fund

10.	Motilal Oswal BSE Financials ex Bank 30 Index Fund
11.	Motilal Oswal BSE Enhanced Value Index Fund
12.	Motilal Oswal BSE Quality Index Fund
13.	Motilal Oswal S&P 500 Index Fund
14.	Motilal Oswal Nifty Microcap 250 Index Fund
15.	Motilal Oswal Nifty India Defence Index Fund
16.	Motilal Oswal Nifty 500 Momentum 50 Index Fund
17.	Motilal Oswal Nifty MidSmall Financial Services Index Fund
18.	Motilal Oswal Nifty MidSmall India Consumption Index Fund
19.	Motilal Oswal Nifty MidSmall Healthcare Index Fund
20.	Motilal Oswal Nifty MidSmall IT and Telecom Index Fund
21.	Motilal Oswal Nifty 50 ETF
22.	Motilal Oswal Nifty Midcap 100 ETF
23.	Motilal Oswal Nasdaq 100 ETF
24.	Motilal Oswal Nasdaq Q50 ETF
25.	Motilal Oswal Nifty 200 Momentum 30 ETF
26.	Motilal Oswal BSE Low Volatility ETF
27.	Motilal Oswal BSE Healthcare ETF
28.	Motilal Oswal BSE Enhanced Value ETF
29.	Motilal Oswal BSE Quality ETF
30.	Motilal Oswal Nifty 5 YR Benchmark G Sec ETF
31.	Motilal Oswal Nifty 500 ETF
32.	Motilal Oswal Nifty Realty ETF
33.	Motilal Oswal Nifty Smallcap 250 ETF
34.	Motilal Oswal Nifty India Defence ETF
35.	Motilal Oswal Nifty 500 Momentum 50 ETF
36.	Motilal Oswal Gold and Silver ETFs Fund of Funds
37.	Motilal Oswal Nasdaq 100 Fund of Fund
38.	Motilal Oswal Developed Market Ex US ETFs Fund of Funds
39.	Motilal Oswal Asset Allocation Passive Fund of Fund Aggressive
40.	Motilal Oswal Asset Allocation Passive Fund of Fund Conservative

Investors are requested to refer the following link for the differentiation between existing schemes of MOMF:
<https://www.motilaloswalmf.com/download/sid-related-documents>

The Trustees have ensured that the Scheme is a new product offered by Motilal Oswal Mutual Fund and is not a minor modification of its existing Scheme.

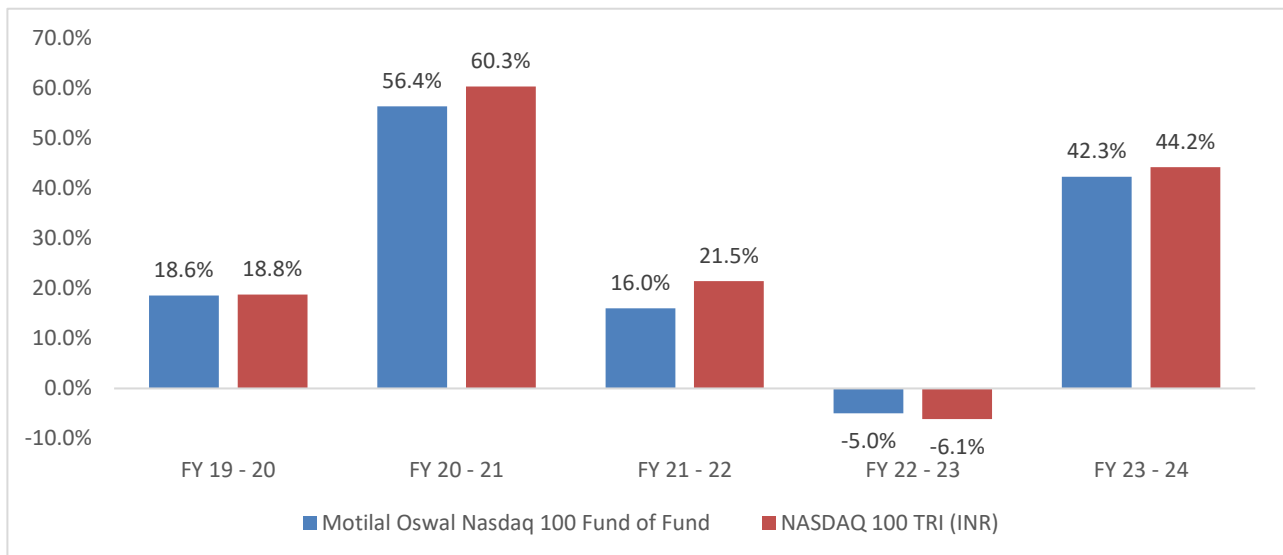
SID of Motilal Oswal Nasdaq 100 Fund of Fund

G. HOW HAS THE SCHEME PERFORMED

The Performance of the Scheme as on September 30, 2024 is as follows:

	Motilal Oswal Nasdaq 100 Fund of Fund	Nasdaq 100 TRI (INR)
Returns for the last 1 year	34.3%	38.4%
Returns for the last 3 year	14.0%	16.3%
Returns for the last 5 year	24.1%	26.4%
Returns since inception	23.3%	24.6%

Absolute Returns for the last Five (5) financial years



Note: Returns for more than one year are compounded annualized and date of inception is deemed to be date of allotment. Date of Allotment November 29, 2018. Past performance may or may not be sustained in future.

H. ADDITIONAL SCHEME RELATED DISCLOSURES

1. TOP 10 HOLDINGS OF THE SCHEME:

Please find below link to access the Top 10 holdings and fund allocation towards various sectors of the scheme <https://www.motilaloswalmf.com/download/factsheets>

SID of Motilal Oswal Nasdaq 100 Fund of Fund

2. 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

The scheme is Fund of Fund thus it is not applicable.

3. PORTFOLIO TURNOVER RATE:

The same is Not Applicable.

4. FUNCTIONAL WEBSITE LINK FOR PORTFOLIO DISCLOSURE:

For Half Yearly Portfolio, please refer - <https://www.motilaloswalmf.com/download/financials>

For Fortnightly / Monthly Portfolio, please refer <https://www.motilaloswalmf.com/download/month-end-portfolio>

5. INVESTMENTS BY DIRECTORS, FUND MANAGER'S AND KEY PERSONNEL OF THE AMC IN SCHEME:

Sr. No.	Category of Persons	Net Value		Market Value (in Rs.)
		Units	NAV per unit	
1.	Mr. Swapnil Mayekar	Nil		
2.	Mr. Dishant Mehta			
3.	Mr. Rakesh Shetty			

6. INVESTMENTS OF AMC IN THE SCHEME –

In accordance with SEBI (Mutual Funds) (Amendment) Regulations, 2014 the Sponsor or AMC has invested a portion of its assets into the Scheme as seed capital to the extent mandated and such seed capital will not be redeemed or withdrawn by the AMC until the winding up of the Scheme.

In addition to investments as mandated under the Regulations as mentioned above, the AMC may invest in the Scheme during the continuous offer period subject to the SEBI (MF) Regulations. The AMC shall not charge investment management fees on investment by the AMC in the Scheme.

For the details pertaining to the said investment visit

<https://www.motilaloswalmf.com/download/regulatory-updates>

PART III- OTHER DETAILS

A. COMPUTATION OF NAV

The Net Asset Value (NAV) per unit under 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 valuation norms, 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 Asset Value (NAV) of the units under the Scheme shall be calculated as follows:

$$\begin{aligned} \text{NAV (Rs.)} = & \text{Market or Fair Value of Scheme's investments} + \text{Receivables} + \text{Accrued Income} \\ & + \\ & \text{Other Assets} - \text{Accrued Expenses} - \text{Payables} - \text{Other Liabilities} \end{aligned}$$

No. of Units outstanding under Scheme on the Valuation Day

The NAV will be calculated up to four decimals.

The NAV Calculation shall in accordance with SEBI MF Regulations and is available on the mutual fund website www.motilaloswalmf.com. The NAV shall be calculated and disclosed on each business day. The units of the Underlying Scheme will be valued at market price of underlying units as traded on the principal stock exchange. In case the units of Underlying Scheme get classified as thinly traded / non traded the same may be valued as per the underlying NAV of the Underlying Scheme. For the purposes of determination of the thinly traded / non traded securities the definitions in the SEBI regulations pertaining to equity schemes shall be applied. The income earned and the profits realized in respect of the Units remain invested and are reflected in the NAV of the Units.

ILLUSTRATION OF NAV:

If the net assets of the Scheme, after considering applicable expenses, are Rs.10,45,34,345.34 and units outstanding are 10,00,0000, then the NAV per unit will be computed as follows:

$$10,45,34,345.34 / 10,00,000 = \text{Rs. } 10.4534 \text{ per unit (rounded off to four decimals)}$$

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 stationary, bank charges etc. The entire NFO expenses were borne by the AMC.

C. ANNUAL SCHEME RECURRING EXPENSES

These are the fees and expenses for operating the Scheme. These expenses include but are not limited to Investment Management and Advisory Fee charged by the AMC, Registrar and Transfer agents' fees & expenses, marketing and selling costs etc.

The AMC has estimated that upto 1.00% of the daily average net assets of the scheme will be charged to the scheme as expenses as permitted under Regulation 52 of SEBI (MF) Regulations. For the actual current expenses being charged, the investor should refer to the website of the Fund.

Particulars	% p.a. of daily Net Assets
Investment Management and Advisory Fees	Upto 1.00%
Trustee fee	
Audit fees	
Custodian fees	
Registrar & Transfer Agent Fees	
Marketing & Selling expense including agents' commission	
Cost related to investor communications	
Cost of fund transfer from location to location	
Cost toward investor and Education fund	
Brokerage and transaction cost pertaining to distribution of unit	
Cost of providing account statements and IDCW/ redemption cheques and warrants	
Costs of statutory Advertisements	
Cost towards investor education & awareness (at least 1 bps)	
Brokerage & transaction cost over and above 12 bps and 5 bps for cash and derivative market trades respectively	
Goods and Service Tax (GST) on expenses other than investment management and advisory fees	
GST on brokerage and transaction cost	
Other Expenses*	
Maximum total expense ratio (TER) permissible under Regulation 52 (6) (c)	Upto 1%
Additional expenses under regulation 52 (6A) (c)	Upto 0.05%
Additional expenses for gross new inflows from specified cities under Regulation 52 (6A)(b)#	Upto 0.30%

*Any other expenses which are directly attributable to the Scheme, may be charged with approval of the Trustee within the overall limits as specified in the Regulations except those expenses which are

specifically prohibited.

#Additional TER will be charged based on inflows only from retail investors (other than Corporates and Institutions) from B 30 cities.

As per clause 10.1.3 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, it has been decided that inflows of amount upto Rs. 2,00,000/- per transaction, by the individual investors shall be considered as inflows from retail investors.

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 Asset Management Companies (AMC), its associate, sponsor, trustee or any other entity through any route. Provided that the expenses that are very small in value but high in volume may be paid out of AMC's books. Such expenses can be paid out of AMC's books at actuals or not exceeding 2 bps of respective scheme AUM, whichever is lower.

However, the upfront trail commission shall be paid from AMC's books for inflows through SIPs from new investors as per the applicable regulations. The said commission shall be amortized on daily basis to the scheme over the period for which the payment has been made. A complete audit trail of upfronting of trail commissions from the AMC's books and amortization of the same to scheme(s) thereafter shall be made available for inspection. The said commission should be charged to the scheme as 'commissions' and should also account for computing the TER differential between regular and direct plans in each scheme.

The recurring expenses of the Scheme (excluding additional expenses under regulation 52(6A)(c) and additional distribution expenses for gross inflows from specified cities), as per SEBI Regulations are as follows:

First Rs.500 crore	Next Rs.250 crore	Next Rs.1,250 crore	Next Rs.3,000 crore	Next Rs.5,000 crore	Next Rs.40,000 crore	on the balance of the assets
2.25%	2.00%	1.75%	1.60%	1.50%	Total expense ratio reduction of 0.05% for every increase of Rs. 5,000 crores of daily net assets or part thereof.	1.05%

The expenses towards 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

are fungible in nature. 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) shall also be incurred towards any of these expense heads.

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. The TER of the Direct Plan will be lower to the extent of the distribution expenses/commission which is charged in the Regular Plan and no commission for distribution of Units will be paid / charged under the Direct Plan. Accordingly, the NAV of the Direct Plan would be different from NAV of Regular Plan.

In addition to expenses under Regulation 52(6) and (6A), AMC may charge GST on investment and advisory fees, expenses other than investment and advisory fees and brokerage and transaction cost as below:

1. GST on investment and advisory fees charged to the scheme will be in addition to the maximum limit of TER as prescribed in regulation 52 (6) of the SEBI Regulations.
2. GST on expenses other than investment and advisory fees, if any, shall be borne by the scheme within the maximum limit of TER as per regulation 52 of the SEBI Regulations.
3. GST on exit load, if any, will be paid out of the exit load proceeds and exit load net of GST, if any, shall be credited to the scheme.
4. GST on brokerage and transaction cost paid for execution of trade, if any, shall be within the limit prescribed under regulation 52 of the SEBI Regulations.

In accordance with Regulation 52(6A), the following expenses can be charged in addition to the existing total recurring expenses charged under Regulation 52(6):

Brokerage and transaction costs which are incurred for the purpose of execution of trade shall be charged to the Scheme, not exceeding 0.12 % in case of cash market transactions and 0.05 % in case of derivatives transactions;

Any payment towards brokerage and transaction costs, over and above the said 12 bps and 5 bps for cash market and derivatives transactions respectively, shall be charged to the Scheme within the total recurring expenses limit specified under Regulation 52 of SEBI Regulations. Any expenditure in excess of the said limit will be borne by the AMC/Trustees/Sponsors.

In addition to the limits as specified in Regulation 52(6) of SEBI (Mutual Funds) Regulations 1996 or the Total Recurring Expenses (Total Expense Limit) as specified above, the following costs or expenses may be charged to the scheme:

Additional TER can be charged up to 30 basis points on daily net assets of the scheme as per regulation 52 of SEBI (Mutual Funds) Regulations, 1996 (hereinafter referred to as Regulations), if

the new inflows from beyond top 30 cities are at least (a) 30% of gross new inflows in the scheme or (b) 15% of the average assets under management (year to date) of the scheme, whichever is higher Provided that expenses charged under this clause shall be utilised for distribution expenses incurred for bringing inflows from such cities

In case inflows from beyond top 30 cities is less than the higher of (a) or (b) above, additional TER on daily net assets of the scheme shall be charged as follows:

$$\frac{\text{Daily net assets} \times 30 \text{ basis points} \times \text{New inflows from beyond top 30 cities}}{365} \times \text{Higher of (a) or (b) above}$$

* 366, wherever applicable.

The 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 TER on account of inflows from beyond top 30 cities so charged shall be clawed back in case the same is redeemed within a period of 1 year from the date of investment.

Mutual funds/AMCs shall make complete disclosures in the half yearly report of Trustees to SEBI regarding the efforts undertaken by them to increase geographical penetration of mutual funds and the details of opening of new branches, especially at locations beyond top 30 cities.

As per AMFI letter no. 35P/ MEM-COR/ 85-a/ 2022-23 dated March 02, 2023 on B-30 Incentive Mechanism, AMC has been advised to keep the B-30 incentive structure in abeyance with effect from March 01, 2023 till any further guidelines regarding necessary safeguards are issued by SEBI. However, AMC will continue to accrue expenses in the mutual fund schemes under Regulation 52 (6A) (b) and make the payment of B-30 incentive in respect of new inflows received from B-30 locations prior to March 01, 2023.

The Mutual Fund would update the current expense ratios on the website (www.motilaloswalmf.com) atleast three working days prior to the effective date of the change. Investors can refer to “Total Expense Ratio” section on <https://www.motilaloswalmf.com/downloads/mutual-fund/totalexpenseratio> for Total Expense Ratio (TER) details.

Illustration of impact of expense ratio on returns of the Scheme

	Regular Plan	Direct Plan
Net asset before expenses	11,000	11,000
Expenses other than Distribution Expenses _0.15%	16.5	16.5

SID of Motilal Oswal Nasdaq 100 Fund of Fund

Distribution Expenses 0.50%	55	
Returns after Expenses at the end of the Year	10,929	10,984
Returns on invested amount after expenses (Rs)	929	984
% Returns after Expenses at the end of the Year	9.29%	9.84%

- The purpose of the above illustration is purely to explain the impact of expense ratio charged to the Scheme and should not be construed as providing any kind of investment advice or guarantee of returns on investments.
- It is assumed that the expenses charged are evenly distributed throughout the year. The expenses of the Direct Plan under the Scheme may vary with that of the Regular Plan under the Scheme.
- Calculations are based on assumed NAVs, and actual returns on your investment may be more, or less.

Any tax impact has not been considered in the above example, in view of the individual nature of the tax implications. Each investor is advised to consult his or her own financial advisor

D. LOAD STRUCTURE

Load is an amount which is paid by the investor to subscribe to the units or to redeem the units from the Scheme. This exit load charged (net of GST) will be credited back to 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.motilaloswalmf.com or may call at toll free no. 1800-200-6626 or your distributor.

Type of Load	Load chargeable (as %age of NAV)
Exit	<p>Nil</p> <p>Exit Load will be applicable on switch amongst the Schemes of MOMF. No Load shall be imposed for switching between Options within the Scheme. Further, it is clarified that there will be no exit load charged on a switch-out from Regular to Direct plan within the same scheme.</p>

The investor is requested to check the prevailing load structure of the Scheme before investing.

Repurchase/ Resale is at Net Asset Value (NAV) related prices with repurchase/ resale loads as applicable (within limits) as specified under SEBI Regulations 1996, While determining the price of the units, the fund will ensure that the repurchase price is not lower than 95 per cent of the Net Asset Value.

Any imposition or enhancement in the load structure shall apply on a prospective basis and in no case the same would affect the existing investors adversely. Bonus units and units issued on reinvestment of IDCW s shall not be subject to entry and exit load. No Load shall be imposed for switching between Options within the Scheme.

Under the Scheme, the AMC reserves the right to modify/alter the load structure if it so deems fit in the interest of smooth and efficient functioning of the scheme, subject to maximum limits as prescribed under the SEBI Regulations. The load may also be changed from time to time and in case of exit/redemption, load may be linked to the period of holding.

For any change in the load structure, the AMC would undertake the following steps:

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

SECTION II

I. INTRODUCTION

A. DEFINITIONS/INTERPRETATION

For detailed description please refer <https://www.motilaloswalmf.com/download/sid-related-documents>

B. REQUIREMENT OF MINIMUM INVESTORS IN THE SCHEME

The Scheme/Plan shall have a minimum of 20 investors and no single investor shall account for more than 25% of the corpus of the Scheme/Plan(s). In case the Scheme / Plan(s) does not have a minimum of 20 investors in the stipulated period, the provisions of Regulation 39(2)(c) of the SEBI (MF) Regulations would become applicable automatically without any reference from SEBI and accordingly the Scheme / Plan(s) shall be wound up and the units would be redeemed at applicable NAV. The two conditions mentioned above shall also be complied within each subsequent calendar quarter thereafter, on an average basis, as specified by SEBI. If there is a breach of the 25% limit by any investor over the quarter, a rebalancing period of one month would be allowed and thereafter the investor who is in breach of the rule shall be given 15 days' notice to redeem his exposure over the 25 % limit. Failure on the part of the said investor to redeem his exposure over the 25 % limit within the aforesaid 15 days would lead to automatic redemption by the Mutual Fund on the applicable Net Asset Value on the 15th day of the notice period. The Fund shall adhere to the requirements prescribed by SEBI from time to time in this regard.

C. SPECIAL CONSIDERATIONS

- Prospective investors should study this SID and SAI carefully in its entirety and should not construe the contents hereof as advise relating to legal, taxation, financial, investment or any other matters and are advised to consult their legal, tax, financial and other professional advisors to determine possible legal, tax, financial or other considerations of subscribing to or redeeming units before making a decision to invest/redeem/hold units.
- Neither this SID and SAI nor the units have been registered in any jurisdiction. The distribution of this SID or SAI in certain jurisdictions may be restricted or totally prohibited to registration requirements and accordingly, any person who comes into possession of this SID or SAI is required to inform themselves about and to observe any such restrictions and/ or legal compliance requirements of applicable laws and Regulations of such relevant jurisdiction. Any changes in SEBI/Stock Exchange/RBI regulations and other applicable laws/regulations could have an effect on such investments and valuation thereof.
- The AMC, Trustee or the Mutual Fund have not authorized any person to issue any advertisement or to give any information or to make any representations, either oral or written, other than that contained in this SID or SAI or as provided by the AMC in connection with this offering. Prospective Investors are

advised not to rely upon any information or representation not incorporated in the SID or SAI or as provided by the AMC as having been authorized by the Mutual Fund, the AMC or the Trustee.

- The tax benefits described in this SID and SAI are as available under the present taxation laws and are available subject to relevant conditions. The information given is included only for general purpose and is based on advise received by the AMC regarding the law and practice currently in force in India as on the date of this SID and the Unitholders should be aware that the relevant fiscal rules or their interpretation may change. As is the case with any investment, there can be no guarantee that the tax position or the proposed tax position prevailing at the time of an investment in the Scheme will endure indefinitely. In view of the individual nature of tax consequences, each Unitholder is advised to consult his / her own professional tax advisor.
- Redemptions due to change in the fundamental attributes of the Scheme or due to any other reasons may entail tax consequences. The Trustee, AMC, Mutual Fund, their directors or their employees shall not be liable for any of the tax consequences that may arise.
- The Trustee, AMC, Mutual Fund, their directors or their employees shall not be liable for any of the tax consequences that may arise, in the event that the Scheme is wound up for the reasons and in the manner provided in SAI.
- The Mutual Fund may disclose details of the investor's account and transactions there under to those intermediaries whose stamp appears on the application form or who have been designated as such by the investor. In addition, the Mutual Fund may disclose such details to the bankers, as may be necessary for the purpose of effecting payments to the investor. The Fund may also disclose such details to regulatory and statutory authorities/bodies as may be required or necessary.
- MOAMC undertakes the following activities other than that of managing the Schemes of MOMF and has also obtained NOC from SEBI for the same:
 - a. MOAMC is a registered Portfolio Manager under SEBI (Portfolio Managers) Regulations, 1993 bearing registration number INP000000670 dated August 21, 2017.
 - b. MOAMC acts as an Investment Manager to the Schemes of Motilal Oswal Alternative Investment Trust and is registered under SEBI (Alternative Investment Funds) Regulations, 2012 as Category III AIF bearing registration number IN/AIF3/13-14/0044 and IN/AIF3/19-20/0799 respectively.
 - c. MOAMC has incorporated a wholly owned subsidiary in Mauritius which acts as an Investment Manager to the funds based in Mauritius.
 - d. MOAMC has incorporated a wholly owned subsidiary in India which currently undertakes Investment Advisory Services/Portfolio Management Services to offshore clients.
 - e. AMC confirms that there is no conflict of interest between the aforesaid activities managed by AMC. In the situations of unavoidable conflicts of interest, the AMC undertakes that it shall satisfy itself that adequate disclosures are made of source of conflict, potential 'material risk or damage' to investor interest and develop parameters for the same.

- Apart from the above-mentioned activities, the AMC may undertake any business activities other than in the nature of management and advisory services provided to pooled assets including offshore funds, insurance funds, pension funds, provident funds, if any of such activities are not in conflict with the activities of the mutual fund subject to receipt of necessary regulatory approvals and approval of Trustees and by ensuring compliance with provisions of regulation 24(b) (i to viii). Provided further that the asset management company may, itself or through its subsidiaries, undertake portfolio management services and advisory services for other than broad based fund till further directions, as may be specified by the Board, subject to compliance with the following additional conditions: -
 - i) it satisfies the Board that key personnel of the asset management company, the system, back office, bank and securities accounts are segregated activity wise and there exist system to prohibit access to inside information of various activities;
 - ii) it meets with the capital adequacy requirements, if any, separately for each of such activities and obtain separate approval, if necessary under the relevant regulations.

Explanation: —For the purpose of this regulation, the term ‘broad based fund’ shall mean the fund which has at least twenty investors and no single investor account for more than twenty-five percent of corpus of the fund.

- The Trustee, in the general interest of the unit holders of the Scheme offered under this SID and keeping in view of the unforeseen circumstances/unusual market conditions, may limit the total number of Units which can be redeemed on any Business Day.
- As the liquidity of the Scheme’s investments may sometimes be restricted by trading volumes and settlement periods, the time taken by the Fund for Redemption of Units may be significant in the event of an inordinately large number of Redemption requests. The Trustee has the right to limit redemptions under certain circumstances. Please refer to the section “Right to limit Redemption”.
- Pursuant to the provisions of Prevention of Money Laundering Act, 2002 (PMLA), if after due diligence, the AMC believes that any transaction is suspicious in nature as regards money laundering, the AMC shall have absolute discretion to report such suspicious transactions to FIU-IND (Financial Intelligence Unit – India) or such other authorities as prescribed under the rules/guidelines issued thereunder by SEBI and/or RBI and take any other actions as may be required for the purposes of fulfilling its obligations under PMLA and rules/guidelines issued thereunder by SEBI and/or RBI without obtaining the prior approval of the investor/Unitholder/ any other person.
- Investors applying for subscription of Units offered directly with the Fund (i.e. not routed through any distributor/agent) hereinafter referred to as 'Direct Plan' will be subject to a lower expense ratio excluding distribution expenses, commission, etc. and no commission for distribution of Units will be paid / charged under Direct Plan and therefore, shall not in any manner be construed as an investment advice offered by the Mutual Fund/AMC. The subscription of Units through Direct Plan is a facility offered to the investor only to execute his/her/their transactions at a lower expense ratio. Before making an investment decision, Investors are advised to consult their own investment and other professional advisors.

D. RISK FACTORS

Scheme Specific Risk Factors: The Scheme is subject to the principal risks described below. Some or all of these risks may adversely affect Scheme's NAV, yield, return and/or its ability to meet its objectives.

- **Risks associated with investing in Funds of Funds Scheme**
 - a. Investors may please note that they will be bearing the expenses of the fund of fund scheme in addition to the expenses of the underlying scheme in which the fund of fund scheme makes investment.
 - b. The Scheme may invest in units of gold and silver exchange traded funds. Hence the Scheme's performance may depend upon the performance of the underlying mutual fund scheme. Any change in the investment policies or the fundamental attributes of the underlying scheme could affect the performance of the Scheme.
 - c. The Portfolio disclosure of the Scheme will be limited to providing the particulars of the underlying scheme where the Scheme has invested and will not include the investments made by the underlying Scheme.
 - d. The fund assets are predominantly invested in units of gold and silver exchange traded funds and valued at the market price of the said units on the exchange. The same may be at a variance to the underlying NAV of the fund, due to market expectations, demand supply of the units, etc. To that extent the performance of scheme shall be at variance with that of the underlying scheme.
 - e. The Fund may subscribe according to the value equivalent to unit creation size as applicable for each of the underlying scheme. When subscriptions received are not adequate enough to invest in creation unit size, fund may buy or sell units of underlying schemes through stock exchanges or may be deployed in debt and money market instruments. The Scheme may also invest in such instruments to meet the liquidity requirements. As a result the returns of the Scheme may differ from the underlying ETF(s).
 - f. The liquidity of the Scheme's investments may be inherently restricted by trading volumes, settlement periods and transfer procedures. In the event of an inordinately large number of redemption requests, or of a re-structuring of the Scheme's investment portfolio, these periods may become significant.
 - g. The NAV of the scheme to the extent invested in Money market securities are likely to be affected by changes in the prevailing rates of interest and are likely to affect the value of the Scheme's holdings and thus the value of the Scheme's Units.
 - h. 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. Money market securities, while fairly liquid, lack a well-developed secondary market, which may restrict the selling ability of the Scheme and may lead to the Scheme incurring losses till the security is finally sold.

- **Risk associated with Investment in Units of mutual fund**

Investment in Mutual Fund Units involves investment risks such as trading volumes, settlement risk, liquidity risk, default risk including the possible loss of principal. As the price / value / interest rate of the securities in which the Scheme(s) invests fluctuates, the value of your investment in the Scheme(s) may go up or down depending on the various factors and forces affecting the capital markets and money markets.

- **Market Risk**

The Scheme's NAV will react to stock market movements. The value of investments in the scheme may go down over a short or long period due to fluctuations in Scheme's NAV in response to factors such as performance of companies whose stock comprises the underlying portfolio, economic and political developments, changes in government policies, changes in interest rates, inflation and other monetary factors causing movement in prices of underlying investments.

- **Right to Limit Redemptions**

The Trustee, in the general interest of the unit holders of the Scheme offered under this SID and keeping in view of the unforeseen circumstances/unusual market conditions, may limit the total number of Units which can be redeemed on any Business Day subject to the guidelines/circulars issued by the Regulatory Authorities from time to time.

- **Risk Factors relating to Portfolio Rebalancing**

In the event that the asset allocation of the Scheme deviates from the ranges as provided in the asset allocation table in this SID, then the Fund Manager will rebalance the portfolio of the Scheme to the position indicated in the asset allocation table. However, if market conditions do not permit the Fund Manager to rebalance the portfolio of the Scheme then the AMC would notify the Board of the Trustee Company and the Investment Committee of the AMC with appropriate justifications.

- **Risks associated with Segregated portfolio**

The AMC / Trustee shall decide on creation of segregated portfolio of the Scheme in case of a credit event/actual default at issuer level. Accordingly, Investor holding units of segregated portfolio may not be able to liquidate their holding till the time recovery of money from the issuer. The Security comprised of segregated portfolio may not realise any value. Further, Listing of units of segregated portfolio in recognised 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.

- **Risks Associated with Money Market Instruments**

Credit Risk: Credit Risk means that the issuer of a security may default on interest payments or even paying back the principal amount on maturity. (i.e. the issuer may be unable to make timely principal and interest payments on the security). Even where no default occurs, the prices of security may go down because the credit rating of an issuer goes down. It must be, however, noted that where the Scheme has invested in Government securities, there is no risk to that extent.

Liquidity or Marketability Risk: This refers to the ease with which a security can be sold at or near to its valuation yield-to-maturity (YTM). The primary measure of liquidity risk is the spread between the bid price and the offer price quoted by a dealer. Liquidity risk is today characteristic of the Indian fixed income market.

Spread Risk: In a floating rate security the coupon is expressed in terms of a spread or mark up over

the benchmark rate. In the life of the security this spread may move adversely leading to loss in value of the portfolio. The yield of the underlying benchmark might not change, but the spread of the security over the underlying benchmark might increase leading to loss in value of the security.

Liquidity Risk: As the liquidity of the investments made by the Scheme(s) could, at times, be restricted by trading volumes and settlement periods, the time taken by the Mutual Fund for liquidating the investments in the scheme may be high in the event of immediate redemption requirement. Investment in such securities may lead to increase in the scheme portfolio.

- Different types of securities in which the scheme would invest as given in the SID 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 amount of risk than Government securities. Further even among corporate bonds, bonds, which are AA rated, are comparatively more risky than bonds, which are AAA rated.
- **Risks associated with investing in TREPS Segments**
The mutual fund is a member of securities and TREPS segments of the Clearing Corporation of India (CCIL). All transactions of the mutual fund in government securities and in TREPS segments 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. The members are required to contribute an amount as communicated by CCIL from time to time to the default fund maintained by CCIL as a part of the default waterfall (a loss mitigating measure of CCIL in case of default by any member in settling transactions routed through CCIL). The mutual fund is exposed to the extent of its contribution to the default fund of CCIL at any given point in time. In the event that the default waterfall is triggered and the contribution of the mutual fund is called upon to absorb settlement/default losses of another member by CCIL, the scheme may lose an amount equivalent to its contribution to the default fund allocated to the scheme on a pro-rata basis.
- **Tracking Error Risk**
The Fund Manager would not be able to invest the entire corpus exactly in the Underlying Scheme due to certain factors such as the expenses, regulatory policies, lack of liquidity, etc., which may result in Tracking Error. Hence it may affect AMC's ability to achieve close correlation with the Underlying Scheme. The Scheme's returns may therefore deviate from its Underlying Scheme. "Tracking Error" is defined as the standard deviation of the difference between daily returns of the Underlying Scheme and the NAV of the Scheme. The Fund Manager would monitor the Tracking Error of the Scheme on an ongoing basis and would seek to minimize the Tracking Error to the maximum extent possible. There can be no assurance or guarantee that the Scheme will achieve any particular level of Tracking Error relative to performance of the Underlying Scheme.
- **Trading through mutual fund trading platforms of BSE and/ or NSE**
In respect of transaction in Units of the Scheme through BSE and/ or NSE, allotment and redemption of Units on any Business Day will depend upon the order processing/settlement by BSE and/ or NSE and

their respective clearing corporations on which the Mutual Fund has no control.

- **Risk associated with potential change in Tax structure**

This summary of tax implications given in the taxation section is based on the current provisions of the applicable tax laws. This information is provided for general purpose only. The current taxation laws may change due to change in the 'Income Tax Act 1961' or any subsequent changes/amendments in Finance Act/Rules/Regulations. Any change may entail a higher outgo to the scheme or to the investors by way of securities transaction taxes, fees, taxes etc. thus adversely impacting the scheme and its returns.

- **Risk associated with investing in Motilal Oswal Nasdaq 100 ETF**

- a. Investments in the equity shares of the Companies constituting the Index are subject to price fluctuation on daily basis. The volatility in the value of equity is due to various micro and macro-economic factors like economic and political developments, changes in interest rates, etc. affecting the securities markets. This may have adverse impact on individual securities/sector and consequently on the NAV of Scheme.
- b. The Scheme would invest in the securities comprising the Index in the same proportion as the securities have in the Index. Hence, the risk associated with the corresponding Index would be applicable to the Scheme. The Index has its own criteria and policy for inclusion/exclusion of securities from the Index, its maintenance thereof and effecting corporate actions. The Fund would invest in the securities of the Index regardless of investment merit, research, without taking a view of the market and without adopting any defensive measures. The Fund would not select securities in which it wants to invest but is guided by the Index. As such the Scheme is not actively managed but is passively managed.
- c. As the units of the Scheme are listed on the Stock Exchange, trading in the units of the Scheme may be halted due to market conditions or for reasons that in the view of the Exchange Authorities or SEBI. There could also be trading halts caused by extraordinary market volatility and pursuant to NSE/BSE and SEBI circuit filter rules and the Scheme would not be able to buy/sell securities in case of subscriptions/redemptions, which may impact the Scheme. Further, there can be no assurance that the requirements of the exchange necessary to maintain the listing of the Scheme will continue to be met or will remain unchanged.
- d. Listing and trading of the units are undertaken on the Stock Exchanges within the rules, regulation and policy of the Stock Exchange and SEBI. Any change in trading rules, regulation and policy by the regulatory authority would have a bearing on the trading of the units of the Scheme and its prices.
- e. Though the Scheme is listed on the NSE and BSE, there is no assurance that an active secondary market will develop or be maintained. Hence, there would be times when trading in the units of the Scheme would be infrequent.
- f. The NAV of the Scheme reflect the valuation of its investment and any changes in market value of its investments would have a bearing on its NAV. When the units are traded on the Stock Exchange, the units of the Scheme may trade at prices which can be different from the NAV due to various factors like demand and supply for the units of the Scheme, perceived trends in the market outlook, etc.

- g. 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 portfolio.
- h. Investors should note that even though the Scheme is an open ended Scheme, subscription/redemptions directly with the Fund would be limited to such investors who have the ability to subscribe/redeem the units of the Scheme in specific lot sizes. Generally, these lot sizes are larger as compared to normal funds. Even though this Scheme is open ended due to large lot size, very few investors can directly subscribe and redeem the units of the Scheme with the Fund. However, investors wishing to subscribe/redeem units in other than specific lot sizes can do so by buying/selling the same on the Stock Exchange unless no quotes are available on the exchange for 3 trading days consecutively.
- i. Tracking error may arise due to various reasons that the Scheme has to incur expenses, regulatory policies, lack of liquidity, etc. The Scheme's returns may therefore deviate from those of its Underlying Scheme. However, the Fund would endeavor to keep the tracking error as low as possible.
- j. The Scheme will invest in foreign securities. Such overseas investments will be made subject to any / all approvals, conditions thereof as may be stipulated by SEBI / RBI and provided such investments do not result in expenses to the Fund in excess of the ceiling on expenses prescribed by and consistent with costs and expenses attendant to international investing. The Fund may, where necessary, appoint other intermediaries of repute as advisors, custodian/sub-custodians etc. for administering such investments. The appointment of such intermediaries shall be in accordance with the applicable requirements of SEBI and within the permissible ceiling of expenses.
- k. As per the SEBI (MF) Regulation, the Fund is permitted to invest USD 1 billion. However, the overall limit for the Mutual Fund Industry is USD 7 billion. The Scheme therefore may or may not be able to utilise the limit of USD 1 billion due to the USD 7 billion limit being exhausted by other Mutual Funds. Further, the overall ceiling for investment in overseas Exchange Traded Funds (ETFs) that invests in securities is USD 1 billion subject to a maximum of USD 300 million per mutual fund. As and when the investment limits are breached, the subscriptions into the Scheme shall be suspended till further notice by the AMC.
- l. Mutual Funds can make investments in overseas Exchange Traded Fund (ETF(s)) subject to a maximum of USD 300 million per Mutual Fund, within the overall industry limit of USD 1 billion.
- m. As the Scheme will invest in securities which are denominated in foreign currencies, fluctuations in the exchange rates of these foreign currencies may have an impact on the income and value of the Fund. Thus, returns to investors are the result of a combination of returns from investments and from movements in exchange rates. Thus, the Indian rupee equivalent of the net assets, distribution and income may be adversely affected by changes in the exchange rates of respective foreign currencies relative to the Indian Rupee. Restrictions on currency trading that may be imposed by developing

market countries will have an adverse effect on the value of the securities of companies that trade or operate in such countries. The repatriation of capital to India may also be hampered by changes in the regulations concerning exchange controls or political circumstances as well as the application to it of other restriction on investment.

The risk of investing in foreign securities carries an exchange rate risks related to depreciation of foreign currency and country risks. The country risks would include events such as change in regulations or political circumstances like introduction of extraordinary exchange rate controls, restrictions on repatriation of capital due to exchange rate controls, bilateral political tensions leading to immobilisation of overseas financial assets and the prevalent tax laws of the respective jurisdiction for the execution of trades or otherwise. Some countries prohibit or impose substantial restrictions on investments by foreign entities. Certain countries may restrict investment opportunities in issuers or industries or securities deemed important to national interests. The manner, in which foreign investors may invest in companies/securities in certain countries, as well as limitations on such investments, may have an adverse impact on the operations of the Scheme. Certain risk arises from the inability of a country to meet its financial obligations. It is the risk encompassing economic, social and political conditions in a foreign country which might adversely affect the interests of the Scheme.

Risk Control

Risk is an inherent part of the investment function. Effective Risk management is critical to fund management for achieving financial soundness. Investment by the Scheme would be made as per the investment objective of the Scheme and in accordance with SEBI Regulations. AMC has adequate safeguards to manage risk in the portfolio construction process. Risk control would involve managing risk in order to keep in line with the investment objective of the Scheme. The risk control process would include identifying the risk and taking proper measures for the same. The system has incorporated all the investment restrictions as per the SEBI guidelines and enables identifying and measuring the risk through various risk management tools like various portfolio analytics, risk ratios, average duration and analyses the same and acts in a preventive manner.

Risk mitigation strategies

Risk and Description	Risk mitigates / management strategy
<u>Risks associated with Fund of Funds Scheme</u>	
<u>Market Risk</u> The Scheme is vulnerable to movements in the prices of ETFs invested by the Scheme, which could have a material bearing on the overall returns from the Scheme. The value of the underlying Scheme investments, may be affected generally by factors affecting securities markets, such as price and volume, volatility in the capital markets, interest rates,	Market risk is inherent to an equity scheme. Being a passively managed scheme, it will invest in the securities included in its Underlying Scheme.

SID of Motilal Oswal Nasdaq 100 Fund of Fund

<p>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.</p>	
<p><u>Liquidity risk</u> The liquidity of the Scheme's investments is inherently restricted by trading volumes in the securities in which they invests.</p>	<p>The Scheme will try to maintain a proper asset-liability match to ensure redemption payments are made on time and not affected by illiquidity of the underlying stocks.</p>
<p><u>Tracking Error risk (Volatility/ Concentration risk):</u> The performance of the Scheme may not commensurate with the performance of the underlying Index viz. NASDAQ 100 Index on any given day or over any given period.</p>	<p><u>Tracking Error risk (Volatility/ Concentration risk):</u> Over a short to medium period, the Scheme may carry the risk of variance between portfolio composition and Benchmark. The objectives of the scheme are too closely track the performance of the Underlying Index over the same period, subject to tracking error. The Scheme would endeavor to maintain a low tracking error by actively aligning the portfolio in line with the Index.</p>
<p><u>Derivatives Risk</u> As and when the Scheme trades in the derivatives market there are risk factors and issues concerning the use of derivatives since derivative products are specialized instruments that require investment techniques and risk analyses different from those associated with stocks and bonds.</p>	<p>Derivatives will be used in the form of Index Options, Index Futures and other instruments as may be permitted by SEBI. All derivatives trade will be done only on the exchange with guaranteed settlement. The AMC monitors the portfolio and regulatory limits for derivatives through its front office monitoring system. Exposure to derivatives of stocks or underlying index will be done based on requisite research. Exposure with respect to derivatives shall be in line with regulatory limits and the limits specified in the SID. No OTC contracts will be entered into.</p>
<p>Risks associated with money market investment</p>	

<p><u>Market Risk/ Interest Rate Risk</u> As with all fixed income securities, changes in interest rates may affect the Scheme's Net Asset Value as the prices of securities generally increase as interest rates decline and generally decrease as interest rates rise. Prices of long-term securities generally fluctuate more in response to interest rate changes than do short-term securities. Indian debt markets can be volatile leading to the possibility of price movements up or down in fixed income securities and thereby to possible movements in the NAV.</p>	<p>The Scheme may invest in money market instruments having relatively shorter maturity thereby mitigating the price volatility due to interest rate changes generally associated with long-term securities.</p>
<p><u>Liquidity or Marketability Risk</u> This refers to the ease with which a security can be sold at or near to its valuation yield- to maturity (YTM).</p>	<p>The Scheme may invest in money market instruments having relatively shorter maturity. While the liquidity risk for short maturity securities may be low, it may be high in case of medium to long maturity securities.</p>
<p><u>Credit Risk</u> Credit risk or default risk refers to the risk that an issuer of a fixed income security may default (i.e., will be unable to make timely principal and interest payments on the security).</p>	<p>Management analysis may be used for identifying company specific risks. Management's past track record may also be studied.</p>

II. INFORMATION ABOUT THE SCHEME

A. WHAT ARE THE INVESTMENT RESTRICTIONS

The Scheme will invest in units of Motilal Oswal Nasdaq 100 ETF. Subject to the Regulations and other prevailing Laws as applicable, the corpus of the Scheme can be invested in any (but not exclusively) of the following securities:

- Units of Motilal Oswal Nasdaq 100 ETF which is approved by SEBI. Further, the Scheme can buy/sell the units from the underlying scheme in Creation Unit Size also by way of cash. The investments could be made either directly in Motilal Oswal Nasdaq 100 ETF or through the secondary market. This facility would provide Motilal Oswal Nasdaq 100 Fund of Fund an additional source to purchase the units through Motilal Oswal Nasdaq 100 ETF in addition to the stock exchange route.
- Debt securities and Money Market Instruments (including reverse repos, Commercial Deposit, Commercial Paper, Treasury Bills and TREPs) permitted by SEBI/RBI or in alternative investment for the call money market as may be provided by RBI to meet the liquidity requirements.
- Mutual Fund units

- 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.
- Any other instruments as may be permitted by RBI/SEBI under prevailing laws from time to time.

The investment restrictions and the limits are specified in the Schedule VII of SEBI Regulations which is mentioned in the section ‘Investment Restrictions’.

The Securities mentioned above could be listed, unlisted, privately placed, secured, unsecured, rated or unrated and of any maturity. The Securities may be acquired through initial public offerings, secondary market operations, and private placement, rights offers or negotiated transactions. The scheme may invest the funds of the scheme in short term deposits of scheduled commercial banks as permitted under extant regulations and as per clause 12.16 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024 and Clause 8 of Seventh Schedule of Mutual Funds Regulations, 1996. As per the stated Regulations, Mutual Funds shall not park more than 15% of their net assets in short term deposits of all scheduled commercial banks put together. This limit however may be raised to 20% with prior approval of the Trustees. Also, parking of funds in short term deposits of associate and sponsor scheduled commercial banks together shall not exceed 20% of the total deployment by the Mutual Fund in short term deposits

B. INVESTMENT RESTRICTIONS

The following are the investment restrictions as contained in the Seventh Schedule and amendments thereof to SEBI (MF) Regulations which are applicable to the Scheme at the time of making investments:

1. The Scheme shall not make any investment in any other fund of funds scheme.
2. The scheme shall not invest its assets other than in schemes of mutual funds, except to the extent of funds required for meeting the liquidity requirements for the purpose of repurchases or redemptions, as disclosed in the given Scheme Information Document.
3. 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:
4. The Mutual Fund shall get the securities purchased or transferred in the name of the Mutual Fund on account of the concerned scheme, wherever investments are intended to be of long-term nature.
5. Transfers of investments from one scheme to another scheme in the same Mutual Fund shall be allowed only if,
 - (a) such transfers are done at the prevailing market price for quoted instruments on spot basis.
[*Explanation* - “Spot basis” shall have same meaning as specified by stock exchange for spot transactions;]

- (b) the securities so transferred shall be in conformity with investment objective of the scheme to which such transfer has been made and the Policy on Inter Scheme Transfer prepared in compliance with clause 12.30 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024 as amended from time to time.
6. Pending deployment of funds of a Scheme in terms of investment objectives of the Scheme, the Mutual Fund may invest the funds of the scheme in short-term deposits of scheduled commercial banks, subject to the following guidelines issued by SEBI and as may be amended from time to time.

Pursuant to the clause 12.16 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, where the cash in the scheme is parked in short term deposits of Scheduled Commercial Banks pending deployment, the scheme shall abide by the following guidelines:

- (a) "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.
- (b) The Scheme shall not park more than 15% of net assets in short term deposit(s) of all the scheduled commercial banks put together. However, such limit may be raised to 20% with prior approval of the Trustees.
- (c) 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.
- (d) The Scheme shall not park more than 10% of the net assets in short term deposit(s), with any one scheduled commercial bank including its subsidiaries.
- (e) The Scheme shall not park funds in short term deposit of a bank which has invested in that Scheme. Trustees/AMCs shall also ensure that the bank in which a scheme has STD do not invest in the said scheme until the scheme has STD with such bank
- (f) The AMC will not charge any investment management and advisory fees for funds under a Plan parked in short term deposits of scheduled commercial banks.
- (g) The above provisions will not apply to term deposits placed as margins for trading in cash and derivatives market.
7. The Scheme shall not invest more than 5% of its NAV in debt instruments comprising money market instruments and non-money market instruments issued by a single issuer, which are rated not below investment grade by a credit rating agency authorised to carry out such activity under the SEBI Act, 1992. Such investment limit may be extended to 12% of the NAV with prior approval of the Board of Trustees and Board of the AMC.

Provided that such limit shall not be applicable for investment in, treasury bills and collateralized borrowing and lending obligations.

Provided further that investments 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 Board:

Provided further that the schemes already in existence shall with an appropriate time and in the manner, as may be specified by the Board, conform to such limits.

8. A mutual fund scheme shall not invest in unlisted debt instruments including commercial papers, except Government Securities and other money market instruments.

Provided that Mutual Fund Schemes may invest in unlisted non-convertible debentures up to a maximum of 5% of the debt portfolio of the scheme subject to such conditions as may be specified by the Board from time to time:

Provided further that mutual fund schemes shall comply with the norms under this clause within the time and in the manner as may be specified by the Board.

9. In terms of clause 12.1 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, Mutual fund scheme shall not invest in unlisted debt instruments including commercial papers (CPs), other than (a) government securities, (b) other money market instruments and (c) derivative products such as Interest Rate Swaps (IRS), Interest Rate Futures (IRF), etc. which are used by mutual funds for hedging.

However, mutual fund schemes may invest in unlisted Non-Convertible Debentures (NCDs) not exceeding 10% of the debt portfolio and as per respective investment limits and timelines mentioned by SEBI from time to time, subject to the condition that such unlisted NCDs have a simple structure (i.e. with fixed and uniform coupon, fixed maturity period, without any options, fully paid up upfront, without any credit enhancements) and are rated and secured with coupon payment frequency on monthly basis.

Clause 12.1 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024 has allowed the existing unlisted NCDs to be grandfathered till maturity, such NCDs are herein referred to as "identified NCDs.

Accordingly, mutual funds schemes can transact in such identified NCDs and the criteria specified above shall not be applicable for such identified NCDs, Subject to compliance with investment due diligence and all other applicable investment restrictions as given below: -

For the purpose listed debt instruments shall include listed and to be listed debt instruments.

All fresh investments by mutual fund schemes in CPs would be made only in CPs which are listed or to be listed.

10. Investment in unrated debt and money market instruments, other than government securities, treasury bills, derivative products such as Interest Rate Swaps (IRS), Interest Rate Futures (IRF), etc. by mutual fund schemes shall be subject to the following:

SID of Motilal Oswal Nasdaq 100 Fund of Fund

- a) Investments should only be made in such instruments, including bills rediscounting, usance bills, etc., that are generally not rated and for which separate investment norms or limits are not provided in SEBI (Mutual Fund) Regulations, 1996 and various circulars issued thereunder.
 - b) Exposure of mutual fund schemes in such instruments, shall not exceed 5% of the net assets of the schemes.
 - c) All such investments shall be made with the prior approval of the Board of MC and the Board of trustees.
11. 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 per cent of the net assets.
12. The Mutual Fund may borrow to meet liquidity needs, for the purpose of repurchase or redemption of units to the Unitholders and such borrowings shall not exceed 20% of the net asset of the Scheme and duration of the borrowing shall not exceed 6 months. The Mutual Fund may borrow from permissible entities at prevailing market rates and may offer the assets of the Mutual Fund as collateral for such borrowing.
13. No term loans will be advanced by the Scheme.
14. No sponsor of a mutual fund, its associate or group company including the asset management company of the fund, through the schemes of the mutual fund or otherwise, individually or collectively, directly or indirectly, have -
- a) 10% or more of the share-holding or voting rights in the asset management company or the trustee company of any other mutual fund; or
 - b) representation on the board of the asset management company or the trustee company of any other mutual fund.
15. Limits for investment in Instruments having Special Features shall be as follows:
- i. No Mutual Fund under all its schemes shall own more than 10% of such instruments issued by a single issuer
 - ii. A Mutual Fund scheme shall not invest –
 - a. more than 10% of its NAV of the debt portfolio of the scheme in such instruments; and
 - b. more than 5% of its NAV of the debt portfolio of the scheme in such instruments issued by a single issuer.

The above investment limit for a mutual fund scheme shall be within the overall limit for debt

instruments issued by a single issuer, as specified at clause 1 of the Seventh Schedule of SEBI MF Regulations and other prudential limits with respect to the debt instruments.

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

All investment restrictions shall be applicable at the time of making investments. The AMC may alter these limitations/objectives from time to time to the extent the SEBI Regulations change so as to permit Scheme to make its investments in the full spectrum of permitted investments to achieve its investment objective. The Trustees may from time to time alter these restrictions in conformity with the SEBI Regulations.

C. FUNDAMENTAL ATTRIBUTES

Following are the Fundamental Attributes of the Scheme, in terms of Regulation 18 (15A) of the SEBI (MF) Regulations:

- i. Type of a Scheme: An open ended fund of fund scheme investing in units of Motilal Oswal Nasdaq 100 ETF.
- ii. Investment Objective:
 - o Investment Objective: Please refer to section ‘Investment Objective’.
 - o Investment pattern: Please refer to section ‘Asset Allocation’.
 - o Aggregate fees and expenses charged to the scheme: Please refer
- iii. Terms of Issue:
 - Liquidity Provisions: Provisions with respect to listing, repurchase, redemption, fees and expenses are mentioned in the SID.
 - Aggregate fees and expenses charged to the scheme: The aggregate fee and expenses to be charged to the Scheme is detailed in Section I - Part III(C) of this document.
 - Any Safety Net or Guarantee Provided: The Scheme does not provide any safety net or guarantee

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(s) and the Plan(s) / Option(s) thereunder or the trust or fee and expenses payable or any other change which would modify the Scheme(s) and the Plan(s) / Option(s) thereunder and affect the interests of Unitholders 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 Unitholder 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 Unitholders are given an option for a period of atleast 30 calendar days to exit at the prevailing Net Asset Value without any exit load.

In addition to the conditions specified above for bringing change in the fundamental attributes of any scheme, trustees shall take comments of the Board before bringing such change(s).

Index Methodology

Parameter	NASDAQ-100 Index TRI
Index Objective	The Nasdaq-100 Index® is designed to measure the performance of 100 of the largest Nasdaq-listed non-financial companies.
Index Methodology	All companies listed on NASDAQ + non-financial + ADV > 2,00,000 shares over past 3 months
Eligible Universe	All NASDAQ listed securities
Stock Selection	Top 100 stocks by Market Capitalization are included in the index, subject to a buffer of 25 companies on existing stocks.
Weighing	1. Modified market capitalization-weighted. 2. If weight of any stock exceeds 24%, it is capped at 20%. 3. If the aggregate weight of stocks with weight greater than 4.5% exceeds 48%, the aggregate weight of such stocks is capped at 40%.
Rebalancing	Annually (December)

Benchmark returns as on September 30, 2024

Data Label	^NASDAQ 100 TR Index (INR)
Absolute Returns	
1 Month	2.5%
2 Month	3.9%
3 Month	2.6%
6 Month	10.9%
9 Month	20.9%
Annualized Returns	
1 Year	38.7%
3 Year	16.3%
5 Year	26.4%
7 Year	24.4%
10 Year	22.2%
15 Year	23.5%

SID of Motilal Oswal Nasdaq 100 Fund of Fund

D. OTHER SCHEME SPECIFIC DISCLOSURES:

Listing and transfer of units	<p>It is not proposed to list the units issued under this scheme. However, the Mutual Fund may at its sole discretion list the Units on one or more stock exchanges at a later date.</p> <p>Units of the Scheme which are issued in demat (electronic) form will be transferred and transmitted in accordance with the provisions of SEBI (Depositories and Participants) Regulations, as may be amended from time to time.</p> <p>Physical Units which are held in the form of account statement: Any addition / deletion of name from the folio of the unitholder is deemed as transfer of unit who are capable of holding units. Transfer of unit(s) shall be subject to payment of applicable stamp duty by the unitholder(s) and applicable laws. The Fund will not be bound to recognize any other transfer. The above provisions in respect of deletion of names will not be applicable in case of death of Unit holder (in respect of joint holdings) as this is treated as transmission of Units and not transfer.</p> <p>Facility for transfer of units held in SoA mode:</p> <ol style="list-style-type: none">i. Partial transfer of units held in a folio shall be allowed. However, if the balance units in the transferor's folio falls below specified threshold / minimum number of units as specified in the SID, such residual units shall be compulsorily redeemed, and the redemption amount will be paid to the transferor.ii. If the request for transfer of units is lodged on the record date, the IDCW payout/ reinvestment shall be made to the transferor.iii. Redemption of the transferred units shall not be allowed for 10 days from the date of transfer. This will enable the investor to revert in case the transfer is initiated fraudulently.iv. Units held by individual unitholders in Non-Demat ('SoA') mode can be transferred only in following three categories -<ol style="list-style-type: none">a) Surviving joint unitholder, who wants to add new joint holder(s) in the folio upon demise of one or more joint unitholder(s).b) A nominee of a deceased unitholder, who wants to transfer the units to the legal heirs of the deceased unitholder, post the transmission of units in the name of
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	<p>the nominee.</p> <p>c) A minor unitholder who has turned a major and has changed his/her status from minor to major, wants to add the name of the parent / guardian, sibling, spouse etc. in the folio as joint holder(s).</p> <p>Mode of submitting the Transfer Request Non-Demat (SOA) mode</p> <p>The facility for transfer of units held in SoA mode shall be available only through online mode via the transaction portals of the RTAs and the MF Central, i.e., the transfer of units held in SoA mode shall not be allowed through physical/ paper-based mode or via the stock exchange platforms, MFU, channel partners and EOPs etc.</p>
Dematerialization and Rematerialization of units	<p>Dematerialization</p> <p>The Units of the Scheme will be available only in the dematerialized (electronic) mode.</p> <p>The Investor under the Scheme will be required to have a beneficiary account with a Depository Participant of NSDL/CDSL and will be required to indicate in the application the Depository Participant's name, Depository Participant's ID Number and beneficiary account number of the applicant with the Depository Participant or such details requested in the Application Form / Transaction Form.</p> <p>The Units of the Scheme will be issued / repurchased and traded compulsorily in dematerialized form.</p> <p>Applications without relevant details of his / her / their depository account are liable to be rejected.</p> <p>If KYC details of the investor including IPV is not updated with DP, the applications are liable to be rejected.</p> <p>Rematerialization</p> <p>Rematerialization of Units will be in accordance with the provisions of SEBI (Depositories & Participants) Regulations, 1996 as may be amended from time to time.</p> <p>The process for rematerialization is as follows:</p> <p>The investor will submit a remat request to his/her DP for rematerialization of holdings in his/her account.</p> <p>If there is sufficient balance in the investor's account, the DP will generate a Rematerialization Request Number (RRN) and the</p>

	<p>same is entered in the space provided for the purpose in the rematerialization request form.</p> <p>The DP will then dispatch the request form to the AMC/ R&T agent.</p> <p>The AMC/ R&T agent accepts the request for rematerialization prints and dispatches the account statement to the investor and sends electronic confirmation to the DP.</p> <p>The DP will inform the investor about the changes in the investor account following the acceptance of the request.</p>
<p>Minimum Target amount</p> <p>This is the minimum amount required to operate the scheme and if this is not collected during the NFO period, then all the investors would be refunded the amount invested without any return. However, if AMC fails to refund the amount within 5 business days, interest as specified by SEBI (currently 15% p.a.) will be paid to the investors from the expiry of 5 business days from the date of closure of the subscription list</p>	Not Applicable
Maximum amount to be raised (if any)	Not Applicable
Allotment (Detailed procedure)	<p>The Fund will allot units and dispatch statement of accounts within 5 working days from the receipt of the funds. The units of the Scheme would be allotted at the applicable NAV. Investors under the Scheme will have an option to hold the Units either in dematerialized (electronic) form or in physical form. In case of investors opting to hold Units in dematerialized mode, the Units will be credited to the investors' depository account (as per the details provided by the investor). Further, a holding statement could be obtained from the Depository Participants by the Investor. In case of investors opting to hold the Units in physical mode, on allotment, the AMC/Fund will send to the Unitholders, an account statement specifying the number of units allotted by way of physical form (where email address is not registered) and/or email and/or SMS within 5 Business Days from the receipt of the Fund to the registered address/e-mail address and/or mobile number. Normally, no certificates will be issued. However, on request from the Unitholder, Unit certificates will be issued for the same. The AMC will issue a Unit certificate to the applicant within 5 Business Days of the receipt of request for</p>

	<p>the certificate. Unit certificate, if issued, must be duly discharged by the Unit holder(s) and surrendered along with the request for redemption/switch or any other transaction of Units covered therein. The AMC shall, on production of instrument of transfer together with relevant unit certificates, register the transfer and return the unit certificate to the transferee within thirty days from the date of such production.</p> <p>As per regulation 37, The units shall be freely transferrable.</p> <p>The allotment of units is subject to realization of the payment instrument.</p> <p>Any application for subscription of units may be rejected if found incomplete by the AMC/Trustee.</p>
Refund	<p>If application is rejected, full amount will be refunded within 5 working days of receipt of the fund. If refunded later than 5 working days @ 15% p.a. for delay period will be paid and charged to the AMC.</p>
<p>Who can invest</p> <p>This is an indicative list and investors shall consult their financial advisor to ascertain whether the scheme is suitable to their risk profile.</p>	<p>This is an indicative list and you are requested to consult your financial advisor. The following are eligible to subscribe to the units of the Scheme:</p> <ol style="list-style-type: none"> 1. Resident adult individuals, either singly or jointly (not exceeding three) or on anyone or Survivor basis. 2. 2. Minors through Parents/Lawful Guardian. AMC will follow uniform process ‘in respect of investments made in the name of a minor through a guardian’ by SEBI vide clause 17.6.1 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024Hindu Undivided Family (HUF) through its Karta. 3. Partnership Firms in the name of any one of the partner. 4. Proprietorship in the name of the sole proprietor. 5. Companies, Body Corporate, Societies, (including registered co-operative societies), Association of Persons, Body of Individuals, Clubs and Public Sector Undertakings registered in India if authorized and permitted to invest under applicable laws and regulations. 6. Banks (including co-operative Banks and Regional Rural Banks), Financial Institutions. 7. Mutual Fund schemes registered with SEBI. 8. Non-Resident Indians (NRIs) / Persons of Indian Origin (PIOs) residing abroad on repatriation basis and on non-

	<p>repatriation basis. NRIs and PIOs who are residents of U.S. and Canada cannot invest in the Schemes of MOMF. #</p> <p>9. Foreign Portfolio Investor (FPI)</p> <p>10. Charitable or Religious Trusts, Wakf Boards or endowments of private trusts (subject to receipt of necessary approvals as “Public securities” as required) and private trusts authorized to invest in units of Mutual Fund schemes under their trust deeds.</p> <p>11. Army, Air Force, Navy, Para-military funds and other eligible institutions.</p> <p>12. Scientific and Industrial Research Organizations.</p> <p>13. Multilateral Funding Agencies or Bodies Corporate incorporated outside India with the permission of Government of India and the Reserve Bank of India.</p> <p>14. Overseas Financial Organizations which have entered into an arrangement for investment in India, inter-alia with a Mutual Fund registered with SEBI and which arrangement is approved by Government of India.</p> <p>15. Provident / Pension / Gratuity / Superannuation and such other retirement and employee benefit and other similar funds as and when permitted to invest.</p> <p>16. Qualified Foreign Investors (subject to and in compliance with the extant regulations)</p> <p>17. Other Associations, Institutions, Bodies etc. authorized to invest in the units of Mutual Fund.</p> <p>18. Trustees, AMC, Sponsor or their associates may subscribe to the units of the Scheme.</p> <p>19. Such other categories of investors permitted by the Mutual Fund from time to time, in conformity with the SEBI Regulations.</p> <p>20. Upon the minor attaining the status of major, the minor in whose name the investment was made, shall be required to provide all the KYC details, PAN details as mentioned under the paragraph “Anti Money Laundering and Know Your Customer”, updated bank account details including cancelled original cheque leaf of the new account and his specimen Signature duly authenticated by his banker. No further transactions shall be allowed till the status of the minor is changed to major.</p> <p>21. Pursuant to clause 17.6 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27,</p>
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	<p>2024 investors are required to note that the minor shall be the sole unit holder in a folio. Joint holders will not be registered.</p> <p>The minor unit holder shall be represented either by natural parent (father and mother) or by a legal guardian.</p> <p>Payment of investment shall be from the authorized banking channels and from the bank account of minor or joint account of minor with guardian.</p> <p>The process of minor attaining major and status of investment etc. is mention in Statement of Additional Information (SAI).</p> <p>Investors are requested to refer SAI for detailed information.</p>
Who cannot invest	<ol style="list-style-type: none"> 1. Persons residing in the Financial Action Task Force (FATF) Non-Compliant Countries and Territories (NCCTs). 2. Pursuant to RBI Circular No. 14 dated September 16, 2003, Overseas Corporate Bodies (OCBs) cannot invest in Mutual Funds. 3. United States Person (“U.S. person”*) and NRIs residing in Canada as defined under the laws of the United States of America and Canada respectively except lump sum subscription, System Investment Plan (SIP), switch transactions, Systematic Transfer Plan (STP), Systematic Withdrawal Plan (SWP), Fixed Amount Benefit Plan (formerly known as Cash Flow Plan and Motilal Oswal Value Index (MOVI) Pack Plan requests received from Non-resident Indians / Persons of Indian origin who at the time of such investment / first time registration of specified facility are present in India and submit a physical transaction request, or any other mode of transaction request at the discretion of the Investment Manager, along with such documents as may be prescribed by the AMC / Mutual Fund from time to time. The AMC shall accept such investments subject to the applicable laws and such other terms and conditions as may be notified by the AMC / Mutual Fund. The investor shall be responsible for complying with all the applicable laws for such investments. The AMC / Mutual Fund reserves the rights to put the transaction requests on hold / reject the transaction request / reverse allotted units, as the case may be, as and when identified by the AMC /

	<p>Mutual Fund, which are not in compliance with the terms and conditions prescribed in this regard.</p> <p>4. Such other persons as may be specified by AMC from time to time.</p> <p>*The term “U.S. person” means any person that is a U.S. person within the meaning of Regulation S under the Securities Act of 1933 of U.S. or as defined by the U.S. Commodity Futures Trading Commission or as per such further amended definitions, interpretations, legislations, rules etc., as may be in force from time to time.</p> <p>The Trustees/AMC reserves the right to include / exclude new / existing categories of investors to invest in the Scheme from time to time and change, subject to SEBI Regulations and other prevailing statutory regulations, if any.</p> <p>Note: It is mandatory to complete the KYC requirements for all unit holders, including for all joint holders and the guardian in case of folio of a minor investor.</p>
How to Apply (details)	<p>This section must be read in conjunction with Statement of Additional Information Fund (herewith referred as “SAI”). Investors should mandatorily use the Application Forms, Transactions Request, included in the KIM and other standard forms available at the Investor Service Centers/ www.motilaloswalmf.com, for any financial/non-financial transactions. Any transactions received in any non-standard forms are liable to be rejected.</p> <p>Investors are advised to fill up the details of their bank account numbers on the application form in the space provided. In order to protect the interest of the Unit holders from fraudulent encashment of cheques, SEBI has made it mandatory for investors in mutual funds to state their bank account numbers in their applications. SEBI has also made it mandatory for investors to mention their Permanent Account Number (PAN) transacting in the units of Motilal Oswal Mutual Fund (herewith referred as “MOMF”), irrespective of the amount of transaction.</p> <p>Please also note that the KYC is mandatory for making investment in mutual funds schemes irrespective of the amount, for details please refer to SAI. The application (both direct</p>

	<p>application and application routed through Distributor) should be complete in all respects along with the cheque / pay order / demand draft / other payment instruction should be submitted at the Investor Service Center, Official Point of Acceptance of Transaction, at the registered and corporate office of the AMC and the office of the Registrar during their Business Hours on their respective Business Day. No outstation cheques or stock invests will be accepted. Currently, the option to invest in the Scheme through payment mode as Cash is not available. The Trustees reserves the right to change/modify above provisions at a later date.</p> <p>Investors can execute transactions online through the official website https://www.motilaloswalmf.com/investonline, Please refer to the SAI and Application form for the detailed instructions.</p> <p>Pursuant to the clause 17.16 of SEBI Master Circular for Mutual Funds dated June 27, 2024, the Investors subscribing to units of the Scheme are compulsorily required to provide:</p> <ol style="list-style-type: none"> a) Nomination; or b) A declaration form for opting out of nomination. <p>Pursuant to SEBI Circular vide SEBI/HO/IMD/IMD-I POD1/P/CIR/2024/29 dated April 30, 2024 the nomination for mutual funds shall be exempted for jointly held folios.</p> <p>The applications where neither nomination is provided nor declaration for opting out of nomination is provided, are liable to be rejected.</p>
<p>Where can you submit the filled up applications.</p>	<p>During the ongoing period, the applications can be submitted at any of the branches of the collecting bankers (if appointed) or at the Designated Collection Center (DCC)/ Investor Service Center (ISC) of MOMF as mentioned in the SID and also at DCC and ISC of our Registrar and Transfer Agent (RTA), Kfin Technologies Ltd. The details of RTA's DCC and ISC are available at the link www.kfintech.com. A list of the addresses is given at the end of SID.</p> <p>The AMC reserves the right to appoint additional collecting bankers during the NFO Period and change the bankers and/or any of the bankers appointed subsequently</p>

<p>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.</p>	<p>Units once redeemed/repurchased will not be re-issued</p>
<p>Restrictions, if any, on the right to freely retain or dispose of units being offered.</p>	<p>The Trustee may, in the general interest of the Unitholders of the Scheme and when considered appropriate to do so based on unforeseen circumstances/unusual market conditions, impose restriction on redemption of Units of the Schemes. The following requirements will be observed before imposing restriction on redemptions:</p> <p>Restriction may be imposed when there are circumstances leading to a systemic crisis or event that severely constricts market liquidity or the efficient functioning of markets such as:</p> <p>Liquidity issues - when market at large becomes illiquid affecting almost all securities rather than any issuer specific security. AMCs should have in place sound internal liquidity management tools for schemes. Restriction on redemption cannot be used as an ordinary tool in order to manage the liquidity of a scheme. Further, restriction on redemption due to illiquidity of a specific security in the portfolio of a scheme due to a poor investment decision shall not be allowed.</p> <p>Market failures, exchange closures - when markets are affected by unexpected events which impact the functioning of exchanges or the regular course of transactions. Such unexpected events could also be related to political, economic, military, monetary or other emergencies.</p> <p>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</p> <p>Restriction on redemption may be imposed for a specific period of time not exceeding 10 working days in any 90 days' period.</p>

	<p>Any such imposition requires specific approval of Board of AMC's and Trustees and the same shall be immediately informed to SEBI.</p> <p>When restriction on redemption is applied the following procedure shall be followed: Redemption requests upto Rs. 2lakh will not be subject to such restriction.</p> <p>In case of redemption requests above Rs. 2 lakhs, the AMC shall redeem the first Rs. 2 lakhs without restriction and remaining part over above be subject to such restriction.</p> <p>Units of the Scheme which are issued in demat (electronic) form will be transferred and transmitted in accordance with the provisions of SEBI (Depositories and Participants) Regulations, as may be amended from time to time.</p> <p>Right to Limit Fresh Subscription The Trustees reserves the right at its sole discretion to withdraw / suspend the allotment / Subscription of Units in the Scheme temporarily or indefinitely, at the time of NFO or otherwise, if it is viewed that increasing the size of such Scheme may prove detrimental to the Unit holders of such Scheme. An order to Purchase the Units is not binding on and may be rejected by the Trustees or the AMC unless it has been confirmed in writing by the AMC and/or payment has been received.</p> <p>Physical Units which are held in the form of account statement: Additions/deletion of names in case of Units held in other than demat mode in the form of account statement will not be allowed under any folio of the Scheme. However, on request from the Unitholder, Unit certificates will be issued in lieu of account statement for the same. The AMC will issue a Unit certificate to the applicant within 5 Business Days of the receipt of request for the certificate. Unit certificate, if issued, must be duly discharged by the Unit holder(s) and surrendered along with the request for redemption/switch or any other transaction of Units covered therein. The AMC shall, on production of instrument of transfer together with relevant unit certificates, register the transfer and return the unit certificate to the transferee within thirty days from the date of such production.</p>
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	<p>The above provisions in respect of deletion of names will not be applicable in case of death of Unit holder (in respect of joint holdings) as this is treated as transmission of Units and not transfer.</p>
<p>Cut off timing for subscriptions/ redemptions/ switches</p> <p>This is the time before which your application (complete in all respects) should reach the official points of acceptance.</p>	<p>Cut-off timings with respect to Subscriptions/Purchases including switch – in shall be as follows:</p> <p>In respect of valid applications received by 3.00 p.m. on a Business Day and where the funds for the entire amount of subscription / purchase / switch-ins as per the application are credited to the bank account of the Scheme before the cut-off time i.e. available for utilization before the cut-off time- the closing NAV of the day shall be applicable.</p> <p>In respect of valid applications received after 3.00 p.m. on a Business Day and where the funds for the entire amount of subscription / purchase as per the application are credited to the bank account of the Scheme before the cut-off time of the next Business Day i.e. available for utilization before the cut-off time of the next Business Day - the closing NAV of the next Business Day shall be applicable.</p> <p>In respect of valid applications with an outstation cheques or demand drafts not payable at par at the Official Points of Acceptance where the application is received, the closing NAV of day on which the cheque or demand draft is credited shall be applicable.</p> <p>In respect of valid applications, the time of receipt of applications or the funds for the entire amount are available for utilization, whichever is later, will be used to determine the applicability of NAV.</p> <p>In case of other facilities like Systematic Investment Plan (SIP), Systematic Transfer Plan (STP), etc., the NAV of the day on which the funds are available for utilization by the Target Scheme shall be considered irrespective of the instalment date.</p> <p>Redemptions including switch – outs:</p>

	<p>In respect of valid applications received upto 3.00 p.m. by the Mutual Fund, closing NAV of the day of receipt of application, shall be applicable.</p> <p>In respect of valid applications received after 3.00 p.m. by the Mutual Fund, the closing NAV of the next business day shall be applicable.</p> <p>The AMC reserves the right to change / modify the aforesaid requirements at a later date in line with SEBI directives from time to time.</p> <p>Transaction through online facilities/ electronic mode: The time of transaction done through various online facilities/electronic modes offered by the AMC, for the purpose of determining the applicability of NAV, would be the time when the request of purchase/redemption/switch/SIP/STP of units is received on the servers of AMC/RTA as per terms and conditions of such facilities.</p> <p>Transaction through Stock Exchange: With respect to investors who transact through the stock exchange, Applicable NAV shall be reckoned on the basis of the time stamping as evidenced by confirmation slip given by stock exchange mechanism.</p>
<p>Where can the applications for purchase/redemption switches be submitted?</p>	<p>The application forms for purchase/redemption of units directly with the Fund can be submitted at the Designated Collection Center (DCC)/ Investor Service Center (ISC) of Motilal Oswal Mutual Fund as mentioned in the SID and also at DCC and ISC of our Registrar and Transfer Agent (RTA), KFin Technologies Limited. The details of RTA's DCC and ISC are available at the link https://www.kfintech.com/contact-us/. it is mandatory to mention their bank account numbers in their applications/requests for redemption.</p> <p>Investors can also subscribe to the Units of the Scheme through MFSS and/or NMF II facility of NSE and BSE StAR MF facility of BSE.</p> <p>In addition to subscribing Units through submission of application in physical, investor / unit holder can also subscribe to the Units of the Scheme through RTA's website i.e.</p>

	<p>www.kfintech.com/ . The facility to transact in the Scheme is also available through mobile application of Kfin i.e. 'KFINTRACK'.</p> <p>Please refer the AMC website https://www.motilaloswalmf.com/contact-us at the following link for the list of official points of acceptance, collecting banker details etc.</p> <p>As per SEBI requirements, it is mandatory for an investor to provide his/her bank account number in the Application Form</p>
Minimum amount for purchase/switches into the Scheme	<p>Rs. 500/- and in multiples of Re.1/- thereafter.</p> <p>Minimum additional amount will be Rs. 500/- and in multiples of Re. 1/-thereafter.</p> <p>AMC may revise the minimum/maximum amounts and the methodology for new/additional subscriptions, as and when necessary. Such change may be brought about after taking into account the cost structure for a transaction/account and /or Market practices and/or the interest of existing Unit holders. Further, such changes shall only be applicable to transactions from the date of such a change, on a prospective basis.</p>
Minimum Redemption/switch-out Amount	<p>Rs. 500/- and in multiples of Re.1/- thereafter or account balance, whichever is lower.</p> <p>In case the Investor specifies the number of Units and amount, the number of units shall be considered for Redemption. In case the unit holder does not specify the number or amount, Mutual Fund shall reject the transaction. If the balance Units in the Unit holder's account does not cover the amount specified in the redemption request, then the Mutual Fund shall reject the transaction. If the balance Units in the Unit holder's account is less than the specified in the redemption request, then the Mutual Fund shall reject the transaction.</p> <p>In case of Units held in dematerialized mode, the Unitholder can give a request for Redemption only in number of Units. Request for subscriptions can be given only in amount. Depository participants of registered Depositories to process only redemption request of units held in Demat form.</p>

Minimum balance to be maintained and consequences of non-maintenance	There is no minimum balance requirement.
Accounts Statements	<p>The AMC shall send an allotment confirmation specifying the units allotted by way of email and/or SMS within 5 working days of receipt of valid application/transaction to the Unit holders registered e-mail address and/ or mobile number (whether units are held in demat mode or in account statement form).</p> <p>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.</p> <p>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, to all investors providing the prescribed details across all schemes of mutual funds and securities held in dematerialized form across demat accounts, if applicable</p> <p>For further details, refer SAI.</p>
Redemption	<p>The redemption or repurchase proceeds shall be dispatched to the unitholders within three working days from the date of redemption or repurchase.</p> <p>For list of exceptional circumstances refer para 14.1.3 of SEBI Master Circular for Mutual Funds dated June 27, 2024.</p>
Bank Mandate	<p>As per SEBI requirements, it is mandatory for an investor to provide his/her bank account number in the Application Form.</p> <p>The Bank Account details as mentioned with the Depository should be mentioned. If depository account details furnished in the application form are invalid or not confirmed in the depository system, the application may be rejected. The Application Form without the Bank account details would be treated as incomplete and rejected.</p>
Delay in payment of redemption / repurchase proceeds	The Asset Management Company shall be liable to pay interest to the unitholders at rate as specified vide clause 14.2 of SEBI Master Circular for Mutual Funds dated June 27, 2024 by SEBI for the period of such delay.

Unclaimed Redemption Amount	<p>In accordance with clause 14.3 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, Mutual Funds shall provide the details of investors on their website like, their name, address, folios, etc. The website shall also include the process of claiming the unclaimed amount alongwith necessary forms and document. Further, the unclaimed amount along with its prevailing value shall be disclosed to investors separately in their periodic statement of accounts/CAS.</p> <p>Further, pursuant to said circular on treatment of unclaimed redemption amounts, redemption amounts remaining unclaimed based on expiry of payment instruments will be identified on a monthly basis and amounts of unclaimed redemption would be deployed in the respective Unclaimed Amount Plan(s) as follows:</p> <ul style="list-style-type: none"> • Motilal Oswal Liquid Fund - Unclaimed Redemption - Upto 3 years and • Motilal Oswal Liquid Fund - Unclaimed Redemption - Greater than 3 years <p>Investors are requested to note that pursuant to the circular investors who claim the unclaimed amounts during a period of three years from the due date shall be paid initial unclaimed amount along-with the income earned on its deployment.</p> <p>Investors, who claim these amounts after 3 years, shall be paid initial unclaimed amount along-with the income earned on its deployment till the end of the third year. After the third year, the income earned on such unclaimed amounts shall be used for the purpose of investor education.</p>
Disclosure w.r.t investment by minors	<p>Minors are eligible to invest through Parents/Lawful Guardian. AMC will follow uniform process ‘in respect of investments made in the name of a minor through a guardian’ by SEBI vide clause 17.6.1 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024.</p> <p>Upon the minor attaining the status of major, the minor in whose name the investment was made, shall be required to provide all the KYC details, PAN details as mentioned under the paragraph “Anti Money Laundering and Know Your Customer”, updated bank account details including cancelled original cheque leaf of</p>

	<p>the new account and his specimen Signature duly authenticated by his banker. No further transactions shall be allowed till the status of the minor is changed to major.</p> <p>The minor unit holder shall be represented either by natural parent (father and mother) or by a legal guardian. Payment of investment shall be from the authorised banking channels and from the bank account of minor or joint account of minor with guardian.</p> <p>The process of minor attaining major and status of investment etc. is mention in Statement of Additional Information (SAI).</p>
KYC Requirements	<p>Investor are requested to take note that it is mandatory to complete the KYC requirements (including updation of Permanent Account Number) for all unit holders, including for all joint holders and the guardian in case of folio of a minor investor. Accordingly, financial transactions (including redemptions, switches and all types of systematic plans) and non-financial requests are liable to be rejected, if the unit holders have not completed the KYC requirements. Notwithstanding in the above cases, the AMC reserves the right to ask for any requisite documents before processing of financial and non-financial transactions or freeze the folios as appropriate. Unit holders are advised to use the applicable KYC Form for completing the KYC requirements and submit the form at the point of acceptance. Further, upon updation of PAN details with the KRA (KRA-KYC)/ CERSAI (CKYC), the unit holders are requested to intimate us/our Registrar and Transfer Agent their PAN information along with the folio details for updation in our records.</p>

III. OTHER DETAILS

A. IN CASE OF FUND OF FUNDS SCHEME, DETAILS OF UNDERLYING FUND:

Name of the Scheme:	MOTILAL OSWAL NASDAQ 100 ETF
Benchmark:	NASDAQ-100 Total Return Index
Investment Objective:	The Scheme seeks investment return that corresponds to the performance of the NASDAQ-100 Total Return Index, subject to tracking error. However, there can be no assurance or guarantee that the investment objective of the Scheme would be achieved.

SID of Motilal Oswal Nasdaq 100 Fund of Fund

Investment Strategy

The Scheme employs an investment approach designed to track the performance of NASDAQ-100 Total Return Index. The Scheme seeks to achieve this goal by investing in securities constituting NASDAQ100 Total Return Index in same proportion as in the index. The Scheme will invest at least 95% of its total assets in the securities comprising the Underlying Index. The Scheme may also invest in overseas debt and money market instruments to meet the liquidity and expense requirements. The Scheme may also take exposure in derivative instruments in order to minimize the tracking error.

TER:

Upto 1.00%

Year wise performance:

The Performance of the Scheme as on September 30, 2024 is as follows:

Compounded Annualised Returns	Scheme Returns (%)	Benchmark Returns (%)
	Motilal Oswal Nasdaq 100 ETF	Nasdaq 100 TRI (INR)
Returns for the last 1 year	37.2%	38.4%
Returns for the last 3 year	15.3%	16.3%
Returns for the last 5 year	25.4%	26.4%
Returns for the last 7 year	23.1%	24.4%
Returns since inception	22.7%	24.2%

Top 10 Holding/ link to Top 10 holding of the underlying fund: Please find below link to access the Top 10 holdings of the scheme <https://www.motilaloswalmf.com/download/factsheets>

B. PERIODIC DISCLOSURES

<p>Net Asset Value This is the value per unit of the scheme on a particular day. You can ascertain the value of your investments by multiplying the NAV with your unit balance.</p>	<p>The AMC will declare separate NAV under Regular Plan and Direct Plan of the Scheme.</p> <p>The NAV will be calculated on all business days and disclosed in the manner specified by SEBI. The AMC shall update the NAVs on its website www.motilaloswalmf.com and also on AMFI website www.amfiindia.com before 10.00 A.M. on following business day. If the NAVs are not available before 11.00 A.M. on following business day, the reason for delay in uploading NAV would be explained to AMFI in writing. If the NAV is not available before the commencement of Business Hours on the following day due to any reason, the Mutual Fund shall issue a</p>
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SID of Motilal Oswal Nasdaq 100 Fund of Fund

	<p>press release giving reasons and explaining when the Mutual Fund would be able to publish the NAV.</p> <p>Further, Mutual Funds/ AMCs shall extend facility of sending latest available NAVs to investors through SMS, upon receiving a specific request in this regard. Investors can also contact the office of the AMC to obtain the NAV of the Scheme.</p>
Monthly & Annual Disclosure of Risk-o-meter	<p>The fund shall communicate any change in risk-o-meter by way of Notice cum Addendum and by way of an e-mail or SMS to unitholder. Further Risk-o-meter of scheme shall be evaluated on a monthly basis and Risk-o-meter along with portfolio shall be disclosed on website and on AMFI website (https://www.motilaloswalmf.com/download/regulatory-updates) within 10 days from the close of each month.</p> <p>Additionally, MOMF shall disclose the risk level of all schemes as on March 31 of every year, along with number of times the risk level has changed over the year, on its website and AMFI website.</p>
Disclosure of Benchmark Risk-o-meter	<p>Pursuant to clause 5.16.1 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024 the AMC shall disclose risk-o-meter of the scheme and benchmark in all disclosures including promotional material or that stipulated by SEBI wherever the performance of the scheme vis-à-vis that of the benchmark is disclosed to the investors (website https://www.motilaloswalmf.com/download/month-end-portfolio) in which the unit holders are invested as on the date of such disclosure.</p>
<p>Monthly & Half yearly Disclosures:</p> <p>Portfolio This is a list of securities where the corpus of the scheme is currently invested. The market value of these investments is also stated in portfolio disclosures.</p>	<p>The Mutual Fund / AMC shall disclose portfolio (along with ISIN) in a user friendly & downloadable spreadsheet format, as on the last day of the month/half year for the scheme(s) on its website (www.motilaloswalmf.com) and on the website of AMFI (www.amfiindia.com) within 10 days from the close of each month/half year.</p> <p>In case of investors whose email addresses are registered with MOMF, the AMC shall send via email both the monthly and half yearly statement of scheme portfolio within 10 days from the close of each month/half year respectively.</p> <p>The AMC shall publish an advertisement every half-year, in the</p>

	all India edition of at least two daily newspapers, one each in English and Hindi, disclosing the hosting of the half yearly statement of the schemes portfolio on the AMC's website (www.motilaloswalmf.com) and on the website of AMFI (www.amfiindia.com). The AMC shall provide physical copy of the statement of scheme portfolio on specific request received from investors.
Scheme Summary Document	The AMC has provided on its website (https://www.motilaloswalmf.com/download/scheme-summary-documents) Scheme summary document which is a standalone scheme document for all the Schemes which contains all the details of the Scheme.
Half yearly Disclosures: Financial Results	The Mutual Fund shall within one month from the close of each half year, that is on 31 st March and on 30 th September, host a soft copy of its unaudited financial results on its website (https://www.motilaloswalmf.com/download/financials),. The mutual fund shall publish an advertisement disclosing the hosting of such financial results on their website, in atleast one English daily newspaper having nationwide circulation and in a newspaper having wide circulation published in the language of the region where the Head Office of the Mutual Fund is situated.
Annual Report	<p>The Mutual Fund / AMC will host the Annual Report of the Schemes on its website (https://www.motilaloswalmf.com/download/financials) and on the website of AMFI (www.amfiindia.com) not later than four months (or such other period as may be specified by SEBI from time to time) from the date of closure of the relevant accounting year (i.e. 31st March each year).</p> <p>The Mutual Fund / AMC shall mail the scheme annual reports or abridged summary thereof to those investors whose e-mail addresses are registered with MOMF. The full annual report or abridged summary shall be available for inspection at the Head Office of the Mutual Fund and a copy shall be made available to the investors on request at free of cost.</p> <p>Investors who have not registered their e-mail id will have to specifically opt-in to receive a physical copy of the Annual Report or Abridged Summary thereof.</p> <p>MOMF will publish an advertisement every year in the all India edition of at least two daily newspapers, one each in English and</p>

	Hindi, disclosing the hosting of scheme wise Annual Report on the AMC website (www.motilaloswalmf.com) and on the website of AMFI (www.amfiindia.com).
Product Dashboard	accordance with clause 5.8.4 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, the AMC has designed and developed the dashboard on their website (Mutual Funds Performance Top Performing Mutual Funds to Invest in India Mutual Funds Performance Top Performing Mutual Funds to Invest in India (motilaloswalmf.com) wherein the investor can access information with regard to scheme's AUM, investment objective, expense ratios, portfolio details and past performance of all the schemes.

C. TRANSPARENCY/NAV DISCLOSURE

The NAV will be calculated on all business days and shall be disclosed in the manner specified by SEBI. The AMC shall update the NAVs on its website www.motilaloswalmf.com and also on AMFI website www.amfiindia.com before 10.00 A.M. on following business day. If the NAVs are not available before 10.00 A.M. on following business day, the reason for delay in uploading NAV would be explained to AMFI in writing. If the NAVs are not available before commencement of Business Hours on the following day due to any reason, the Mutual Fund shall issue a press release giving reasons and explaining when the Mutual Fund would be able to publish the NAVs. Further, AMC will extend facility of sending latest available NAVs to unitholders through SMS, upon receiving a specific request in this regard

D. TRANSACTION CHARGE AND STAMP DUTY

The AMC/Mutual Fund shall deduct the Transaction Charges on purchase / subscription received from first time mutual fund investors and investors other than first time mutual fund investors through the distributor or through the stock exchange platforms viz. BSE Star MF/ NSE NMF II platforms (who have specifically opted-in to receive the transaction charges) as under:

- i. For existing investor in a Mutual Fund: Rs.100/- per subscription of Rs. 10,000/- and above;
- ii. For first time investor in Mutual Funds: Rs.150/- per subscription of Rs. 10,000/- and above.

However, there will be no transaction charge on:

- i. Subscription of less than Rs. 10,000/-; or
- ii. Transactions other than purchases/subscriptions relating to new inflows such as Switch/STP/SWP/DTP, etc.; or
- iii. Direct subscription (subscription not routed through distributor); or
- iv. Subscription routed through distributor who has chosen to 'Opt-out' of charging of transaction charge.

The transaction charge as mentioned above will be deducted by AMC from subscription amount of the Unitholder and paid to distributor and the balance shall be invested in the Scheme.

The distributors shall also have the option to either opt in or opt out of levying transaction charge based on type of the product

Pursuant to Notification No. S.O. 1226(E) and G.S.R. 226(E) dated March 30, 2020 issued by Department of Revenue, Ministry of Finance, Government of India, read with Part I of Chapter IV of Notification dated February 21, 2019 issued by Legislative Department, Ministry of Law and Justice, Government of India on the Finance Act, 2019 and Clause 10.1 of SEBI Master Circular dated June 27, 2024, a stamp duty @ 0.005% of the transaction value would be levied on applicable mutual fund transactions, with effect from July 01, 2020. Accordingly, pursuant to levy of stamp duty, the number of units allotted on purchase/ switch-in transactions to the unitholders would be reduced to that extent.

E. ASSOCIATE TRANSACTIONS

Please refer to Statement of Additional Information (SAI)

F. TAXATION

Motilal Oswal Mutual Fund is a Mutual Fund registered with SEBI and is governed by the provisions of Section 10(23D) of the Income Tax Act, 1961. Accordingly, any income of a fund set up under a scheme of a SEBI registered mutual fund is exempt from tax. The following information is provided only for general information purposes and is based on the Mutual Fund's understanding of the Tax Laws as of this date of Document. Investors / Unitholders should be aware that the relevant fiscal rules or their explanation may change. There can be no assurance that the tax position or the proposed tax position will remain same. In view of the individual nature of tax benefits, each investor is advised to consult his or her own tax consultant with respect to the specific tax implications arising out of their participation in the Scheme

The below Tax Rates shall be applicable for FY 2024-25:

Investments before 1 st April, 2023			
Redeemed between 1 st April, 2024 and 22 nd July, 2024	>36 months	Slab rate	20%*
Redeemed on or after 23 rd July, 2024	>24 months	Slab rate	12.50%
Investment after 1 st April, 2023 - Redeemed any time			
Redeemed between 1 st April, 2024 and 22 nd July, 2024	Not Applicable	Slab rate	Slab rate
Redeemed between 23 rd July, 2024 to 31 st March, 2025	Not Applicable	Slab rate	Slab rate
Redeemed on or after 1 st April, 2025	>24 months	Slab rate	12.50%

*subject to grandfathering clause

SID of Motilal Oswal Nasdaq 100 Fund of Fund

Capital Gains tax rates are excluding Surcharge & education cess. For details on taxation, please refer to the clause on Taxation in the Scheme Additional Information (SAI).

G. RIGHTS OF UNITHOLDERS

Please refer to SAI for details.

H. LIST OF OFFICIAL POINT OF ACCEPTANCE OF TRANSACTIONS (OPAT) AND INVESTOR SERVICE CENTER (ISC):

To get more information on list of official point of acceptance, Please refer link:

<https://www.motilaloswalmf.com/contact-us>

KFIN TECHNOLOGIES LIMITED (Official Collection Centres)

Registrar

KFin Technologies Limited

Address: Selenium, Tower B, Plot No- 31 & 32, Financial District, Nanakramguda, Serilingampally Hyderabad Rangareddi TG 500032 IN

Tel: 040 79611000 / 67162222

Toll Free No: 18004254034/35

Email: compliance.corp@kfintech.com

Website: www.kfintech.com/

To view the complete details of designated collection centers / Investor Service centers of KFin Technologies Limited Please visit link on MOMF website <https://www.motilaloswalmf.com/contact-us>

MF UTILITIES INDIA PRIVATE LIMITED (Official Collection Centres)

Please visit www.mfuindia.com for Point of Services (“POS”) locations of MF Utilities India Private Limited (“MFU”) which are Official Points of Acceptance (OPAs) for ongoing transactions.

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

Details of pending litigations of MOFSL are as follows:

Link for Brief on litigation cases:

<https://www.motilaloswalmf.com/download/sid-related-documents>

SID of Motilal Oswal Nasdaq 100 Fund of Fund