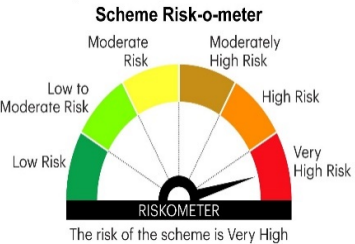
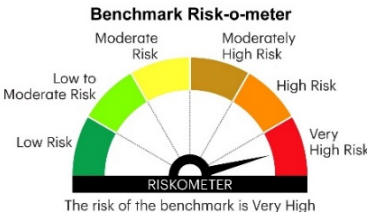


## SCHEME INFORMATION DOCUMENT

### Invesco India - Invesco EQQQ NASDAQ-100 ETF Fund of Fund (An open ended fund of fund scheme investing in Invesco EQQQ NASDAQ-100 UCITS ETF)

This product is suitable for investors who are seeking*:	Scheme Riskometer	Benchmark Riskometer
<ul style="list-style-type: none"> <li>capital appreciation over long-term</li> <li>returns that correspond to performance of Invesco EQQQ NASDAQ-100 UCITS ETF, subject to currency movements and tracking error</li> </ul> <p><b>*Investors should consult their financial advisers if in doubt about whether the product is suitable for them.</b></p>		<p>NASDAQ-100 Notional Index (Net total return)</p> 

#### Continuous Offer for Units at NAV based prices

<b>Name of Mutual Fund</b>	Invesco Mutual Fund
<b>Name of Asset Management Company</b>	Invesco Asset Management (India) Private Limited
<b>Name of Trustee Company</b>	Invesco Trustee Private Limited
<b>Address</b>	2101-A, 21 <sup>st</sup> Floor, A Wing, Marathon Futurex, N.M. Joshi Marg, Lower Parel, Mumbai - 400 013.
<b>Name of the Sponsor</b>	Invesco Hong Kong Limited
<b>Website</b>	<a href="http://www.invescomutualfund.com">www.invescomutualfund.com</a>

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 Invesco Mutual Fund, Standard Risk Factors, Special Considerations, Tax and Legal issues and general information on [www.invescomutualfund.com](http://www.invescomutualfund.com).

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

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

This Scheme Information Document is dated May 30, 2025.

## TABLE OF CONTENTS

<b>SECTION I.....</b>	<b>3</b>
<b>PART I - HIGHLIGHTS / SUMMARY OF THE SCHEME .....</b>	<b>3</b>
<b>PART II - INFORMATION ABOUT THE SCHEME.....</b>	<b>8</b>
A. Asset Allocation Pattern .....	8
B. Where will the scheme invest ? .....	9
C. Investment Strategy .....	9
D. Benchmark Index.....	10
E. Fund Managers for the scheme.....	10
F. How is the scheme different from existing schemes of the mutual fund?.....	11
G. How has the scheme performed ? .....	11
H. Additional Scheme Related Disclosures .....	11
<b>Part III. OTHER DETAILS .....</b>	<b>13</b>
A. Computation of NAV.....	13
B. New Fund Offer (NFO) Expenses .....	14
C. Annual Scheme Recurring Expenses .....	14
D. Load Structure .....	17
<b>SECTION II .....</b>	<b>19</b>
<b>I. INTRODUCTION .....</b>	<b>19</b>
A. Definition / interpretation .....	19
B. Risk Factors .....	19
C. Risk Mitigation Strategies .....	25
<b>II. INFORMATION ABOUT THE SCHEME .....</b>	<b>25</b>
A. Where will the scheme invest .....	25
B. Investment Restrictions.....	25
C. Fundamental Attributes.....	28
D. Other Scheme Specific Disclosures .....	30
<b>III. OTHER DETAILS .....</b>	<b>38</b>
A. Overview of Underlying Fund.....	38
B. Periodic Disclosures .....	39
C. Transparency / NAV Disclosure.....	41
D. Transaction Charges and Stamp Duty.....	41
E. Associate Transactions .....	41
F. Taxation .....	41
G. Rights of Unitholders.....	43
H. List of official points of acceptance.....	43
I. Penalties, Pending Litigation or Proceedings, Findings of Inspections or Investigations.....	43

## SECTION I

### PART I - HIGHLIGHTS / SUMMARY OF THE SCHEME

Sr. No.	Title	Description				
I.	Name of the Scheme	Invesco India - Invesco EQQQ NASDAQ-100 ETF Fund of Fund				
II.	Category of the Scheme	FoF (Overseas)				
III.	Scheme type	An open ended fund of fund scheme investing in Invesco EQQQ NASDAQ-100 UCITS ETF				
IV.	Scheme Code	INVM/O/O/FOO/21/10/0038				
V.	Investment Objective	<p>To generate returns by investing predominantly in units of Invesco EQQQ NASDAQ-100 UCITS ETF, an overseas exchange traded fund, which seeks to provide investment results which, before expenses, generally correspond to the price and yield performance of the NASDAQ-100 Notional Index (Net Total Return) in USD.</p> <p>There is no assurance that the investment objective of the Scheme will be achieved.</p>				
VI.	Liquidity	<p>The Scheme offers Units for Subscription and Redemption at NAV based prices on all Business Days on an ongoing basis.</p> <p>Under normal circumstances, the AMC will dispatch / transfer redemption or repurchase proceeds within 5 Business Days from the date of acceptance of redemption or repurchase requests at the Official Points of Acceptance.</p> <p>However, in case of exceptional circumstances prescribed by AMFI vide it's letter no. AMFI/35P/MEM-COR/ 74 / 2022-23 dated January 16, 2023, in consultation with SEBI, redemption or repurchase proceeds shall be transferred / dispatched to Unitholders within the time frame prescribed for such exceptional circumstances.</p>				
VII.	Benchmark	<table><tr><th>Benchmark Index</th><th>Justification</th></tr><tr><td>NASDAQ-100 Notional Index (Net Total Return)</td><td>The NASDAQ-100 Notional Index - Net Total Return Index includes 100 of the largest US and international non-financial securities listed on the NASDAQ Stock Market® (NASDAQ ®) based on market capitalisation. The index reflects companies across major industry groups including computer hardware and software, telecommunications, retail/wholesale trade and biotechnology. It does not contain securities of financial companies including investment companies.</td></tr></table>	Benchmark Index	Justification	NASDAQ-100 Notional Index (Net Total Return)	The NASDAQ-100 Notional Index - Net Total Return Index includes 100 of the largest US and international non-financial securities listed on the NASDAQ Stock Market® (NASDAQ ®) based on market capitalisation. The index reflects companies across major industry groups including computer hardware and software, telecommunications, retail/wholesale trade and biotechnology. It does not contain securities of financial companies including investment companies.
Benchmark Index	Justification					
NASDAQ-100 Notional Index (Net Total Return)	The NASDAQ-100 Notional Index - Net Total Return Index includes 100 of the largest US and international non-financial securities listed on the NASDAQ Stock Market® (NASDAQ ®) based on market capitalisation. The index reflects companies across major industry groups including computer hardware and software, telecommunications, retail/wholesale trade and biotechnology. It does not contain securities of financial companies including investment companies.					
VIII.	NAV Disclosure	<p>The AMC will calculate the NAVs on daily basis and predominantly disclose the NAVs under a separate headings on the website of the Fund (<a href="http://www.invescomutualfund.com">www.invescomutualfund.com</a>) and AMFI website (<a href="http://www.amfiindia.com">www.amfiindia.com</a>) on or before 10.00 a.m. on the next Business Day.</p> <p>For more details on NAV disclosure, refer to the details in Section II.</p>				
IX.	Applicable timelines	<p>The applicable timelines for dispatch / transfer of redemption proceeds are as follows:</p> <ul style="list-style-type: none"><li><b>Dispatch / Transfer of redemption proceeds</b> - within 5 working days from the date of acceptance of redemption or repurchase requests at the Official Points of Acceptance.</li></ul>				
X.	Plans and Options Plans / Options and sub options under the Scheme	<p>The Scheme offers two plans as follows:</p> <ul style="list-style-type: none"><li>➤ Regular Plan</li><li>➤ Direct Plan</li></ul> <p>Each of the above Plans under the Scheme offers Growth option.</p>				
XI.	Load Structure	<p><b>Exit Load:</b> Nil</p> <p>For more details on Load Structure, refer to the section '<b>Load Structure</b>'.</p>				

XII.	Minimum Application Amount / switch-in	<b>On Continuous Basis:</b> <b>For Purchase</b> - Rs. 1,000/- per application and in multiples of Re. 1/- thereafter. <b>For Switch-in</b> - Rs. 1,000/- per application and in multiples of Re. 0.01/- thereafter.				
XIII.	Minimum Additional Purchase Amount	<b>For Purchase</b> - Rs. 1,000/- per application and in multiples of Re. 1/- thereafter. <b>For Switch-in</b> - Rs. 1,000/- per application and in multiples of Re. 0.01/- thereafter.				
XIV.	Minimum Redemption / switch-out amount	Rs. 1,000/- or 0.001 Unit or account balance whichever is lower.				
XV.	Segregated portfolio / side pocketing disclosure	The Scheme contains enabling provisions for creation of segregated portfolio. For Details, kindly refer SAI.				
XVI.	Stock lending / short selling	The Scheme will not engage in securities lending and short selling of securities.				
XVII.	How to Apply and other details	Application form and Key Information Memorandum may be obtained from Official Points of Acceptance (OPAs) / Investor Service Centres (ISCs) of the AMC or RTA or Distributors or can be downloaded from our website <a href="http://www.invescomutualfund.com">www.invescomutualfund.com</a> . The list of the OPA / ISC are available on our website as well. Application form duly filled and signed should be submitted at the OPA / ISC. The list of OPA / ISCs are available on our website.  For further details, please refer to the SAI and Application form for the instructions.				
XVIII.	Investor services	<b>Contact details for general service requests:</b> <table border="1"><thead><tr><th>For AMC</th><th>For RTA</th></tr></thead><tbody><tr><td>Invesco Asset Management (India) Pvt. Ltd. 2101-A, A Wing, 21<sup>st</sup> Floor, Marathon Futorex, N. M. Joshi Marg, Lower Parel, Mumbai - 400 013 Tel: +91 22 67310000 Fax: +91 22 23019422 E-mail: <a href="mailto:mfservices@invesco.com">mfservices@invesco.com</a></td><td>KFin Technologies Ltd. Karvy Selenium Tower B, Plot No 31 &amp; 32, Gachibowli, Financial District, Nanakramguda, Serilingampally, Hyderabad – 500 032 Tel No.: 1800 309 4034 E-mail: <a href="mailto:mfservices@invesco.com">mfservices@invesco.com</a></td></tr></tbody></table> <b>Contact details for complaint resolution:</b> <p>Investors can contact at the addresses given above for complaint resolution. They can also address their complaints to Mr. Surinder Singh Negi - Director &amp; Head - Operations and Customer Services at the address of AMC given above.</p> <p>Further, investors may also approach SEBI for redressal of their complaints / grievances. Investors may lodge their complaints through SCORES (SEBI Complaints Redress System - <a href="https://scores.sebi.gov.in">https://scores.sebi.gov.in</a>) or Online Dispute Resolution Portal (“ODR Portal”) (<a href="https://smartodr.in/login">https://smartodr.in/login</a>) to resolve the grievances through online conciliation and online arbitration. For details, please refer to SAI.</p>	For AMC	For RTA	Invesco Asset Management (India) Pvt. Ltd. 2101-A, A Wing, 21 <sup>st</sup> Floor, Marathon Futorex, N. M. Joshi Marg, Lower Parel, Mumbai - 400 013 Tel: +91 22 67310000 Fax: +91 22 23019422 E-mail: <a href="mailto:mfservices@invesco.com">mfservices@invesco.com</a>	KFin Technologies Ltd. Karvy Selenium Tower B, Plot No 31 & 32, Gachibowli, Financial District, Nanakramguda, Serilingampally, Hyderabad – 500 032 Tel No.: 1800 309 4034 E-mail: <a href="mailto:mfservices@invesco.com">mfservices@invesco.com</a>
For AMC	For RTA					
Invesco Asset Management (India) Pvt. Ltd. 2101-A, A Wing, 21 <sup>st</sup> Floor, Marathon Futorex, N. M. Joshi Marg, Lower Parel, Mumbai - 400 013 Tel: +91 22 67310000 Fax: +91 22 23019422 E-mail: <a href="mailto:mfservices@invesco.com">mfservices@invesco.com</a>	KFin Technologies Ltd. Karvy Selenium Tower B, Plot No 31 & 32, Gachibowli, Financial District, Nanakramguda, Serilingampally, Hyderabad – 500 032 Tel No.: 1800 309 4034 E-mail: <a href="mailto:mfservices@invesco.com">mfservices@invesco.com</a>					
XIX.	Special product facility / available	The Special facilities available in the Scheme are as follows: 1. Systematic Investment Plan (‘SIP’) a. Top up facility b. Pause facility c. Modify facility 2. Systematic Transfer Plan (‘STP’) a. Fixed STP 3. Systematic Withdrawal Plan (‘SWP’) a. Fixed Option b. Appreciation Option <b>Note:</b> - The Scheme acts as a Source Scheme and Target Scheme for Fixed STP.				



		For further details of above special products / facilities, kindly refer SAI.
<b>XX.</b>	<b>Weblink</b>	<b>TER for last six months and Daily TER -</b> <a href="https://www.invescomutualfund.com/aboutus?tab=Statutory&amp;active=ExpenseRatioDisclosure">https://www.invescomutualfund.com/aboutus?tab=Statutory&amp;active=ExpenseRatioDisclosure</a> <b>Factsheet -</b> <a href="https://invescomutualfund.com/literature-and-form?tab=Factsheets">https://invescomutualfund.com/literature-and-form?tab=Factsheets</a>

## **DUE DILIGENCE BY THE ASSET MANAGEMENT COMPANY**

### **It is confirmed that:**

- (i) The Scheme Information Document submitted to SEBI is in accordance with the SEBI (Mutual Funds) Regulations, 1996 and the guidelines and directives issued by SEBI from time to time.
- (ii) All legal requirements connected with the launching of the Scheme as also the guidelines, instructions, etc., issued by the Government and any other competent authority in this behalf were complied with.
- (iii) The disclosures made in the Scheme Information Document are true, fair and adequate to enable the investors to make a well informed decision regarding investment in the Scheme.
- (iv) The intermediaries named in the Scheme Information Document and Statement of Additional Information are registered with SEBI and their registration is valid, as on date.
- (v) The contents of the Scheme Information Document including figures, data, yields etc. have been checked and are factually correct.
- (vi) The AMC has complied with the compliance checklist applicable for Scheme Information Documents and there are no deviations from the regulations.
- (vii) Notwithstanding anything contained in this Scheme Information Document, the provisions of the SEBI (Mutual Funds) Regulations, 1996 and the guidelines there under shall be applicable.
- (viii) The Trustees have ensured that Invesco India - Invesco EQQQ NASDAQ-100 ETF Fund of Fund approved by them is a new product offered by Invesco Mutual Fund and is not a minor modification of any existing scheme/fund/product.

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

**Sd/-  
Suresh Jakhotiya  
Head - Compliance**

**Place:** Mumbai  
**Date:** May 30, 2025

## PART II - INFORMATION ABOUT THE SCHEME

### A. Asset Allocation Pattern

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

Instruments	Indicative Allocations (% of total assets)	
	Minimum	Maximum
Shares of Invesco EQQQ NASDAQ-100 UCITS ETF <sup>^</sup>	95	100
Debt and money market securities / Units of debt and liquid schemes of Invesco Mutual Fund	0	5

<sup>^</sup>Investors are requested to note that shares of Invesco EQQQ NASDAQ-100 UCITS ETF should be considered similar to units of the Fund.

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

Sl. No.	Type of instrument	Percentage of exposure	Circular references
1.	Overseas securities	Upto 100% of net assets of the Scheme or residual regulatory limit, whichever is lower	Para 12.19.2.10 of SEBI Master circular dated June 27, 2024
2.	Units of debt and liquid schemes of Invesco Mutual Fund	Upto 5% of net assets subject to overall limit of 5% at fund house level	As per Asset Allocation table and Clause 4 of Seventh Schedule of SEBI MF Regulations.
3.	Short term deposits of all the Scheduled Commercial Banks (pending deployment)	Upto 5% of net asset of the Scheme	Para 12.16 as per SEBI Master Circular dated June 27, 2024 and as per Asset Allocation table.
4.	Triparty Repo (TREPS) on Government securities or treasury bills.	Upto 5% of net assets of the Scheme	As per Asset Allocation table
5.	Unlisted non-convertible debentures	Upto 10% of the debt portfolio of the scheme	Para 12.1.1 of SEBI Master Circular dated June 27, 2024

The Scheme will not invest in following instruments:

Sl. No.	Type of Instrument
1.	Debt Instruments having Structure obligation (SO rating) / Credit Enhancement (CE rating)
2.	Securitized Debt
3.	Unrated debt instruments
4.	Debt instruments having special features i.e. Additional Tier I (AT1) / Perpetual Bonds and Tier 2 Bonds
5.	Derivatives
6.	Securities lending and short selling
7.	ReITS and InVITS
8.	Repo/ reverse repo transactions in corporate debt securities
9.	Credit Default Swaps

In line with para 12.24 of SEBI Master Circular on Mutual Funds dated June 27, 2024, the cumulative gross exposure through Units of Shares of Invesco EQQQ NASDAQ-100 UCITS ETF, debt and money market instruments, units of debt and liquid schemes of Invesco Mutual Fund, other permitted securities/assets and such other securities/assets as may be permitted by SEBI from time to time should not exceed 100% of the net assets of the Scheme.

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



The Scheme may enter into repos/reverse repos as may be permitted by RBI. From time to time, the Scheme may hold cash. A part of the net assets may be invested in the Triparty repo (TREPS) or repo or in an alternative investment as may be provided by RBI to meet the liquidity requirements.

Subscriptions received in excess of eligible investment amount shall be invested in domestic Debt and Money Market Instruments including government securities or securities which are supported by the Central or a State Government. Further, if the investment proposed to be made by the Scheme in Underlying Fund exceeds any restriction (regulatory or otherwise) or is less than the minimum investment amount requirement imposed by Underlying Fund, the subscription received in the Scheme may be invested in debt and Money Market Instruments. These are temporary measures and the fund manager will restore the asset allocation in line with asset allocation pattern within 30 days.

Under normal circumstances, the Scheme intends to invest at least 95% of its corpus in shares of Underlying Fund. However, subject to the SEBI Regulations, the asset allocation pattern indicated above may change from time to time, keeping in view market conditions, market opportunities, applicable regulations and political and economic factors. It must be clearly understood that the percentages stated above are only indicative and not absolute. These proportions can vary substantially depending upon the perception of the fund manager, the intention being at all times to seek to protect the interests of Unit holders. Such changes in investment pattern will be for short term and for defensive considerations only. The fund manager will restore asset allocation in line with the asset allocation pattern within 30 days.

In case the portfolio is not re-balanced within 30 days, justification for the same shall be recorded in writing and will be placed before the investment committee. The investment committee will then decide on further course of action.

**Rebalancing due to Passive Breaches:**

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

**B. Where will the scheme invest ?**

The corpus of the Scheme will be invested in:

1. Shares of Invesco EQQQ NASDAQ-100 UCITS ETF, an overseas exchange traded fund based on NASDAQ-100 Index.
2. Debt & Money Market Instruments
3. Units of debt schemes or liquid schemes of Invesco Mutual Fund.
4. 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.
5. Any other securities / instrument as permitted by SEBI/RBI from time to time.

Investment in overseas securities shall be made in accordance with the requirements stipulated by SEBI and RBI from time to time.

For details, refer Section II.

**C. Investment Strategy**

The Scheme will follow a passive investment strategy and will invest 95% of its net assets in units of Invesco EQQQ NASDAQ-100 UCITS ETF and remaining 5% of the net assets in domestic debt and money market securities / Units of debt and liquid schemes of Invesco Mutual Fund.

The Underlying Fund, Invesco EQQQ NASDAQ-100 UCITS ETF, aims to provide the performance of the NASDAQ-100 Notional Net Total Return Index, less fees.

#### **RISK CONTROL**

The Scheme's portfolio broadly comprises underlying schemes of Mutual fund. Thus, the mitigation policies applicable to those underlying Mutual Fund Schemes will be applicable to this Scheme.

#### **Portfolio Turnover**

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

#### **D. Benchmark Index**

<b>Benchmark Index</b>	<b>Justification</b>
NASDAQ-100 Notional Index (Net total return)	The NASDAQ-100 Notional Index – Net total return Index includes 100 of the largest US and international non-financial securities listed on the NASDAQ Stock Market® (NASDAQ ®) based on market capitalisation. The index reflects companies across major industry groups including computer hardware and software, telecommunications, retail/wholesale trade and biotechnology. It does not contain securities of financial companies including investment companies.

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

#### **E. Fund Manager for the scheme**

<b>Name</b>	<b>Age (Yrs)</b>	<b>Educational Qualifications</b>	<b>Total number of years of experience</b>	<b>Tenure for which Fund Manager has been managing the Scheme</b>	<b>Assignments held during the last 10 years</b>
Mr. Sagar Gandhi	41years	B.E. (Production), MMS (Finance)	More than 15 years of experience in research and analysis of companies	2 months	<b>January 23, 2024 onwards</b> Invesco Asset Management (India) Pvt. Ltd. <b>June 29, 2019 - January 22, 2024</b> Senior Research Analyst, Future Generali India Life Insurance Company Limited.  <b>June 16, 2008 - June 28, 2019</b> Research Analyst - Equity, ICICI Securities Ltd.

#### **Other Schemes managed by Mr. Sagar Gandhi**

<b>Name of the Scheme</b>	<b>Fund Manager</b>
Invesco India - Invesco Global Equity Income Fund of Fund	Mr. Sagar Gandhi
Invesco India - Invesco Global Consumer Trends Fund of Fund	

Invesco India - Invesco Pan European Equity Fund of Fund	
Invesco India Infrastructure Fund	Mr. Amit Nigam & Mr. Sagar Gandhi

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

Sr. No.	Scheme Name	Website Link
1.	Invesco India - Invesco Pan European Equity Fund of Fund	<a href="https://www.invescomutualfund.com/literature-and-form?tab=Complete">https://www.invescomutualfund.com/literature-and-form?tab=Complete</a>
2.	Invesco India - Invesco Global Equity Income Fund of Fund	
3.	Invesco India - Invesco Global Consumer Trends Fund of Fund	
4.	Invesco India - Invesco EQQQ NASDAQ-100 ETF Fund of Fund	
5.	Invesco India Gold ETF Fund of Fund	

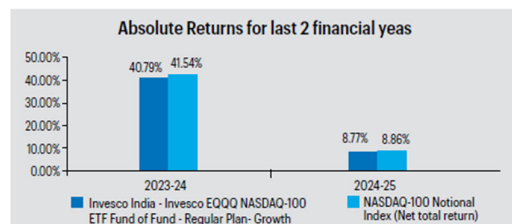
**G. How has the scheme performed ?**

The performance of the Scheme as on March 31, 2025 is as follows:

**Performance of the Scheme (as on March 31, 2025)**

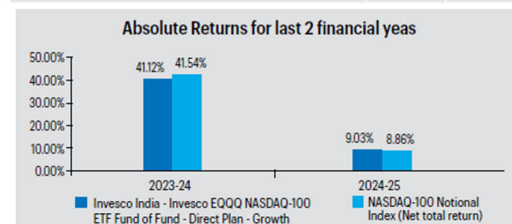
Invesco India - Invesco EQQQ NASDAQ-100 ETF Fund of Fund - Regular Plan - Growth

Particulars	1 Year	Since inception
Invesco India - Invesco EQQQ NASDAQ-100 ETF Fund of Fund - Regular Plan - Growth	8.77%	15.81%
NASDAQ-100 Notional Index (Net total return)	8.86%	17.47%



Invesco India - Invesco EQQQ NASDAQ-100 ETF Fund of Fund - Direct Plan - Growth

Particulars	1 Year	Since inception
Invesco India - Invesco EQQQ NASDAQ-100 ETF Fund of Fund - Direct Plan - Growth	9.03%	16.09%
NASDAQ-100 Notional Index (Net total return)	8.86%	17.47%



Past performance may or may not be sustained in future.

Returns for 1 year are absolute. Returns > 1 year are compounded annualized returns (CAGR) & inception date is deemed to be date of allotment. Date of allotment : April 21, 2022. Different Plans have different expense structure.

Benchmark returns are calculated using Total Return variant of benchmark index.

**H. Additional Scheme Related Disclosures**

- Scheme's Portfolio Holding (Top 10 holding and fund allocation towards various sectors):**  
<https://www.invescomutualfund.com/literature-and-form?tab=Complete>
- Portfolio Disclosure:**
  - Monthly** - <https://www.invescomutualfund.com/literature-and-form?tab=Complete>
  - Half yearly** - <https://www.invescomutualfund.com/literature-and-form?tab=HalfYearlyHoldings>
- Aggregate investment in the Scheme by Fund Manager(s) of the Scheme**

Category of Persons	Net Value		Market Value (in Rs.)
	Units	NAV per unit	
Mr. Sagar Gandhi	Nil		

For any other disclosure w.r.t investments by key personnel and AMC directors including regulatory provisions in this regard kindly refer SAI.

#### **4. Investments of AMC in the Scheme**

Under Regulation 25(16A) of the SEBI (MF) Regulations, 1996 read with para 6.9 of SEBI Master Circular dated June 27, 2024, the AMC will invest in the Scheme as a percentage of assets under management ('AUM') of the Scheme based on risk assigned to the Scheme. For the purpose of this requirements, the risk value assigned to the Scheme will be as per the risk-o-meter in terms of para 17.4.1.d as per SEBI Master Circular dated June 27, 2024 and risk-o-meter of immediately preceding month shall be considered. Further, the investments will be maintained at all points of time till the Scheme is wound up and will be reviewed on a quarterly basis to ensure that the investments are aligned due to change in AUM and / or change in risk value of the Scheme. Based on quarterly review, shortfall in value of investments, if any, shall be made good within 7 days of such review. Further, the AMC may withdraw any excess investments than what is required pursuant to such quarterly review. However, mandatory investments already made in compliance with prevailing Regulation 28 in the Scheme will not be withdrawn irrespective of it's market value but can be adjusted against the investment required by the AMC pursuant to Regulation 25(16A) read with para 6.9 of SEBI Master Circular dated June 27, 2024.

In addition to above investments, the AMC may invest in the Scheme during the continuous offer period subject to the SEBI (MF) Regulations.

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

**Website link to review details of investments by the AMC in the Scheme is as follows:**

<https://www.invescomutualfund.com/literature-and-form?tab=Scheme>

### Part III. OTHER DETAILS

#### A. Computation of NAV

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

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

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

Or

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

#### Illustration of Computation of NAV:

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

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

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

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

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

- **Ongoing price for subscription (purchase) / switch-in (from other schemes/plans of the mutual fund) by investors.**

Purchase Price of Units is the price at which an investor can subscribe /purchase Units of the Scheme. During the continuous offer of the Scheme, the Units will be available at the Applicable NAV. Pursuant to para 10.4.1.a of SEBI Master Circular dated June 27, 2024, there is no entry load for purchase of Units of the Scheme. Accordingly, Purchase Price will be equal to Applicable NAV.

**Example:** The applicable NAV of the Scheme is Rs. 11.00 p.u. Since Entry load is not applicable, the sale / subscription price will be calculated as follows:

$$\begin{aligned} \text{Sale / Subscription Price} &= \text{Applicable NAV} \times (1 + \text{Entry Load}) \\ &= \text{Rs. } 11 \times (1 + 0) \\ &= \text{Rs. } 11.00 \times 1 \\ &= \text{Rs. } 11.00 \end{aligned}$$

The investors should also note that stamp duty at the applicable rate will be levied on applicable transactions i.e. purchase, switch-in, , instalment of Systematic Investment Plan, Systematic Transfer

Plan. Accordingly, pursuant to levy of stamp duty, the number of units allotted will be lower to that extent. For more details & impact of stamp duty on number of units allotted, please refer SAI.

- **Ongoing price for redemption (sale) / switch outs (to other schemes/plans of the Mutual Fund) by investors**

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

$$\text{Redemption Price} = \text{Applicable NAV} \times (1 - \text{Exit Load, if any})$$

**Example 1:** The applicable NAV of the Scheme is Rs. 11.00 p.u. If the applicable Exit Load at the time of investments is 1%, then the repurchase / redemption price will be calculated as follows:

$$\begin{aligned} &= \text{Rs. } 11.00 \times (1 - 0.01) \\ &= \text{Rs. } 11.00 \times 0.99 \\ &= \text{Rs. } 10.89 \end{aligned}$$

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

$$\begin{aligned} \text{Repurchase / Redemption Price} &= \text{Applicable NAV} \times (1 - \text{Exit Load}) \\ &= \text{Rs. } 11.00 \times (1 - 0) \\ &= \text{Rs. } 11.00 \times 1 \\ &= \text{Rs. } 11.00 \end{aligned}$$

The securities transaction tax levied under the Income-tax Act, 1961 at the applicable rate on the amount of redemption will be reduced from the amount of redemption.

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

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

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

## **B. New Fund Offer (NFO) Expenses**

These expenses are incurred for the purpose of various activities related to the NFO like sales and distribution fees paid, marketing and advertising, registrar expenses, printing and stationery, bank charges etc.

As per the Regulations, New Fund Offer Expenses were not charged to the Scheme.

## **C. Annual Scheme Recurring Expenses**

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

The AMC has estimated that upto 1.00% of the daily net assets of the Scheme (including weighted average of charges levied by Underlying Fund) will be charged to the Scheme as expenses. For the actual current expenses being charged, the investor should refer to the website of the Fund.

Expense Head	% p.a. of daily Net Assets* (Estimated p.a.)
Investment Management & Advisory Fee	
Fees & Expenses of Trustees	
Audit Fees	

Custodian Fees	Upto 1.00
Registrar & Transfer Agent Fees including cost of providing account statement / IDCW / redemption cheques / warrants	
Marketing & Selling Expenses including Agents Commission**	
Costs related to investor communications	
Costs of fund transfer from location to location	
Cost of Statutory Advertisements	
Cost towards investor education & awareness (5% of total TER charged to the direct plan of the Scheme, subject to maximum of 0.5 bps of AuM)	
Payment towards brokerage & transaction cost over and above 12 bps for cash market trades	
Goods & Services Tax on expenses other than investment and advisory fees***	
Goods & Services Tax on brokerage and transaction cost#	
<b>Maximum Total expenses ratio (TER) permissible under Regulation 52(6)(a)</b>	<b>Upto 1.00</b>
Additional expenses under Regulations 52(6A)(c) #	Upto 0.05
Additional expenses for gross new inflows from specified cities	Upto 0.30

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

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

\*All fees and expenses charged in a Direct Plan (in percentage terms) under various heads including the investment and advisory fee shall not exceed the fees and expenses charged under such heads in a Regular Plan. Commission and distribution expenses will not be charged to the Direct Plan. Further, Direct Plan under the scheme will have a separate NAV.

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

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

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

As the Scheme is an open ended Fund of Fund Scheme investing in exchange traded funds, the total expenses of the Scheme including weighted average of total expense ratio levied by Underlying Fund shall not exceed 1.00% of the daily net assets of the Scheme (excluding additional expenses under regulation 52(6A)(c) and additional distribution expenses for gross inflows from specified cities).

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

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



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

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

**Additional Distribution Expenses in case of new inflows from specified cities**

In addition to TER as specified above, the AMC will charge expenses not exceeding 0.30% of daily net assets if the new inflows in the scheme from such cities, as specified by SEBI from time to time, are at least:

- (i) 30% of gross new inflows in the scheme, or;
- (ii) 15% of the average assets under management (year to date) of the scheme, whichever is higher.

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

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

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

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

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

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

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

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

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

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

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



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

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

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

Particulars	Direct Plan	Regular Plan
Investment Value (Rs.)	10,00,000.00	10,00,000.00
Annualized Gross Return (%)	10.00	10.00
Annual Recurring Expenses (%)	1.25	2.25
Gross Appreciation for the day @ 10% (Rs.)	273.97	273.97
Expense Amount for the day (Rs.)	34.25	61.64
Net Appreciation for the day (Rs.)	239.72	212.33
Return (Net of Expenses) for the day in % (Annualized)	8.75	7.75

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

**D. Load Structure**

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

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

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

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

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

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

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

The Redemption / Repurchase Price will not be lower than 95% of the Applicable NAV. Any imposition or enhancement of Load in future shall be applicable on prospective investments only. At the time of changing the Load Structure:

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

## SECTION II

### I. INTRODUCTION

#### A. Definition / interpretation

For the meaning of words, expressions and abbreviations used in this Scheme Information Document, interpretations, please click on the functional website Link given below:

<https://www.invescomutualfund.com/literature-and-form?tab=Scheme>

#### B. Risk Factors

- **Scheme specific risk factors:**

##### **Risk Factors of a Fund of Funds Scheme**

- The Scheme will invest primarily in Underlying Fund and the performance, risk profile and liquidity of the Scheme will be directly related to those of the Underlying Fund.
- Any change in the investment policies or fundamental attributes of Underlying Fund may affect the performance of the Scheme.
- Investments in Underlying Fund, which is an overseas exchange traded fund, will have all the risks associated with investments in equity, offshore markets and exchange risk, etc.
- Portfolio disclosure of the Scheme will be largely limited to units of Underlying Fund and investments by the Scheme in money market instruments. Therefore, Unit holders may not be able to obtain specific details of the Scheme in respect of portfolio of Underlying Fund.
- In addition to recurring expenses of the Scheme, the Unit holders shall also bear the applicable expenses of Underlying Fund. Therefore, the returns that the Unit holder of the Scheme may receive shall be substantially impacted or may, at times, be lower than the returns that a Unit holder could obtain by directly investing in Underlying Fund.
- The liquidity of the Scheme's investments may be inherently restricted by trading volumes, settlement periods and transfer procedures. In certain cases, settlement periods may be extended significantly by unforeseen circumstances. In the event of an inordinately large number of redemption requests, or of a restructuring of the Scheme's investment portfolio, these periods may become significant.

##### **Risks associated with investing in Overseas Mutual Fund Units**

- Within the investment objective of the Scheme, the Scheme will be investing in overseas markets (i.e. in units of Underlying Fund). As the units of Underlying Fund are denominated in foreign currency, the value of those investments, distributions, income and net assets when converted to Indian Rupee (INR) may fluctuate due to changes in exchange rate of base currency of Underlying Fund vis-à-vis INR. Investments in overseas markets carry risks related to fluctuations in foreign exchange rates, nature of securities market of the country, restrictions on repatriation of capital due to exchange controls and the political environment.
- As the Scheme will be predominantly investing in overseas mutual fund, the Scheme will be exposed to fluctuations in currency of Underlying ETF vis-à-vis INR. As per the current regulations, the Scheme is not allowed to use currency derivatives to hedge against currency risk and hence currency risk would be inherent risk of the scheme.
- Further the repatriation of capital to India may also be hampered by changes in regulations concerning exchange controls or political circumstances. The Scheme's NAV may also be affected by a fluctuation in the general and specific level of interest rates internationally or change in credit profiles of the issuer.
- The liquidity of the Scheme will be affected if there is a non-Business Day of Underlying Fund. The Scheme shall have non-Business Day on all the days on which Underlying Fund has non-Business Day.
- In case of unforeseen events like system breakdown, natural calamities etc. which could delay NAV of Underlying Fund, NAV of the Scheme may also be delayed and the AMC shall suitably intimate AMFI / SEBI in this regard.
- In addition, country risks would include events such as introduction of extraordinary exchange controls, economic deterioration, bi-lateral conflict leading to immobilisation of overseas financial assets and prevalent tax laws of the respective jurisdictions for the execution of trades or otherwise.

**Settlement Risk**

The Scheme will purchase units of the Underlying Fund on stock exchange where such units are listed through broker(s). There is no assurance or guarantee that the units so purchased will be fully settled within the stipulated time and there could be delay in the getting physical delivery of units. The physical settlement of units will depend on trading volume and settlement period. In certain cases, the settlement periods may be extended significantly by unforeseen circumstances. To the extent the units purchased are not physically settled, the Scheme will not be able to sell such units. This may impact the Scheme's ability to meet its redemption obligations in case there are very large redemptions in the Scheme and the units available for sell are not sufficient to meet such redemption obligations.

**The performance of Underlying Fund will be affected by a number of risk factors including the following:**

**Risk associated with Equity and Equity Related Instruments**

Investments in the equity shares of the Companies constituting the Index are volatile and prone to price fluctuations on a daily basis due to macro and micro economic factors. The value of Equity and Equity Related Instruments may fluctuate due to factors affecting the securities markets such as volume and volatility in the capital markets, interest rates, currency exchange rates, changes in law/policies of the Government, taxation laws, political, economic or other developments, general decline in the global markets, which may have an adverse impact on individual securities, a specific sector or all sectors. Consequently, the NAVs of units issued under Underlying Fund and in turn of the Scheme may be adversely affected.

Further, the Equity and Equity Related Instruments are risk capital and are subordinate in the right of payment to other securities including debt securities.

Equity and Equity Related Instruments listed on the stock exchange carry lower liquidity risk; however Underlying Fund's ability to sell these investments is limited by overall trading volumes on the stock exchanges. In certain cases, settlement periods may be extended significantly by unforeseen circumstances. The inability of Underlying Fund to make intended securities purchases due to settlement problems could cause Underlying Fund to miss certain investment opportunities. Similarly, the inability to sell securities held in Underlying Fund's portfolio may result, at times, in potential losses to Underlying Fund, should there be a subsequent decline in the value of securities held in Underlying Fund's portfolio.

As the Underlying Fund will invest only in constituents of NASDAQ 100 index, investment in unlisted equity securities is not envisaged.

**Index related risk**

The Underlying ETF 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 Underlying ETF. The Index has its own criteria and policy for inclusion/exclusion of securities from the Index, its maintenance thereof and effecting corporate actions. The Underlying ETF 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 Underlying ETF would not select securities in which it wants to invest but is guided by the Index. As such the Underlying ETF is not actively managed but is passively managed. There is no guarantee that the Underlying ETF will achieve a high degree of correlation to the Underlying Index and therefore achieve its investment objective and may also lead to tracking error.

In addition, as the Scheme will invest in Underlying ETF, 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 Fund. However, the Fund would endeavour to keep the tracking error as low as possible.

**Currency Risk**

- Underlying Fund's assets may be invested in securities denominated in currencies other than the base currency of Underlying Fund and any income from these investments will be received in those currencies. The performance of Underlying Fund may therefore be affected by movements in exchange rate between the currencies the assets are held and the base currency of Underlying Fund and hence there can be the prospect of additional gain or loss for the Unit holder than what may be normally derived from the assets in which Underlying Fund invests. The performance of Underlying Fund may also be affected by change in exchange control regulations. Accordingly, the investors will be exposed to the risk of global markets arising out of investment by Underlying Fund in securities which are denominated in foreign currencies.

- Conversion into foreign currency or transfer of proceeds received from the sale of securities cannot be guaranteed.
- Exchange rate fluctuations may also occur between the trade date for a transaction and the date on which the currency is acquired to meet settlement obligations.
- Movements in currency can adversely affect the return on the investments. The currency hedging that may be used to minimize the effect of currency movements may not be always successful.
- The value of assets of Underlying Fund may be affected by uncertainties such as fluctuations in foreign exchange rates, the imposition of currency repatriation restrictions, changes in legislation relating to level of foreign ownership in countries in which Underlying Fund may invest.

#### **Political and Economic Risks**

- Economic and/or political instability could lead to legal, fiscal and regulatory changes or the reversal of legal/fiscal/regulatory/market reforms. Assets could be compulsorily re-acquired without adequate compensation.
- Administrative risks may result in the imposition of restrictions on free movement of capital.
- A country's external debt position could lead to sudden imposition of taxes or exchange controls.
- High interest and inflation rates can mean that businesses have difficulty in obtaining working capital.
- Local management may be inexperienced in operating companies in free market conditions.
- A country may be heavily dependent on its commodity and natural resource exports and is therefore vulnerable to weaknesses in world prices for these products.

#### **Legal Environment**

- The interpretation and application of decrees and legislative acts can be often contradictory and uncertain particularly in respect of matters relating to taxation.
- Legislation could be imposed retrospectively or may be issued in the form of internal regulations not generally available to the public.
- Judicial independence and political neutrality cannot be guaranteed.
- State bodies and judges may not adhere to the requirements of law and relevant contract. There is no certainty that Unit holders will be compensated in full or at all for any damages incurred.
- Recourse through the legal system may be lengthy and protracted.
- In certain circumstances, Underlying Fund or certain share classes of Underlying Fund may be liquidated or merged which are detailed in the prospectus of Underlying Fund. In such cases, the costs and expenses of any such liquidation or merger may be borne by Underlying Fund or share class of Underlying Fund up to the limit specified in the prospectus of Underlying Fund. Any unamortized costs resulting from closure may be charged as an expense in full against the assets of Underlying Fund. In such a case, the amount distributed to shareholders of Underlying Fund (including the Scheme) may be less than their original investment.
- In certain circumstances as specified in the prospectus of Underlying Fund, the right of investors of Underlying Fund (including the Scheme) to redeem their units may be suspended.
- The Underlying Fund is offered under Invesco Markets III public limited company. An open-ended investment company with variable capital and is structured as an umbrella fund with segregated liability between its funds. It qualifies and is authorised in Ireland by the Central Bank of Ireland (the "Central Bank") as a UCITS for the purposes of the Regulations and therefore is subject to investment supervision.

#### **Accounting Practices**

- The accounting, auditing and financial reporting system may not accord with international standards.
- Even when reports have been brought into line with international standards, they may not always contain correct information.
- Obligations on companies to publish financial information may also be limited.
- Accounting, auditing and financial reporting standards, practices and disclosure requirements applicable to some countries in which Underlying Fund may invest may differ from those applicable in India or Ireland that less information is available to investors and such information may be out of date.

#### **Shareholder Risk**

- Existing legislation may not yet be adequately developed to protect the rights of minority shareholders.
- There is generally no concept of any fiduciary duty to shareholders on the part of management.
- Liability for violation of what shareholder rights of Underlying Fund there are, may be limited.

### Market and Settlement Risks

- The Underlying ETF will react to stock market movements. Therefore, value of investments in the Scheme may go down over a short or long period due to fluctuations in Underlying ETF's NAV in response to factors such as performance of companies whose stock comprises the Underlying index, economic and political developments, changes in government policies, changes in interest rates, inflation and other monetary factors causing movement in prices of such investments.
- Lack of liquidity may adversely affect the ease of disposal of assets. The absence of reliable pricing information in a particular security held by Underlying Fund may make it difficult to assess reliably the market value of assets.
- The liquidity of Underlying ETF shares is determined through the interplay of share creation and redemption, market-making and secondary market trading. Disruptions to ETF liquidity could be, for example, market conditions, operational glitches, and also through any trading halts in Underlying securities etc.
- The share register of Underlying Fund may not be properly maintained and the ownership or interest may not be (or remain) fully protected.
- Registration of securities may be subject to delay and during the period of delay it may be difficult to prove beneficial ownership of securities.
- The provision for custody of assets may be less developed than in other more mature markets and thus poses an additional level of risk for Underlying Fund.
- Settlement procedures may be less developed and still be in physical as well as in dematerialised form.

### Risk associated with Listing and Trading of units on Stock Exchange(s)

1. Although shares of Underlying Fund are listed on the Stock Exchange(s), there can be no assurance or guarantee that an active secondary market will develop or be maintained.
2. Trading in shares of Underlying Fund on the Stock Exchange(s) may be halted because of market conditions or for reasons that in view of Exchange authorities or Regulators, trading in shares of Underlying Fund is not advisable. In addition, trading in shares of Underlying Fund is subject to trading halts caused by extraordinary market volatility and / or pursuant to 'circuit filter' rules of Exchange and Regulators. There can be no assurance or guarantee that the requirements of Stock Exchange(s) necessary to maintain listing of shares of Underlying Fund will continue to be met or will remain unchanged. Further any change(s) in trading rules, regulations and policy of the Exchanges / Regulators governing the listing of shares of Underlying Fund may impact the trading of shares of Underlying Fund and its prices.
3. The shares of Underlying Fund may trade at a premium/discount to its NAV. The NAV of shares of Underlying Fund will fluctuate with changes in the market value of its holding. The trading prices of shares of Underlying Fund will fluctuate in accordance with changes in their NAV as well as demand and supply of shares of Underlying Fund in the market(s) and perceived trends in the market(s). However, any changes in the trading regulations by Stock Exchange(s) / Regulators may affect the ability of the Authorized Participants / market makers to create / redeem shares of Underlying Fund resulting into wider premium or discount to NAV.
4. As the shares of Underlying Fund are listed, the exchanges on which those shares are listed will have no responsibility for contents of any prospectus issued by Underlying Fund or will make no representations as to its accuracy or completeness and expressly disclaim any liability whatsoever for any kind of loss arising from or in reliance upon any part of any such prospectus.

### Taxation

- Investors should note in particular that the proceeds from the sale of securities in some markets or the receipt of any Dividends and other income may be or may become subject to tax, levies, duties or other fees or charges imposed by the authorities in that market, including taxation levied by withholding at source. As a result, Underlying Fund (and therefore the Scheme) could become subject to additional taxation in such countries that is not anticipated either at the date of this SID or when investments are made, valued or disposed of.
- Prospective investors should note that there may be additional taxes, charges or levies applied in respect of the Scheme's investment in Underlying Fund depending on the location of assets of Underlying Fund and the jurisdiction in which Underlying Fund is located, registered or operated. Investors should also note that Underlying Fund's investment managers and the Scheme's ability to provide tax information and audited accounts in respect of Underlying Fund to Unit holders of the Scheme is dependent on relevant tax and other information being provided by Underlying Fund in timely fashion. Accordingly, delays may occur in respect of delivery of such information to the Scheme's Unit Holders.



**Hedging Risk**

The investment manager of Underlying Fund is permitted, but not obliged, to use hedging techniques to attempt to offset market and currency risks. There is no guarantee that hedging techniques will achieve the desired result.

**Risks Associated with Derivatives**

- Underlying Fund may use derivatives in connection with its investment strategies. Derivative products are leveraged instruments and can provide disproportionate gains as well as disproportionate losses to the investor. Execution of such strategies depends upon the ability of the investment manager of Underlying Fund to identify such opportunities. Identification and execution of strategies to be pursued by the investment manager of Underlying Fund involve uncertainty and decision of the investment manager of Underlying Fund may not always be profitable. No assurance can be given that the investment manager of Underlying Fund will be able to identify or execute such strategies.
- The risks associated with the use of derivatives are different from or possibly greater than the risks associated with investing directly in securities and other traditional investments. Derivatives may be riskier than other types of investments because they may be more sensitive to changes in economic or market conditions than other types of investments and could result in losses that significantly exceed Underlying Fund's original investment. Certain derivatives may give rise to a form of leverage. Due to low margin deposits normally required in trading financial derivative instruments, an extremely high degree of leverage is typical for trading in financial derivative instruments. As a result, Underlying Fund may be more volatile than if Underlying Fund had not been leveraged because the leverage tends to exaggerate the effect of any increase or decrease in the value of Underlying Fund's portfolio. A relatively small price movement in a derivative contract may result in substantial losses to the investor.
- Derivatives are also subject to risk that changes in value of a derivative may not correlate perfectly with the underlying asset, rate or index. The use of derivatives for hedging or risk management purposes or to increase income or gain may not be successful, resulting in losses to Underlying Fund and cost of such strategies may reduce Underlying Fund's returns and increase Underlying Fund's potential for loss.
- Underlying Fund may use derivatives to hedge market and currency risk and for the purposes of efficient portfolio management. The use of derivatives may expose Underlying Fund to a higher degree of risk. In particular, derivative contracts can be highly volatile and the amount of initial margin is generally small relative to size of contract so that transactions are geared.
- Underlying Fund may take short positions on a security through the use of financial derivative instruments in the expectation that their value will fall in the open market. The possible loss from taking a short position on a security differs from the loss that could be incurred from a cash investment in the security, the former may be unlimited as there is no restriction on the price to which a security may rise, whereas the latter cannot exceed the total amount of the cash investment. The short selling of investments may also be subject to changes in regulations, which could impose restrictions that could adversely impact returns to investors.

**Right of Exchange to Suspend Trading in Securities listed**

The securities exchange on which shares of Underlying Fund may be listed may have right to suspend or limit trading in all securities which it lists. Such suspension would expose Underlying Fund to losses and delays in its ability to redeem shares of Underlying Fund.

**Warrants**

Underlying Fund may invest in warrants and the value of these warrants is likely to fluctuate more than the prices of underlying securities because of greater volatility of warrant prices.

**Futures and Options**

Underlying Fund may use options and futures on securities, indices and interest rates for the purpose of efficient portfolio management. Transactions in futures and options carry a high degree of risk. A relatively small market movement will have a proportionately larger impact which may work for or against the investor. The placing of certain orders which are intended to limit losses to certain amounts may not be effective because market conditions may make it impossible to execute such orders.

For additional risk factors of Underlying Fund, investors are requested to refer to the offering document or the website (<https://etf.invesco.com>) of Underlying Fund.

**Risk associated with Debt and Money Market Instruments:**

- Investment in debt and Money Market Instruments would have credit risk. Credit risk or default risk refers to the risk that the issuer of a fixed income security may default on interest payment or even in paying back the principal amount on maturity. Even where no default occurs, the price of security may be affected because

- of change in the credit rating of issuer/instrument and the price of security goes down if the credit rating agency downgrades the rating of the issuer. In case of T-Bills, there is minimal credit risk to that extent.
- Debt and Money Market Instruments also have liquidity or marketability risk. This refers to the ease with which a security can be sold at or near to its valuation, i.e. yield-to-maturity (YTM). The primary measure of liquidity risk is the spread between bid price and offer price quoted by a dealer.
  - The NAV of the Units, to the extent the corpus of the Scheme is invested in debt and Money Market Instruments, will be affected by changes in the level of interest rates. When interest rate in the market rise, the value of a portfolio of debt and Money Market Instruments can be expected to decline. The extent of rise or fall in the price is a function of existing coupon, days to maturity, increase or decrease in level of interest, credit quality, demand and supply.
  - Investments in debt securities may carry re-investment risk as interest rates prevailing on the interest or maturity due dates may differ from the original coupon of the debt security. Consequently, the proceeds may get invested at a lower rate.
  - Securities which are not quoted on the Stock Exchange(s) may be illiquid and can carry higher liquidity risk in comparison with securities which are listed on the Stock Exchange(s) and offer exit option to the investor including put option. The Scheme would invest in the securities which are not listed but offer attractive yields. This may however increase the risk of the portfolio.

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

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

The funds settlement of members is achieved by multilateral netting of the funds position in Triparty Repo with the funds position in Outright and Market Repo and settling in the books of RBI for members who maintain an RBI Current Account. In respect of other members, funds settlement is achieved in the books of Settlement Bank. Securities settlement for Triparty Repo trades shall be achieved in the Gilt Account of the Member maintained with CCIL. Securities obligation for outright and market repo trades shall be settled in the SGL / CSGL account of the Member with RBI.

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

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

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

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

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

#### **Risks associated with segregated portfolio**

- a) Investor holding units of segregated portfolio may not be able to liquidate their holding till the time recovery of money from the issuer.



- b) Security(ies) held in segregated portfolio may not realize any value.
- c) Listing of units of segregated portfolio in recognized stock exchange does not necessarily guarantee their liquidity. There may not be active trading of units in the stock market. Further trading price of units on the stock market may be significantly lower than the prevailing NAV.

### C. Risk Mitigation Strategies

Type of Risk	Risk Mitigation Measures
Concentration Risk	As the Scheme will predominantly invest in units of Underlying Fund, the Scheme carries concentration risk. However, Underlying Fund will have diversified portfolio comprising constituents of the Nasdaq-100 in respective weighting and concentration risk to that extent is minimized.
Currency Risk	As the Scheme will be predominantly investing in overseas mutual fund, the Scheme will be exposed to fluctuations in currency of Underlying Fund vis-à-vis INR. As per the current regulations, the Scheme is not allowed to use currency derivatives to hedge against currency risk and hence currency risk would be inherent risk of the Scheme.
Liquidity Risk	Units of the Underlying Fund in which the Scheme will invest are listed on overseas stock exchanges. Further, the Underlying Fund also provides for subscription and redemption on all Business Days to Authorised Participants. In addition, the Scheme will maintain some % of its net assets to meet liquidity requirements for the purpose of repurchase or redemptions.
Settlement Risk	As the Underlying Fund allows subscription in creation unit size, the broker through whom the Scheme purchase units can subscribe units of Underlying Fund directly with the Fund and deliver such units to the Scheme. Hence it is expected that the risk of unsettled units will be limited to the extent units outstanding in less than creation unit size.

## II. INFORMATION ABOUT THE SCHEME

### A. Where will the scheme invest

The corpus of the Scheme will be invested in:

- Shares of Invesco EQQQ NASDAQ-100 UCITS ETF, an overseas exchange traded fund based on NASDAQ-100 Index.
- Debt & Money Market Instruments viz. Non-convertible debentures, bonds, Certificate of Deposits, Commercial Paper, T-Bills, Cash Management Bills, Government security, Repurchase Agreement, Tri-party Repo (TREPS), Clearcorp Repo Order Matching System (CROMS) or any other like instrument as prescribed by RBI from time to time.
- Units of debt schemes or liquid schemes of Invesco Mutual Fund.
- 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 securities / instrument as permitted by SEBI/RBI from time to time.

### B. Investment Restrictions

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

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

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

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

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

2. The Scheme shall not make any investment in:
  - a) any unlisted security of an associate or group company of the sponsor; or
  - b) any security issued by way of private placement by an associate or group company of the sponsor; or
  - c) the listed securities of group companies of the sponsor which is in excess of 25% of the net assets.
3. The Mutual Fund shall get the securities purchased transferred in the name of the Fund on account of the concerned Scheme, wherever investments are intended to be of a long-term nature.
4. Transfer of investments from one scheme to another scheme in the same Mutual Fund is permitted\* provided:
  - a) such transfers are done at the prevailing market price<sup>^</sup> for quoted instruments on spot basis (spot basis shall have the same meaning as specified by a Stock Exchange for spot transactions); and
  - b) the securities so transferred shall be in conformity with the investment objective of the scheme to which such transfer has been made.

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

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

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

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

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

Further the Scheme may invest in unlisted non-convertible debentures up to a maximum of 10% of the debt portfolio of the Scheme subject to such conditions and within such timelines as may be specified by SEBI from time to time.

7. The Scheme shall not make any investment in any other fund of funds scheme.
8. The Scheme shall not invest its assets other than in schemes of Overseas Mutual Funds (i.e. other than in shares of Underlying Fund), except to the extent of funds required for meeting the liquidity requirements for the purpose of repurchases or redemptions, as disclosed in this document.
9. Pending deployment of funds of the Scheme in securities in terms of investment objective of the Scheme, the AMC may park the funds of the Scheme in short term deposits of scheduled commercial banks, subject to para 12.16 as per SEBI Master Circular dated June 27, 2024 as may be amended from time to time:

The Scheme will comply with the following guidelines/restrictions for parking of funds in short term deposits:

- i. "Short Term" for such parking of funds by the Scheme shall be treated as a period not exceeding 91 days. Such short-term deposits shall be held in the name of the Scheme.
- ii. The Scheme shall not park more than 5% of net assets in short term deposit(s) of all the scheduled commercial banks put together.
- iii. Parking of funds in short term deposits of associate and sponsor scheduled commercial banks together shall not exceed 20% of total deployment by the Mutual Fund in short term deposits.
- iv. The Scheme shall not park more than 5% of the net assets in short term deposit(s), with any one scheduled commercial bank including its subsidiaries.

- v. The Scheme shall not park funds in short term deposit of a bank which has invested in that Scheme. Further, the bank in which a scheme has short term deposit will not be allowed to invest in the Scheme till the Scheme has short term deposit with such bank.
- vi. The AMC shall not charge any investment management and advisory fees for funds parked in short term deposits of scheduled commercial banks.

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

- 10. The Scheme shall not advance any loans.
- 11. The Fund shall not borrow except to meet temporary liquidity needs of the Fund for the purpose of repurchase/redemption of Units or payment of interest to the Unit holders.

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

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

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

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

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

#### **Limits and Restrictions for investment in overseas securities**

In accordance with para 12.19.1 of SEBI Master Circular dated June 27, 2024 the following conditions shall apply to Scheme's participation in overseas investments. The investment restrictions applicable to Scheme's participation in overseas investments will be as prescribed or varied by SEBI or by the Trustee (subject to SEBI requirements) from time to time. SEBI Regulations pertaining to investments in ADRs/GDRs/foreign Securities and overseas ETFs by mutual funds are as follows:

The aggregate ceiling for overseas investments is USD 7 billion as per Para 12.19 of SEBI Master Circular dated June 27, 2024. Within the overall industry limit of USD 7 billion, mutual funds can make overseas investments subject to a maximum of USD 1 billion per mutual fund. In accordance with Para 12.19.2 of SEBI Master Circular dated June 27, 2024, permissible overseas investments are:

- 1. ADRs/GDRs issued by Indian or foreign companies
- 2. Equity of overseas companies listed on recognized stock exchanges overseas;
- 3. Initial and follow on public offerings for listing at recognized stock exchanges overseas;
- 4. Foreign debt securities in the countries with fully convertible currencies, short term as well as long term debt instruments with rating not below investment grade by accredited/registered credit rating agencies;
- 5. Money market instruments rated not below investment grade;
- 6. Repos in the form of investment, where the counterparty is rated not below investment grade; repos should not however, involve any borrowing of funds by mutual funds;
- 7. Government securities where the countries are rated not below investment grade;
- 8. Derivatives traded on recognized stock exchanges overseas only for hedging and portfolio balancing with underlying as securities;
- 9. Short term deposits with banks overseas where the issuer is rated not below investment grade; and
- 10. Units/securities issued by overseas mutual funds or unit trusts registered with overseas regulators and investing in (a) aforesaid securities, or (b) REITs listed in recognised stock exchanges overseas or (c) unlisted overseas securities (not exceeding 10% of their net assets).

Underlying Fund will not invest more than 15% of its net assets in Indian equities. If such limit is breached, then a rebalancing period of 3 months will be permitted during which Underlying Fund should bring its exposure to Indian equities below 15% of its net assets. In case the said breach continues even beyond 3 months, then no fresh subscription will be allowed in the Scheme for next 9 months. However, if the said breach of 15% still continues even after 12 months since the initial breach, the Scheme will be wound up after providing intimation of the same to the Unit holders.

**Limits of investment in Overseas ETFs:** The overall ceiling for investment in overseas ETFs that invest in securities is USD 1 Billion subject a maximum of USD 300 million per mutual fund.

Since the Scheme is a fund of funds scheme, in accordance with SEBI Regulations, the restrictions on investment in mutual funds upto 5% of net assets of the Fund and which prohibits of not charging of management fees will not be applicable to investment in mutual funds.

#### **Monitoring Limits on Investments in Overseas Securities / Overseas ETFs**

As per para 12.19.1 of SEBI Master Circular dated June 27, 2024, Mutual Fund can invest in overseas securities subject to a maximum of US \$ 1 billion and in overseas ETF subject to maximum of US \$ 300 million or such limits as may be prescribed by SEBI from time to time.

On an ongoing basis, the AMC is allowed to invest in overseas securities upto 20% of the average Asset Under Management ('AUM') in overseas securities of the previous three calendar months subject to maximum limit mentioned above at Fund house level. Para 12.19.1.3.c. and 12.19.1.3.d of SEBI Master Circular dated June 27, 2024 has clarified that the aforesaid 20% limit for ongoing investment in overseas securities will be soft limit for the purpose of reporting only on a monthly basis to SEBI.

Subject to the approval of RBI / SEBI and conditions as may be prescribed by them, the Mutual Fund may open one or more foreign currency accounts abroad either directly, or through the custodian/sub-custodian, to facilitate investments and to enter into/deal in forward currency contracts, currency futures, interest rate futures / swaps, currency options for the purpose of hedging the risks of assets of a portfolio or for its efficient management.

The process for monitoring USD 300 million limit for overseas investments is as follows:

- The cap of USD 300 million will be monitored and enforced at the Mutual Fund level and not at the individual scheme level.
- Once 90% of the limit is reached, investors will be informed that further sales of Units will be suspended when the Mutual Fund's combined AUM in schemes investing in overseas securities reaches cap of USD 300 million. A notice will be issued to ISC offices and AMC branches and published on the website of the AMC ([www.invescomutualfund.com](http://www.invescomutualfund.com))
- Once USD 300 million cap is reached, any allotment will be on a pro-rata basis and subject to the combined AUM level of overseas investments of the Mutual Fund being below this cap.

#### **Example:**

- I. Day T (opening AUM) - USD 270 million is the overseas AUM of Mutual Fund, incoming cash flows on Day T - USD 30 million - Units will be allotted for the entire application amount.
- II. Day T (opening AUM) - USD 270 million is the overseas AUM of Mutual Fund, incoming cash flows on Day T - USD 60 million - Units will be allotted only for USD 30 million on a pro rata basis.
- III. Therefore, on Day T, a notice will be sent to all ISC offices & AMC branches and published on the website of the AMC ([www.invescomutualfund.com](http://www.invescomutualfund.com)) stating that further sales are suspended with immediate effect, in the event an additional limits for overseas investments has not been obtained from SEBI.
- IV. If the cap of USD 300 million is reached, any fresh application for fresh allotment will be rejected and refunds will be processed within the regulatory timelines.
- V. The above process will not have any impact on redemption process.

#### **C. Fundamental Attributes**

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

**(i) Type of a Scheme**

An open ended fund of fund scheme investing in Invesco EQQQ NASDAQ-100 UCITS ETF

**(ii) Investment Objective**

To generate returns by investing predominantly in units of Invesco EQQQ NASDAQ-100 UCITS ETF, an overseas exchange traded fund, which seeks to provide investment results which, before expenses, generally correspond to the price and yield performance of the NASDAQ-100 Notional Index (Net Total Return) in USD.

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

**(iii) Investment Pattern:**

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

Instruments	Indicative Allocations (% of total assets)	
	Minimum	Maximum
Shares of Invesco EQQQ NASDAQ-100 UCITS ETF ^	95	100
Debt and money market securities / Units of debt and liquid schemes of Invesco Mutual Fund	0	5

^ Investors are requested to note that shares of Invesco EQQQ NASDAQ-100 UCITS ETF should be considered similar to units of the Fund.

Subject to the SEBI Regulations, the asset allocation pattern indicated above may change from time to time keeping in view market conditions, market opportunities, applicable regulations and political and economic factors. It must be clearly understood that the percentages stated above are only indicative and not absolute. These proportions can vary substantially depending upon the perception of the Fund Manager, the intention being at all times to seek to protect the interests of the Unit holders. Such changes in the investment pattern will be for short term and for defensive considerations only.

**(iv) Terms of Issue**

• **Liquidity provisions:**

The Scheme offers Units for subscription and redemption at Applicable NAV on all Business Day on an ongoing basis.

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

• **Aggregate fees and expenses**

Please refer to section 'Annual Scheme Recurring Expenses'.

• **Any safety net or guarantee provided**

The Scheme does not provide any safety net or guaranteed or assured returns.

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

- SEBI has reviewed and provided its comments on the proposal
- A written communication about the proposed change is sent to each Unit holder and an advertisement is given in one English daily newspaper having nationwide circulation as well as in a newspaper published in the language of the region where the Head Office of the Mutual Fund is situated; and

- The Unit holders are given an option for a period of 30 days to exit at the prevailing Net Asset Value without any exit load.

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

#### **D. Other Scheme Specific Disclosures**

Listing and transfer of units	<p>The Scheme being an open-ended Scheme under which the Units are available for Subscription and Redemption on an ongoing basis on all the Business Days, the Units of the Scheme are not proposed to be listed on any stock exchange.</p> <p>However, the AMC/ Trustee reserves the right to list the Units of the Scheme as and when the AMC/ Trustee considers it necessary in the interest of Unit holders of the Scheme.</p> <p>There are no restrictions on transfer of Units of the Scheme whether held in Statement of Account (physical / non-demat) mode or dematerialised mode. Units held in dematerialized form can be transferred and transmitted in accordance with the provisions of SEBI (Depositories and Participants) Regulations, as may be amended from time to time and units held in Statement of Account (physical / non-demat) mode can be transferred by investors under resident / non-resident individual category for the reasons like transfer to siblings, gifting of units, transfer of units to third party and addition / deletion of unitholders, in accordance with the AMFI Best Practices Guidelines Circular No.116/ 2024-25 dated August 14, 2024 read with AMFI Best Practices Guidelines Circular No. 135/BP/119/2025-26 dated May 08, 2025. For further details, please refer SAI.</p> <p>In case a person (i.e. a transferee) becomes a holder of the Units by operation of law or upon enforcement of pledge then the AMC shall, subject to production of such satisfactory evidence and submission of such documents, proceed to effect the transfer, if the intended transferee is otherwise eligible to hold the Units of the Scheme.</p> <p>Additions / deletions of names of Unit holders will be allowed only in folio held in the name of individual investor(s). Further, addition of names in the folio will also be allowed under the following 2 (two) scenarios subject to compliance with AMFI Best Practices Guidelines Circular No.116/ 2024-25 dated August 14, 2024 read with AMFI Best Practices Guidelines Circular No. 135/BP/119/2025-26 dated May 08, 2025:</p> <ol style="list-style-type: none"> <li>Surviving joint unitholder who wants to add new joint holder(s) in the folio upon demise of one or more joint unitholder(s).</li> <li>A minor unitholder, who has turned a major and has changed his / her status from minor to major, wants to add joint holder(s) in the folio.</li> </ol> <p>For further details, please refer SAI.</p> <p>The said provisions in respect of deletion of names will not be applicable in case of death of a Unit holder (in respect of joint holdings) as this is treated as transmission of Units and not transfer.</p>
Dematerialization of units	<p>The Scheme offers option to hold units in electronic (demat) mode in addition to account statement mode. Accordingly, the Units of the Scheme will be available in dematerialized (electronic) form. The applicant intending to hold Units in dematerialized form or unit holders who wish to trade in</p>



	<p>units will be required to have a beneficiary account with a Depository Participant (DP) of NSDL/CDSL and will be required to mention in the application form DP Name, DP ID and Beneficiary Account Number with the DP at the time of subscribing Units of the Schemes.</p> <p>In case Unit holders do not provide their demat account details or the demat details provided in the application form are incomplete / incorrect or do not match with the details with the Depository records, the Units will be allotted in account statement mode provided the application is otherwise complete in all respect. Further, if the Units cannot be allotted in demat mode due to reason that KYC details including IPV is not updated with DP, the Units will be allotted in non-demat mode subject to compliance with necessary KYC provisions and the application is otherwise complete in all respect.</p>
Dividend Policy (IDCW)	None
<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>The following persons are eligible and may apply for subscription to the Units of the Scheme (subject to, wherever relevant, purchase of units of mutual funds being permitted under relevant statutory regulations and their respective constitutions):</p> <ol style="list-style-type: none"> <li>1. Resident adult individuals either singly or jointly (not exceeding three) or on an Anyone or Survivor basis;</li> <li>2. Hindu Undivided Family (HUF) through Karta;</li> <li>3. Minor through parent / legal guardian (minor will be first and sole holder);</li> <li>4. Association of Persons (AOP) or Body of Individuals (BOI);</li> <li>5. Partnership Firms in the name of any one of the partner;</li> <li>6. Proprietorship in the name of the sole proprietor;</li> <li>7. Companies, Bodies Corporate, Public Sector Undertakings (PSUs.) and societies registered under the Societies Registration Act, 1860;</li> <li>8. Banks (including Co-operative Banks and Regional Rural Banks) and Financial Institutions;</li> <li>9. Schemes of other mutual funds registered with SEBI;</li> <li>10. Religious and Charitable Trusts, Wakfs or endowments of private trusts (subject to receipt of necessary approvals as required) and Private trusts authorised to invest in mutual fund schemes under their trust deeds;</li> <li>11. Non-Resident Indians (NRIs) / Persons of Indian origin (PIOs) residing abroad on repatriation basis or on non-repatriation basis (NRIs or PIOs who are residents of United States of America and Canada cannot apply);</li> <li>12. Foreign Portfolio Investor registered with SEBI;</li> <li>13. Army, Air Force, Navy and other para-military units and bodies created by such institutions;</li> <li>14. Scientific and Industrial Research Organisations;</li> <li>15. Multilateral Funding Agencies / Bodies Corporate incorporated outside India with the permission of Government of India / Reserve Bank of India;</li> <li>16. Provident/ Pension/ Gratuity Fund to the extent they are permitted;</li> <li>17. Other schemes of Invesco Mutual Fund subject to the conditions and limits prescribed by SEBI Regulations;</li> <li>18. Trustee, AMC or Sponsor or their associates; and</li> <li>19. Such other individuals / institutions / body corporate etc. as may be decided by the Mutual Fund from time to time, so long as wherever applicable they are in conformity with SEBI Regulations.</li> </ol> <p><b>Note:</b> Prospective investors are advised to satisfy themselves that they are not prohibited by any law governing such entity and any Indian law from investing in the Scheme and are authorized to purchase units of mutual funds as per their respective constitutions, charter documents, corporate / other authorizations and relevant statutory provisions.</p>

	<p>The Fund reserves the right to include new / existing categories of investors to invest in the Scheme from time to time, subject to SEBI Regulations and other prevailing statutory regulations, if any</p>
Who cannot invest	<ol style="list-style-type: none"> <li>1. Pursuant to RBI A.P. (DIR Series) Circular No. 14 dated September 16, 2003, Overseas Corporate Bodies (OCBs) cannot invest in Mutual Funds.</li> <li>2. United States Person (U.S. Person), corporations and other entities organized under the applicable laws of the United States of America and Residents of Canada as defined under the applicable laws of Canada.</li> <li>3. Persons residing in the Financial Action Task Force (FATF) Non-Compliant Countries and Territories (NCCTs).</li> <li>4. Such other persons as may be specified by AMC from time to time.</li> </ol> <p>The Fund reserves the right to exclude existing categories of investors to invest in the Scheme from time to time, subject to SEBI Regulations and other prevailing statutory regulations, if any.</p>
How to Apply and other details	<p>Application form and Key Information Memorandum may be obtained from Official Points of Acceptance (OPAs) / Investor Service Centres (ISCs) of the AMC or RTA or Distributors or can be downloaded from our website <a href="http://www.invescomutualfund.com">www.invescomutualfund.com</a>. The list of the OPA / ISC are available on our website as well.</p> <p>For details on updated list of Official Points of Acceptance investors are requested to call 1800 209 0007 (toll-free) or contact the AMC branches or log on to our website <a href="http://www.invescomutualfund.com">www.invescomutualfund.com</a>.</p> <p>The AMC has the right to designate additional centre of Registrar as the Official Points of Acceptance during the Ongoing Offer Period and change such centres, as it deems fit.</p> <p>Investors can also subscribe/ redeem the Units of the Scheme through MFSS and/ or NMF-II facility of NSE and BSE StAR MF of BSE and MF Utility facility during ongoing basis.</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 our website <a href="http://www.invescomutualfund.com">www.invescomutualfund.com</a> as well as <a href="https://mfs.kfintech.com/mfs/">https://mfs.kfintech.com/mfs/</a>, an electronic platform provided by RTA. The facility to transact in the Scheme is also available through mobile application of RTA i.e. 'KFinKart'.</p> <p>Please refer to the SAI and Application form for further details and the instructions.</p> <p><b>OPA link:</b>  <a href="https://www.invescomutualfund.com/literature-and-form?tab=Scheme">https://www.invescomutualfund.com/literature-and-form?tab=Scheme</a></p> <p><b>Collecting bankers:</b> Not Applicable</p> <p>It is mandatory for investors to mention in their application /redemption request, their bank name and account number.</p> <p><b>Cash Investments</b>        Currently, the option to invest in the Scheme through payment mode as Cash is not available.</p> <p>The Trustee to Invesco Mutual Fund reserves the right to change/modify above provisions at a later date.</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 will be extinguished and will not be reissued.</p>
<p>Restrictions, if any, on the right to freely retain or dispose of units being offered.</p>	<p>There are no restrictions on transfer of Units of the Scheme whether held in Statement of Account (physical / non-demat) mode or dematerialised mode. Units held in dematerialized form can be transferred and transmitted in accordance with the provisions of SEBI (Depositories and Participants) Regulations, as may be amended from time to time and units held in Statement of Account (physical / non-demat) mode can be transferred by investors under resident / non-resident individual category for the reasons like transfer to siblings, gifting of units, transfer of units to third party and addition / deletion of unitholders in accordance with the AMFI Best Practices Guidelines Circular No.116/ 2024-25 dated August 14, 2024 read with AMFI Best Practices Guidelines Circular No. 135/BP/119/2025-26 dated May 08, 2025. The facility for transfer of units held in physical / non-demat mode is available only through online mode via the transaction portals of KFin Technologies Ltd. ('KFin') and MF Central.</p> <p>For further details, please refer SAI.</p> <p><b>Pledge of Units</b>          The Units under the Scheme may be offered as security by way of a pledge / charge in favour of scheduled banks, financial institutions, non-banking finance companies (NBFCs), or any other body. The AMC and / or the Registrar will note and record such Pledge of Units. The AMC shall mark a lien only upon receiving the duly completed form and documents as it may require. Disbursement of such loans will be at the entire discretion of the bank / financial institution / NBFC or any other body concerned and the Mutual Fund/AMC assumes no responsibility thereof.</p> <p>The Pledgor will not be able to redeem Units that are pledged until the entity to which the Units are pledged provides written authorisation to the Mutual Fund that the pledge / lien charge may be removed. As long as Units are pledged, the Pledgee will have complete authority to redeem such Units.</p> <p><b>Lien on Units</b>          For NRIs, the AMC may mark a lien on Units in case documents which need to be submitted are not given in addition to the application form and before the submission of the redemption request.</p> <p>However, the AMC reserves the right to change operational guidelines for lien on Units from time to time.</p> <p><b>Restriction on Redemption of Units</b>          The Trustee may, in the general interest of the Unit holders of the Scheme and when considered appropriate to do so based on unforeseen circumstances / unusual market conditions, impose restriction on redemption of Units. The following requirements will be observed before imposing restriction on redemptions:</p> <ol style="list-style-type: none"> <li>1. Restrictions may be imposed when there are circumstances leading to a systemic crisis or event that severely constricts the market liquidity or the efficient functioning of the market such as:             <ol style="list-style-type: none"> <li>i. <b>Liquidity Issues:</b> When markets at large become illiquid affecting almost all securities rather than any issuer specific security.</li> </ol> </li> </ol>

	<ul style="list-style-type: none"> <li>ii. <b>Market failures, exchange closure:</b> When markets are affected by unexpected events which impact functioning of exchanges or the regular course of transactions. Such unexpected events could also be related to political, economic, military, monetary or other emergencies.</li> <li>iii. <b>Operational Issues:</b> 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.</li> </ul> <ol style="list-style-type: none"> <li>2. Restrictions on redemption may be imposed for a period of time not exceeding 10 Business Days in any period of 90 days.</li> <li>3. Any imposition of restriction on redemption will be with specific approval of Board of AMC and Trustees and the same will be informed to SEBI immediately.</li> <li>4. When restrictions on redemption is imposed, the following procedure will be applied: <ul style="list-style-type: none"> <li>i. Redemption requests upto Rs. 2 Lacs will not be subject to such restriction.</li> <li>ii. In case of redemption requests above Rs.2 lakh, redemption request upto Rs.2 Lacs will be redeemed without such restrictions and remaining part over and above Rs.2 Lacs will be subject to such restrictions.</li> </ul> </li> </ol>
<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><b>For Subscription / purchase/ switch-ins of any amount:</b></p> <ol style="list-style-type: none"> <li>1. In respect of valid application received upto 3.00 p.m. on a Business Day at the Official Point(s) of Acceptance and funds for the entire amount of subscription / purchase as per the application / switch-in request are available for utilization by the Scheme before the cut off time i.e. funds are credited to the bank account of the Scheme before the cut off time, the closing NAV of the same Business Day shall be applicable</li> <li>2. In respect of valid application received after 3.00 p.m. on a Business Day at the Official Point(s) of Acceptance and funds for the entire amount of subscription / purchase as per the application / switch-in request are available for utilization by the Scheme after the cut off time on the same day i.e. the funds are credited to the bank account of the Scheme after cut off time on the same day or before the cut-off time of next Business Day, the closing NAV of next Business Day shall be applicable.</li> <li>3. Irrespective of the time of receipt of application at the Official Point(s) of Acceptance, where funds for the entire amount of subscription / purchase as per the application / switch-in request are available for utilization before the cut off time of any subsequent Business Day i.e. funds are credited to the bank account of the Scheme before the cut off time of any subsequent Business Day, the closing NAV of such subsequent Business Day shall be applicable.</li> </ol> <p>For determining the applicable NAV for allotment of units in respect of purchase / switch-in to the Schemes, the following shall be ensured:</p> <ol style="list-style-type: none"> <li>i. Application / switch-in request is received before the applicable cut-off time.</li> <li>ii. Funds for the entire amount of subscription / purchase as per the application / switch-in request are credited to the bank account of the Scheme before the cut-off time.</li> <li>iii. The funds are available for utilization before the cut-off time without availing any credit facility whether intra-day or otherwise, by the Scheme.</li> <li>iv. In case of switch transactions from one scheme to another scheme, the allocation shall be in line with the redemption payout.</li> </ol>

	<p><b>For redemption / repurchases / switch-outs:</b></p> <ol style="list-style-type: none"> <li>1. In respect of valid application received at the Official Points of Acceptance upto 3.00 p.m. on a Business Day by the Fund, the closing NAV of the day on which application is received shall be applicable.</li> <li>2. In respect of valid application received at the Official Points of Acceptance after 3.00 p.m. on a Business Day by the Fund, the closing NAV of the next Business day shall be applicable.</li> </ol> <p><b>For Switches:</b> Valid applications for 'switch-out' shall be treated as applications for Redemption and the provisions of Cut-off Time and Applicable NAV mentioned in the SID as applicable to Redemption shall be applied to the 'switch-out' applications. In case of 'switch' transactions from one scheme to another the allocation shall be in line with redemption payouts.</p>
Minimum amount for purchase/redemption/switches	<p><b>Minimum / Additional Amount for subscription / purchase:</b> Rs. 1,000/- per application and in multiples of Re. 1/- thereafter.</p> <p><b>For switch-ins (including additional switch-ins):</b> Rs. 1,000/- per application and in multiples of Re. 0.01/- thereafter.</p> <p><b>Minimum Amount for redemption / repurchase / switch-outs:</b> Rs. 1,000/- or 0.001 Unit or account balance whichever is lower.</p> <p>Note - The provisions relating to Minimum Amount (including Additional Application Amount) for subscription / purchase will not be applicable for investments made in the name of Designated Employees of the AMC pursuant to para 6.10 of SEBI Master Circular dated June 27, 2024 on 'Alignment of interest of Designated Employees of Asset Management Companies (AMCs) with the Unitholders of the Mutual Fund Schemes'.</p>
Accounts Statements	<p>On acceptance of application for subscription, the AMC shall send an allotment confirmation specifying the number of units allotted by way of email and/or SMS to the Unit holder's registered e-mail address and / or mobile number within 5 Business Days from the date receipt of valid application / transaction request from the unitholders. (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 &amp; other specified details) 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 15<sup>th</sup> of the succeeding month. Further, half-yearly CAS shall be issued at the end of every six months (i.e. September/ March) on or before 21<sup>st</sup> day of succeeding month or as per the timelines specified by SEBI from time to time to all investors providing the prescribed details across all schemes of mutual funds.</p> <p>* the word 'transaction' shall include purchase, redemption, switch, IDCW payout, IDCW reinvestment, systematic investment plan, systematic withdrawal plan, systematic transfer plan and bonus transactions.</p> <p>The timelines for dispatch of CAS to for Unitholder(s) holding units in Account Statement (Physical) mode but having a Demat account and who have opted to receive CAS through Depositories are as follows:</p> <ul style="list-style-type: none"> <li>• For Permanent Account Numbers (PANs) which are common between Depositories &amp; AMCs and in which transaction* has taken place, the depositories shall dispatch the CAS to the investors who have opted for delivery via electronic mode (e-CAS) within twelve (12) days from the month end and to investors who have opted for delivery via physical mode within fifteen (15) days from the month end or such other timeline as may be specified by the SEBI from time to time.</li> <li>• Further, in case there is no transaction* in any of the mutual fund folio and demat accounts then half yearly CAS with holding details will be dispatched by depositories to the investors who have opted for delivery</li> </ul>

	<p>via electronic mode (e-CAS) on or before the eighteenth (18<sup>th</sup>) day of April and October and to investors who have opted for delivery via physical mode on or before the twenty-first (21<sup>st</sup>) day of April and October or such other timeline as may be specified by the SEBI from time to time.</p> <p>*the word 'transaction' shall include transaction in demat accounts of the investor or in any of his mutual fund folios.</p> <p>For further details, refer SAI.</p>
Redemption	<p>Under normal circumstances, the AMC shall dispatch / transfer redemption or repurchase proceeds to unitholders within 5 (five) business days from the date of redemption or repurchase.</p> <p>However, in case of exceptional circumstances prescribed by AMFI vide its letter no. AMFI/ 35P/ MEM-COR/ 74 / 2022-23 dated January 16, 2023, in consultation with SEBI, redemption or repurchase proceeds shall be transferred / dispatched to Unitholders within the time frame prescribed for such exceptional circumstances.</p>
Bank Mandate	<p>In order to protect the interest of Unit holders from fraudulent encashment of cheques, the current SEBI (MF) Regulations, has made it mandatory for investors to mention in their application /redemption request, their bank name and account number.</p> <p>The normal processing time may not be applicable in situations where such details are not provided by Investors / Unit holders. The AMC will not be responsible for any loss arising out of fraudulent encashment of cheques and / or any delay / loss in transit.</p> <p>The AMC offers its investors a facility to register multiple bank accounts in a folio. Individuals and HUFs investors can register upto five bank accounts at the folio level and non-individual investors can register upto ten bank accounts at the folio level.</p> <p>Irrespective of the source of payment for subscription, all redemption proceeds will be credited only in the verified bank account of the minor.</p> <p>Please refer to the SAI for more details.</p>
Delay in payment of redemption / repurchase proceeds	<p>In case the redemption or repurchase proceeds are not transferred within 5 Business Days from the date of redemption under normal circumstances, the AMC shall pay interest @ 15% p.a. for the period of delay along with redemption or repurchase proceeds. However, in case of exceptional circumstances prescribed by AMFI vide its letter no. AMFI/ 35P/ MEM-COR/ 74 / 2022-23 dated January 16, 2023, in consultation with SEBI, interest will be payable if the redemption or repurchase proceeds are not transferred within the applicable time frame prescribed for such exceptional circumstances.</p> <p>Further, the AMC will not be liable to pay any interest or compensation or any amount otherwise, in case the AMC / Trustee is required to obtain from the investor / Unit holders verification of identity or such other details relating to subscription for units under any applicable law or as may be requested by a regulatory body or any government authority, which may result in delay in processing the application.</p>
Unclaimed Redemption and Income Distribution cum Capital Withdrawal Amount	<p>The list of name(s) and addresses of investors of the Scheme in whose folios there would be unclaimed redemption/dividend amounts would be made available on our website (<a href="http://www.invescomutualfund.com">www.invescomutualfund.com</a>). An investor can obtain details after providing his proper credentials (like PAN, date of birth, etc.) along with other security controls put in place by the AMC. Further, the process for claiming unclaimed redemption and dividend amounts and necessary forms/documents required for the same is also made available on our website.</p>

	<p>Further, pursuant to para 14.3 of SEBI Master Circular dated June 27, 2024 on treatment of unclaimed redemption and dividend amounts, redemption/dividend amounts remaining unclaimed based on expiry of payment instruments will be identified on a monthly basis and amounts of unclaimed redemption/dividend would be deployed in the respective Unclaimed Amount Plan(s) as follows:</p> <ul style="list-style-type: none"> <li>• Invesco India Liquid Fund - Unclaimed Redemption Plan - Below 3 Years</li> <li>• Invesco India Liquid Fund - Unclaimed Dividend Plan - Below 3 Years</li> <li>• Invesco India Liquid Fund - Unclaimed Redemption Plan - Above 3 Years</li> <li>• Invesco India Liquid Fund - Unclaimed Dividend Plan - Above 3 Years</li> </ul> <p>Exit load will not be charged in the above-mentioned plans and TER (Total Expense Ratio) of above plans will be capped as per the TER of direct plan of Invesco India Liquid Fund or at 50 bps, whichever is lower.</p> <p>Unclaimed Amount Plan(s) were launched for the limited purpose of deployment of unclaimed redemption and dividend amounts of the investors and will not be available for regular investments by investors or switches from existing plans/ schemes of the Fund.</p> <p>Investors who claim the unclaimed amount during a period of three years from the due date will be paid initial unclaimed amount along-with the income earned on its deployment. Investors who claim these amounts after 3 years, will be paid initial unclaimed amount along-with the income earned on its deployment till the end of third year. After the third year, the income earned on such unclaimed amounts shall be used for the purpose of investor education.</p> <p><b>For details of characteristics of above Unclaimed Amount Plan(s), investors are requested to refer the Statement of Additional Information available on our website <a href="http://www.invescomutualfund.com">www.invescomutualfund.com</a>.</b></p>
Disclosure w.r.t investment by minors	<p>In case of investments by Minor, the minor shall be the sole holder in the account. There shall not be any joint holder with the minor, either as the first holder or as joint holder. The Guardian of the minor should be a natural guardian (i.e. father or mother) or a court appointed legal guardian. The Guardian shall submit the date of birth of the minor alongwith the supporting documents which are mandatory at the time of opening an account.</p> <p>Payment for investment by any mode shall be accepted from the bank account of the minor, parent or legal guardian of the minor or from a joint account of the minor with parent or legal guardian in accordance with the requirements of Para 17.6.1.a of SEBI Circular dated June 27, 2024. In accordance with Para 17.6.1.aa. of SEBI Master Circular dated June 27, 2024, irrespective of the source of payment for subscription, all redemption proceeds shall be credited only in the verified bank account of the minor, i.e. the account the minor may hold with the parent/ legal guardian after completing all KYC formalities. Standing instructions like SIP, SWP, STP, etc. in respect of a minor's folio shall be registered / executed only till prior to the date of the minor attaining majority, even if such standing instructions in the mandate form might be for a period beyond that date.</p> <p>Minor Unit holder on becoming major shall submit application form along with prescribed documents to AMC/Registrar to change the status from Minor to Major. On the day the minor attains the age of majority, the folio of minor shall be frozen for operation by the guardian and any transactions (financial/ non-financial including fresh Systematic Investment Plan (SIP), Systematic Transfer Plan (STP), Systematic Withdrawal Plan (SWP) registration after the date of minor attaining majority) will not be permitted</p>

	until the documents to change the status are received by the AMC/RTA. For list of documents and procedure for change in status from minor to major, please refer SAI or website of the Fund i.e. <a href="http://www.invescomutualfund.com">www.invescomutualfund.com</a> . The AMC/RTA will execute standing instructions like SIP, STP, SWP etc. in a folio of minor only upto the date of minor attaining majority though the instruction may be for the period beyond that date.
Any other disclosure in terms of Consolidated Checklist on Standard Observations	There is no minimum balance requirement.
Temporary suspension of subscription	<p>The AMC and the Trustee reserve the right to suspend subscriptions /switches into the Scheme if the limits prescribed by SEBI for overseas investments are exceeded or are expected to exceed as per the procedure set out in this SID and subject to the SEBI Regulations and approvals.</p> <p>The current limit for investment in overseas exchange traded fund by the Mutual Fund is equivalent to USD 300 million or such other limit as may be prescribed by SEBI from time to time.</p>
Circumstances Warranting Termination of the Scheme	The Scheme is a Fund of Fund scheme investing predominantly in Underlying Fund. In the event of change in legislation / regulations applicable to Underlying Fund, rendering it incongruous with or violative of SEBI Regulations, the Trustee may decide to invest net assets of the Scheme in other similar Overseas Mutual Fund with similar objectives, strategy and attributes or wind up the Scheme, after following the procedure prescribed under SEBI Regulations.

### III. **OTHER DETAILS**

#### A. **Overview of Underlying Fund**

Underlying Fund	Invesco EQQQ NASDAQ-100 UCITS ETF is a sub-fund of Invesco Markets III public limited company, an umbrella investment company with variable capital having segregated liability between its Funds incorporated with limited liability in Ireland under registration number 352941). It qualifies and is authorised in Ireland by the Central Bank of Ireland (the “Central Bank”) as a UCITS for the purposes of the Regulations and therefore is subjected to investment supervision.
-----------------	--

Benchmark	NASDAQ-100 Notional Index (Net total return) in USD																											
Investment Objective	To provide investors with investment results which, before expenses, generally correspond to the price and yield performance of the Index.																											
Asset Allocation	The Investment Manager uses the full physical replication method of the ‘index tracking’ strategy whereby the Underlying Fund will so far as possible and practicable hold all of the components of the Index in their respective weightings.The Underlying Fund may invest up to 20% of its Net Asset Value in shares issued by the same body, and up to 35% in exceptional market conditions																											
Investment Strategy	<p>The Investment Manager uses the full physical replication method of the ‘index tracking’ strategy whereby the Underlying Fund will so far as possible and practicable hold all of the components of the Index in their respective weightings.</p> <p>The Underlying Fund may invest up to 20% of its Net Asset Value in shares issued by the same body, and up to 35% in exceptional market conditions.</p> <p>.</p> <p>The Investment Manager may utilize various combinations of available investment techniques, in seeking to track the Index, including the use of Financial Derivative Instruments (FDIs) for efficient portfolio management purposes.</p> <p>The underlying fund will aim to rebalance its holdings whenever the index is rebalanced.</p>																											
Base Currency	US Dollar																											
TER	Annualised Expense charged: 0.30% (March 31, 2025)																											
AuM	USD 11.66 billion (March 31, 2025)																											
Year wise performance (%INR)	<table><tr><td></td><td>2024</td><td>2023</td><td>2022</td><td>2021</td><td>2020</td></tr><tr><td>Underlying Fund</td><td>28.98</td><td>55.38</td><td>-25.03</td><td>29.18</td><td>51.79</td></tr><tr><td>Benchmark</td><td>29.21</td><td>55.61</td><td>-24.95</td><td>29.45</td><td>51.99</td></tr></table>							2024	2023	2022	2021	2020	Underlying Fund	28.98	55.38	-25.03	29.18	51.79	Benchmark	29.21	55.61	-24.95	29.45	51.99				
	2024	2023	2022	2021	2020																							
Underlying Fund	28.98	55.38	-25.03	29.18	51.79																							
Benchmark	29.21	55.61	-24.95	29.45	51.99																							
Top Holding	10	Top 10 holding of the underlying fund as on March 31, 2025.																										
		<table><tr><th>Particulars</th><th>% of Net Assets</th></tr><tr><td>Apple</td><td>9.38</td></tr><tr><td>Microsoft</td><td>7.84</td></tr><tr><td>Nvidia</td><td>7.43</td></tr><tr><td>Amazon</td><td>5.67</td></tr><tr><td>Broadcom</td><td>3.65</td></tr><tr><td>Meta Platforms 'A'</td><td>3.55</td></tr><tr><td>Costco Wholesale</td><td>2.90</td></tr><tr><td>Netflix</td><td>2.76</td></tr><tr><td>Tesla</td><td>2.65</td></tr><tr><td>Alphabet 'A'</td><td>2.54</td></tr></table>					Particulars	% of Net Assets	Apple	9.38	Microsoft	7.84	Nvidia	7.43	Amazon	5.67	Broadcom	3.65	Meta Platforms 'A'	3.55	Costco Wholesale	2.90	Netflix	2.76	Tesla	2.65	Alphabet 'A'	2.54
Particulars	% of Net Assets																											
Apple	9.38																											
Microsoft	7.84																											
Nvidia	7.43																											
Amazon	5.67																											
Broadcom	3.65																											
Meta Platforms 'A'	3.55																											
Costco Wholesale	2.90																											
Netflix	2.76																											
Tesla	2.65																											
Alphabet 'A'	2.54																											

## B. Periodic Disclosures

Portfolio disclosures	The Mutual Fund / AMC shall disclose portfolio (along with ISIN) of the Scheme on the website of Mutual Fund ( <a href="http://www.invescomutualfund.com">www.invescomutualfund.com</a> ) and on the website of AMFI ( <a href="http://www.amfiindia.com">www.amfiindia.com</a> ) in a user-friendly and downloadable spreadsheet format as per the timelines given below:								
	<table><tr><th>Particulars</th><th>Timeline</th><th>Link to access the portfolio</th></tr><tr><td>Monthly Portfolio (as on the last day of the month)</td><td>within 10 days from the close of each month</td><td><b>AMC:</b> <a href="https://www.invescomutualfund.com/literature-and-form?tab=Complete">https://www.invescomutualfund.com/literature-and-form?tab=Complete</a></td></tr></table>	Particulars	Timeline	Link to access the portfolio	Monthly Portfolio (as on the last day of the month)	within 10 days from the close of each month	<b>AMC:</b> <a href="https://www.invescomutualfund.com/literature-and-form?tab=Complete">https://www.invescomutualfund.com/literature-and-form?tab=Complete</a>		
Particulars	Timeline	Link to access the portfolio							
Monthly Portfolio (as on the last day of the month)	within 10 days from the close of each month	<b>AMC:</b> <a href="https://www.invescomutualfund.com/literature-and-form?tab=Complete">https://www.invescomutualfund.com/literature-and-form?tab=Complete</a>							



			<b>AMFI:</b> <a href="https://www.amfiindia.com/investor-corner/online-center/portfoliodisclosure">https://www.amfiindia.com/investor-corner/online-center/portfoliodisclosure</a>				
	Half Yearly Portfolio (as on 31 <sup>st</sup> March & 30 <sup>th</sup> September)	Within 10 days of each half year	<b>AMC:</b> <a href="https://www.invescomutualfund.com/literature-and-form?tab=HalfYearlyHoldings">https://www.invescomutualfund.com/literature-and-form?tab=HalfYearlyHoldings</a>  <b>AMFI:</b> <a href="https://www.amfiindia.com/investor-corner/online-center/portfoliodisclosure">https://www.amfiindia.com/investor-corner/online-center/portfoliodisclosure</a>				
	For further details, kindly refer SAI.						
Half yearly results	The soft copy of unaudited half yearly financial results of the Scheme as on March 31 and September 30, each year, will be hosted on the website of the Mutual Fund ( <a href="http://www.invescomutualfund.com">www.invescomutualfund.com</a> ) and on AMFI website ( <a href="http://www.amfiindia.com">www.amfiindia.com</a> ) within one month from the close of each half year (i.e. on 31 <sup>st</sup> March and on 30 <sup>th</sup> September). The link to access unaudited half yearly scheme financials is as follows: <table><tr><td><b>AMC Website</b></td><td><a href="https://www.invescomutualfund.com/about-us?tab=Financials">https://www.invescomutualfund.com/about-us?tab=Financials</a></td></tr><tr><td><b>AMFI Website</b></td><td><a href="https://www.amfiindia.com/research-information/other-data/accounts-data">https://www.amfiindia.com/research-information/other-data/accounts-data</a></td></tr></table>			<b>AMC Website</b>	<a href="https://www.invescomutualfund.com/about-us?tab=Financials">https://www.invescomutualfund.com/about-us?tab=Financials</a>	<b>AMFI Website</b>	<a href="https://www.amfiindia.com/research-information/other-data/accounts-data">https://www.amfiindia.com/research-information/other-data/accounts-data</a>
<b>AMC Website</b>	<a href="https://www.invescomutualfund.com/about-us?tab=Financials">https://www.invescomutualfund.com/about-us?tab=Financials</a>						
<b>AMFI Website</b>	<a href="https://www.amfiindia.com/research-information/other-data/accounts-data">https://www.amfiindia.com/research-information/other-data/accounts-data</a>						
	For further details, kindly refer SAI.						
Annual Report	The scheme wise annual report and / or abridged summary thereof shall be hosted on the website of the Mutual Fund ( <a href="http://www.invescomutualfund.com">www.invescomutualfund.com</a> ) and on AMFI website ( <a href="http://www.amfiindia.com">www.amfiindia.com</a> ) within four months (or such other period as may be specified by SEBI from time to time) from the date of closure of the relevant accounting year (i.e. 31 <sup>st</sup> March each year).  The link to access Scheme Annual Report is as follows: <table><tr><td><b>AMC Website</b></td><td><a href="https://www.invescomutualfund.com/about-us?tab=Financials">https://www.invescomutualfund.com/about-us?tab=Financials</a></td></tr><tr><td><b>AMFI Website</b></td><td><a href="https://www.amfiindia.com/research-information/other-data/accounts-data">https://www.amfiindia.com/research-information/other-data/accounts-data</a></td></tr></table>			<b>AMC Website</b>	<a href="https://www.invescomutualfund.com/about-us?tab=Financials">https://www.invescomutualfund.com/about-us?tab=Financials</a>	<b>AMFI Website</b>	<a href="https://www.amfiindia.com/research-information/other-data/accounts-data">https://www.amfiindia.com/research-information/other-data/accounts-data</a>
<b>AMC Website</b>	<a href="https://www.invescomutualfund.com/about-us?tab=Financials">https://www.invescomutualfund.com/about-us?tab=Financials</a>						
<b>AMFI Website</b>	<a href="https://www.amfiindia.com/research-information/other-data/accounts-data">https://www.amfiindia.com/research-information/other-data/accounts-data</a>						
	For further details, kindly refer SAI.						
Disclosure of Risk-o-Meter	The Risk-o-meter shall have following six levels of risk: <ol style="list-style-type: none"><li>1. Low Risk</li><li>2. Low to Moderate Risk</li><li>3. Moderate Risk</li><li>4. Moderately High Risk</li><li>5. High Risk and</li><li>6. Very High Risk</li></ol> Risk-o-meter disclosed in the product label of the Scheme is based on the Scheme portfolio as on March 31, 2025. The AMC will evaluate the Risk-o-Meter on a monthly basis and shall disclose the same along with the portfolio disclosure within 10 days from the close of each month on our website <a href="http://www.invescomutualfund.com">www.invescomutualfund.com</a> and on the website of AMFI ( <a href="http://www.amfiindia.com">www.amfiindia.com</a> ). Further on an annual basis, the AMC shall disclose the risk level of schemes along with number of times the risk level has changed over the year on our website <a href="http://www.invescomutualfund.com">www.invescomutualfund.com</a> and on the website of AMFI ( <a href="http://www.amfiindia.com">www.amfiindia.com</a> ).  Any change in the risk-o-meter will be communicated by way of Notice-cum-Addendum uploaded on website of the Mutual Fund ( <a href="http://www.invescomutualfund.com">www.invescomutualfund.com</a> ) and by way of an email / SMS to the Unit holders of the Scheme.						
Scheme Summary Document	The AMC has provided on its website a scheme summary document which contains details of all the Schemes viz. Scheme features, Fund Manager details, investment details, investment objective, expense ratios, portfolio details, etc. Scheme summary document						

(Point 69 of Policy Related emails issued by SEBI Master Circular dated June 27, 2024)	is uploaded on the websites of AMC, AMFI and stock exchanges in 3 data formats i.e. PDF, Spreadsheet and a machine readable format (either JSON or XML). Scheme summary document shall be updated by the AMCs on a monthly basis i.e. by 15 <sup>th</sup> of every month or within 5 working days from the date of change or modification in the scheme information.
--	--

### C. Transparency / NAV Disclosure

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

The AMC will calculate the NAV of the Scheme on a daily basis and prominently disclose the NAVs of the Scheme under a separate head on the website of the Fund ([www.invescomutualfund.com](http://www.invescomutualfund.com)) and on the website of AMFI ([www.amfiindia.com](http://www.amfiindia.com)) on or before 10.00 a.m. on the next Business Day. If the NAVs are not available before the commencement of business hours on the following day due to any reason, the Mutual Fund shall issue a press release giving reasons and explaining when the Mutual Fund would be able to publish the NAVs.

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

### D. Transaction Charges and Stamp Duty

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

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

Please refer SAI for further details.

### E. Associate Transactions

Please refer to Statement of Additional Information (SAI)

### F. Taxation

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

#### Tax Implication on Investments in Debt Oriented Mutual Fund or in Debt Fund of Funds (FoFs)<sup>1</sup>

##### A. For units acquired prior to 1 April 2023 - Other than Specified Mutual Fund<sup>2</sup>

Income	Tax rates in hands of *		
	Resident/ Non resident (other than FPI)	Foreign Portfolio Investors	Mutual Fund (as investor)

<sup>1</sup> FoFs investing 65% or more of their total proceeds in Debt Mutual Fund / Specified Mutual Fund as defined below. Such FoFs are also classified as Specified Mutual Funds.

<sup>2</sup> Specified Mutual Fund as per Section 50AA of the Act, means a mutual fund acquired after 1 April 2023, where, up to 1 April 2025, not more than 35% of its total proceeds are invested in equity shares of domestic companies; or where, on or after 1 April 2025, more than 65% of its total proceeds are invested in debt and money market instruments. The percentage of equity shareholding / investment in debt and money market instruments shall be computed with reference to the annual average of the daily closing figures.

		<b>(‘FPI’)</b>	
Dividend (Refer note 2 below)	Applicable slab rate/ flat rate	20%	NIL
Long Term Capital Gain (holding period more than 24 months)^	12.5% (no indexation)	12.5% <sup>3</sup> (no indexation)	NIL
Short Term Capital Gain (holding period upto 24 months)^	Applicable slab rate/ flat rate	30%	NIL

**B. For units acquired on or after 1 April 2023 – Specified Mutual Fund**

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

\* Tax rates plus applicable surcharge and Health & Education cess.

^ 12 months in case of Debt Exchange Traded Fund (‘ETF’) (being listed)- other information pertaining to such funds separately covered in ETF SID.

**Notes:**

1. Invesco Mutual Fund is a Mutual Fund registered with Securities and Exchange Board of India (SEBI) and hence the entire income of the Mutual Fund will be exempt from income tax in accordance with the provisions of Section 10 (23D) of the Income-tax Act, 1961 (‘the Act’);
2. Income distribution in the form of dividend, if any, made by the Mutual Fund, is taxable in the hands of the unit holder. Generally, the rate of tax will be as per the applicable slab rate/ flat rate for resident/ non resident and at 20% for FPIs. The tax liability in the hands of the investor would be further increased by applicable surcharge (not exceeding 15%) and Health and Education cess @4%.

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

**TDS**

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

3. Securities Transaction Tax (STT) is not payable by the Scheme, being not an equity oriented fund.
4. As per Section 50AA of the Act, capital gains resulting from the transfer of units of a ‘specified mutual fund’ acquired on or after April 1, 2023, will be deemed short-term capital gains irrespective of holding period.
5. A non-resident investor (including FPI) eligible to claim treaty benefits, would be governed by the provisions of the Act to the extent that they are more beneficial. Please note that the non-resident claiming such treaty benefit is liable to obtain TRC from their resident’s country authorities and required to furnish additional information in electronically file Form 10F on the Indian income-tax portal.

<sup>3</sup> As amended by the Finance Act, 2025. Previously, for redemption prior to 1 April 2025, the rate was 10% (no indexation) in case of FPI

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

#### **G. Rights of Unitholders**

Please refer to Statement of Additional Information (SAI).

#### **H. List of official points of acceptance**

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

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

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

1. All disclosures regarding penalties and action(s) taken against foreign Sponsor(s) may be limited to the jurisdiction of the country where the principal activities (in terms of income / revenue) of the Sponsor(s) are carried out or where the headquarters of the Sponsor(s) is situated. Further, only top 10 monetary penalties during the last three years shall be disclosed.  
**Nil**
2. In case of Indian Sponsor(s), details of all monetary penalties imposed and/ or action taken during the last three years or pending with any financial regulatory body or governmental authority, against Sponsor(s) and/ or the AMC and/ or the Board of Trustees /Trustee Company; for irregularities or for violations in the financial services sector, or for defaults with respect to share holders or debenture holders and depositors, or for economic offences, or for violation of securities law. Details of settlement, if any, arrived at with the aforesaid authorities during the last three years shall also be disclosed.  
**Nil**
3. Details of all enforcement actions taken by SEBI in the last three years and/ or pending with SEBI for the violation of SEBI Act, 1992 and Rules and Regulations framed there under including debarment and/ or suspension and/ or cancellation and/ or imposition of monetary penalty/adjudication/enquiry proceedings, if any, to which the Sponsor(s) and/ or the AMC and/ or the Board of Trustees /Trustee Company and/ or any of the directors and/ or key personnel (especially the fund managers) of the AMC and Trustee Company were/ are a party. The details of the violation shall also be disclosed.  
  
A show cause notice was issued by the Securities and Exchange Board of India (SEBI) on August 9, 2023 and was duly responded on October 25, 2023. The Noticees preferred settlement of the matter under SEBI (Settlement Proceedings) Regulations, 2018, without admitting or denying the findings of facts and conclusions of law. The said matter was resolved and disposed of vide a settlement order dated April 24, 2024, bearing reference number 'SO/AA/MS/2024-25/7496', in accordance with the provisions of the SEBI (Settlement Proceedings) Regulations, 2018.
4. Any pending material civil or criminal litigation incidental to the business of the Mutual Fund to which the Sponsor(s) and/ or the AMC and/ or the Board of Trustees /Trustee Company and/ or any of the directors and/ or key personnel are a party should also be disclosed separately.
  1. A civil suit has been filed by an ex-employee of Invesco Asset Management (India) Limited ("AMC") before the High Court of Judicature of Bombay ("Suit"), contesting the termination of his employment by the AMC. The Suit is in the nature of employment litigation and will be defended by the AMC in the regular course.

2. Client had invested with Invesco Mutual Fund in May 2022. However, the client passed away in June 2024. Deceased client's wife, who was the registered nominee in the folio, raised a transmission request which was completed. Deceased client's mother has filed a suit in the District Consumer Disputes Redressal Commission against the AMC.
5. Any deficiency in the systems and operations of the Sponsor(s) and/ or the AMC and/ or the Board of Trustees/Trustee Company which SEBI has specifically advised to be disclosed in the SID, or which has been notified by any other regulatory agency, shall be disclosed.  
**Nil**

Please click on the link below to access the real time data on Penalties, Pending Litigations or proceeding etc.:

<https://www.invescomutualfund.com/literature-and-form?tab=Scheme>

**Notes:**

1. Any amendments / replacement / re-enactment of SEBI (MF) Regulations subsequent to the date of the Scheme Information Document shall prevail over those specified in this Scheme Information Document.
2. The Scheme under this Scheme Information Document was approved by the Trustees at their Board Meeting held on August 27, 2021.
3. This Scheme Information Document is an updated version of the same in line with the current laws / regulations and other developments.
4. **Notwithstanding anything contained in this Scheme Information Document, the provisions of the SEBI (Mutual Funds) Regulations, 1996 and the guidelines there under shall be applicable.**

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

**Place:** Mumbai  
**Dated:** May 30, 2025

**Sd/-  
Saurabh Nanavati  
Chief Executive Officer**



## A. OFFICIAL POINTS OF ACCEPTANCE OF TRANSACTION

### INVESCO ASSET MANAGEMENT (INDIA) PRIVATE LIMITED - Ongoing basis

- **Ahmedabad:** 303/A, Raindroop Building, C. G. Road, Ahmedabad - 380 006. Tel. No.: 079 66521550.
- **Bengaluru:** Office No. 810, 811, 812, Mittal Tower, B wing, 8th Floor, M.G. Road, Bangalore, Karnataka, Bangalore - 560 001. Tel. No.: 080 42941000 / 1001. • **Chandigarh:** SCO.No.2451, 1st Floor, Sector-22C, Chandigarh - 160 022. Tel. No.: 9811584969 • **Chennai:** Door #2, 2nd Floor, Sun Plaza #39 G N Chetty Road, Near Kamarajar Arangam, Chennai - 600 006. Tel. No.: 9043000628 / 04446065359
- **Delhi:** 710, 711 & 712 Prakashdeep Building, 7th Floor, Tolstoy Marg, New Delhi - 110001. Tel. No.: 011 43789000. • **Hyderabad:** 2nd Floor, S.B. Towers, H.No.6-3-354, Road No.1, Banjara Hills, Landmark: Punjagutta X Road, Beside Himalaya Book Store, Hyderabad-500034. Tel. No.: 9030015457.
- **Jaipur:** 204, 2nd Floor, 'Brij Anukampa' Ashok Marg, C-Scheme, Jaipur - 302 001. Tel. No.: 07737000761.

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

### Registrar & Transfer Agent : Kfin Technologies Limited

**Contact Details:** Unit - Invesco Mutual Fund, Selenium Building, Tower – B, Plot No 31 & 32, Financial District Nanakramguda, Serilingampalle (M), Hyderabad, Telangana 500032.  
Tel No.: 1800 309 4034 • Email: investorsupport.mfs@kfintech.com • Website: www.kfintech.com

- **Agartala:** Old Rms Chowmuhani, Opp-Rhymond Showroom, Near Jana Sabak Saloon, West Tripura, Agartala - 799001. Tel. No.: 0381-2388519 • **Agra** 3rd Floor, 303, Corporate Park, Block no- 109, Sanjay Place, Agra, Uttar Pradesh, Agra - 282 002. Tel.No.: 0562-4336303 • **Ahmedabad** Office No. 401, 4th Floor, ABC-I, Off. C.G. Road, Navrangpura, Ahmedabad, Gujarat - 380006. Tel. No.: 9081903021
- **Ahmednagar** Shubham mobile and home appliances, Tilak Road, Maliwada, Ahmednagar, Maharashtra. Ahmednagar - 414 001. Tel.No.: 0241 3556221 • **Ajmer** 302, 3rd Floor, Ajmer Auto Building, Opposite City Power House, Jaipur Road, Ajmer - 305001. Tel. No.: 0145 4058816 • **Akola** Shop No 25, Ground Floor, Yamuna Tarang complex, Murtizapur Road, N.H. No- 6, Opp. Radhakrishna Talkies, Akola, Maharashtra, Akola - 444 001 Tel. No.: 0724 2451874 • **Aligarh** 1st Floor, Sevti Complex, Near Jain Temple, Samad Road, Aligarh-202001. Tel. No.: 0571 2978294 • **Allahabad** Shop No. TF-9, 3rd Floor Vinayak Vrindavan Tower, Built Over H.NO.34/26, Tashkent Marg, Civil Station, Prayagraj, Uttar Pradesh, Prayagraj – 211 001. Tel.No.: 7518801803 • **Alwar** Office Number 137, First Floor, Jai Complex Road No - 2, Alwar, Rajasthan - 301001. Tel. No.: 0144-4901131 • **Amravati** Shop No. 21, 2nd Floor, Gulshan Tower, Near Panchsheel Talkies, Jaistambh Square, Amravati - 444601. Tel. No.: 0721 2650399
- **Ambala** 6349, 2nd Floor, Nicholson Road, Adjacent Kos Hospital Ambala Cant. Ambala, Haryana, Ambala -133 001. Tel. No.: 0171 2991969 • **Amritsar** SCO 5, 2nd Floor, District Shopping Complex, Ranjit Avenue, Amritsar - 143 001. Tel.No.: 0183 5158158 • **Anand** 203 Saffron Icon, Opp. Senior Citizen Garden, Mota Bazar, V.V. Nagar, Anand, Gujarat, Anand - 388 120 Tel. No.: 9638836728 • **Ananthapur** #13/4, Vishnupriya Complex, Beside SBI Bank, Near Tower Clock, Ananthapur-515001. Tel. No.: 9885995544 • **Andheri** Office 103, Vertex Navkar, Commercial Complex, M V Road, Opp Andheri Court, Andheri East, Mumbai - 400069. Tel. No.: 022 46733669 • **Asansol** 112/N, G. T. Road, Bhanga Pachil, G.T. Road, Paschim Bardhaman, West Bengal - Asansol - 713303. Tel. No.: 0341 2220077
- **Aurangabad** Shop no B-38, Motiwalla Trade Centre, Nirala Bazar, Aurangabad 431001. Tel. No.: 0240 2343414 • **Balasore** 1-B. 1st Floor, Kalinga Hotel Lane, Baleshwar, Baleshwar Sadar, Orissa, Balasore - 756 001. Tel. No.: 06782 260503 • **Bangalore** No 35, Puttanna Road, Basavanagudi, Bangalore - 560 004. Tel. No.: 080 26603411/3914 • **Bankura** Plot nos. 80/1/A, Natunchati Mahalla, 3rd Floor, Ward No-24, Opposite P.C Chandra, Bankura Town, Bankura - 722101. Tel. No.: 03424 295202 • **Bareilly** 1st Floor Rear Side, A -Square Building, 54-Civil Lines, Ayub Khan Chauraha, Bareilly - 243001 Tel. No.: 7518801806 • **Baroda** 1st Floor, 125 Kanha Capital, Opp. Express Hotel, RC Dutt Road, Alkapuri, Baroda, Gujarat, Baroda -390 007. Tel. No.: 0265 3517567 • **Begusarai** Sri Ram Market, Kali Asthan Chowk, Matihani Road, Begusarai, Bihar, Begusarai - 851 101. Tel. No.: - 7518801807/9693344717 • **Belgaum** Premises No 101 CTS NO 1893, Shree Guru Darshani Tower, Anandwadi, Hindwadi, Belgaum - 590 011. Tel. No.: 0831 4213717 • **Bellary** Ground Floor, 3rd Office, Near Womens College Road, Beside Amruth Diagnostic Shanthi Archade, Bellary 583103. Tel. No.: 08392 294649 • **Berhampur** (Or) Opp. Divya Nandan Kalyan Mandap, 3rd Lane Dharam Nagar, Near Lohiya Motor, Berhampur (Or), Orissa - 760001. Tel. No.: 0680-2228106 • **Bhagalpur** 2nd Floor, Chandralok Complex, Ghantaghar, Radha Rani Sinha Road, Bhagalpur - 812001. Tel. No.: 7518801808 • **Bharuch** 123 Nexus business Hub, Near Gangotri Hotel, B/s Rajeshwari Petroleum, Makampur Road, Bharuch - 392 001. Tel. No.: 9081903042/8000403762 • **Bhatinda** 2nd Floor., MCB -Z-3-01043 Goniana Road Opposite Nippon India Mf, Gt Road, Near Hanuman Chowk, Bhatinda - 151 001. Tel. No.: 0164 5000725 • **Bhavnagar** 303, Sterling Point, Waghawadi Road, Bhavnagar – 364001. Tel. No.: 02783 003149 • **Bhilai** Office No. 2, 1st Floor, Plot No. 9/6, Nehru Nagar [East], Bhilai, Chhattisgarh - 490 020. Tel. No.: 7884901014 • **Bhilwara** Office No. 14 B, Prem Bhawan, Pur Road, Gandhi Nagar, Near Canara Bank, Bhilwara - 311 001. Tel. No.: 01482 453867 • **Bhopal** SF-13 Gurukripa Plaza, Plot No. 48A, Opposite City Hospital, Zone-2, M P nagar, Bhopal 462011. Tel. No.: 0755 4077948 • **Bhubaneswar** A/181, Back Side of Shivam Honda Show Room, Saheed Nagar, Bhubaneswar - 751007. Tel. No.: 0674 4615576 • **Bikaner** H. No. 10, Himtisar House, Museum circle, Civil line, Bikaner, Rajasthan, Bikaner - 334 001. Tel. No.: 0151-2943850
- **Bilaspur** Anandam Plaza; Shop No.306, 3rd Floor, Vyapar Vihar Main Road, Bilaspur, Chhatisgarh, Bilaspur - 495 001. Tel. No.: 07752-443680 • **Bokaro** City Centre, Plot No. HE-07, Sector-IV, Bokaro Steel City, Bokaro - 827004. Tel. No.: 06542 291255 • **Borivali** Gomati Smuti, Ground Floor, Jambl Gully, Near Railway Station, Borivali, Mumbai - 400092. Tel. No.: 9673606377 • **Burdwan** Saluja Complex 846, Laxmipur, G T Road, Burdwan; PS: Burdwan & Dist: Burdwan-East, Burdwan, West Bengal, Burdwan-713 101. Tel. No.: 0342 2665140 / 9432183927 • **Calicut** 2nd Floor, Manimuriyil Centre, Bank Road, Kasaba Village, Calicut, Calicut - 673 001. Tel. No.: 4954022480 • **Chandigarh** 1st Floor, SCO 2469-70, Sec. 22-C, Chandigarh, Chandigarh -160 022. Tel.No.: 0172 4021194 • **Chandrapur** C/o Global Financial Services, 2nd Floor, Raghuvanshi Complex, Near Azad Garden, Chandrapur, Maharashtra, Chandrapur- 442 402. Tel.No.: 07172 466593 • **Chennai** 4rd Floor, Capital Towers, 180, Kodambakkam High Road, Nungambakkam, Chennai - 600 034. Tel. No.: 044 28309147 / 28309146
- **Chinsurah** 96, PO: Chinsurah, Doctors lane, Chinsurah, West Bengal, Chinsurah -712 101. Tel. No.: 033 26801973 • **Cochin** Door No.:61/2784 Second floor, Sreelakshmi Tower, Chittoor Road, Ravipuram Ernakulam, Kerala. Ernakulam - 682 015. Tel. No.: 0484-4025059 • **Coimbatore** 3rd Floor, Jaya Enclave, 1057 Avinashi Road, Coimbatore - 641018. Tel. No.: 0422 4388011 • **Cuttack** Shop No-45, 2nd Floor, Netaji Subas Bose Arcade, (Big Bazar Building) Adjacent to, Reliance Trends, Dargha Bazar, Cuttack - 753 001. Tel.No.: 0671-2956816 • **Darbhanga** H.No-185, Ward No-13, National Statistical office Campus, Kathalbari, Bhandar Chowk, Darbhanga, Bihar, Darbhanga - 846 004. Tel. No.: 7518801809 • **Davangere** D. No 162/6, 1st Floor, 3rd Main, P J Extension, Davangere taluk, Davangere Mandal, Karnataka, Davangere - 577 002. Tel. No.: 0819 2258714 • **Dehradun** Shop No-809/799, Street No-2 A, Rajendra

- **Kanpur:** 1st Floor, KAN Chambers, 14/113 Civil Lines, Kanpur - 208 001. Tel. No.: 9044051658.
- **Kolkata:** 4, 2nd floor, Calcutta Mansion, Bishop Lefroy Road, Kolkata - 700 020. Tel : 033 40639115.
- **Lucknow:** 304, 3rd Floor, SKY HI Chamber, Park Road, Hazratganj, Lucknow, Uttar Pradesh. Lucknow - 226 001. Tel. No.: 0522 4000841/4000149 • **Mumbai (H.O.):** 2101-A, A Wing, 21st Floor, Marathon Futurex, N.M. Joshi Marg, Lower Parel, Mumbai - 400013. Tel. No. 022 67310000 • **Nashik:** Office No. S-12, 2nd Floor, Suyojit Sankul, Near Rajiv Gandhi Bhavan, Sharanpur Road, Nashik, Maharashtra, Nashik - 422 002. Tel. No: 253 3557192 • **Patna:** No. 304, Ashiyana Hariniwas Complex, Dak Banglow Road, Patna - 800001. Tel. No.: 09264457840. • **Pune:** Office No. 2, 1st Floor, Aditya Centeegra, CTS No. 930, Plot No. 314, FC Road, Pune - 411 005, Maharashtra. Tel. No.: 020 29953715 • **Vadodara:** Upper Ground Floor No -06, Concord Complex, Above Deepak Garments, Near Kabir Kitchen Restaurant, Alkapuri Vadodara - 390007. Tel. No.: 0265 2338446.

- Nagar, Near Sheesha Lounge, Kaulagarh Road, Dehradun - 248 001. Tel. No.: 7518801810 • **Deoria** K. Plaza, Above Apurwa Sweets, Civil Lines Road, in the city of Deoria, Uttar Pradesh, Deoria - 274 001. Tel. No.: 7518801811 • **Dhanbad** 208 New Market, 2nd Floor, Bank More, Dhanbad - 826001. Tel. No.: 0326 7961457 • **Dhule** Ground Floor, Ideal Laundry, Lane No 4, Khol Galli, Near Muthoot Finance, Opp. Bhavasar General Store, Dhule - 424001. Tel. No.: 02562 282823 • **Durgapur** MWAV-16, Bengal Ambuja, 2nd Floor, City Centre, Distt. Burdwan, Durgapur-16, Durgapur - 713216. Tel. No.: 0343 2542615
- **Eluru** D. No: 3B-15-1/1, Vaibhav Fort, Agharam, Western Street, Eluru - 534 001. Tel. No.: 08812 222233 • **Erode** No. 38/1, Sathy Road, (VCTV Main Road), Sorna Krishna Complex, Ground Floor, Erode, Tamil Nadu, Erode - 638 003. Tel. No.: 0424-4021212 • **Faridabad** A-2B 2nd Floor, Neelam Bata Road, Peer ki Mazar, Nehru Groundnit, Faridabad 121001. Tel. No.: 0129 4159915 • **Ferozpur** The Mall Road, Chawla Building, 1st Floor, Opp. Centrail Jail, Near Hanuman Mandir, Ferozepur -152002. Tel. No.: 01632 504882 • **Gandhidham** Shop # 12, Shree Ambica Arcade, Plot # 300, Ward 12, Opp. CG High School, Near HDFC Bank, Gandhidham - 370201. Tel. No.: 9081903027 / 9725444799 • **Gandhinagar** 138 - Suyesh solitaire, Nr. Podar International School, Kudasana, Gujarat, Gandhinagar – 382 421. Tel. No.: 079 49237915 • **Gaya** Property No. 711045129, Ground Floor Hotel Skylark, Swaraipuri Road, Gaya - 823 001. Tel. No.: 0631-2220065 • **Ghaziabad** FF - 31, Konark Building, Rajnagar, Ghaziabad, Uttar Pradesh, Ghaziabad - 201001. Tel. No.: 0120 4351421 • **Ghaziipur** House No. 148/19, Mahua Bagh, in the city of Ghaziipur, Uttar Pradesh, Ghaziipur - 233 001. Tel. No.: 7518801814 • **Gonda** House No. 782, Shiv Sadan, ITI Road, Near Raghukul Vidya Peeth, Civil Lines, Gonda, Uttar Pradesh - 271001 Tel. No.: 7518801815
- **Gorakhpur** Shop No 8 & 9, 4th Floor, Cross Road The Mall, Bank Road, Gorakhpur - 273 001. Tel. No.: 7518801816 • **Gulbarga** H No 2-231, Krishna Complex, 2nd Floor, Opp. Municipal Corporation Office, Jagat Station Main Road, Kalaburagi, Gulbarga - 585105. Tel. No.: 08472 252503 • **Guntur** 2nd Shatter, 1st Floor. House no. 6-14-48, 14/2 Lane, Arundal Pet, Guntur, Andhra Pradesh, Guntur - 522 002. Tel. No.: (0863) 2339094 / 9885995544 • **Gurgaon** No: 212A, 2nd Floor, Vipul Agora, M. G. Road, Gurgaon 122001. Tel. No.: 0124 4140163 • **Guwahati** Ganapati Enclave, 4th Floor, Opposite Bora service, Ullubari, Guwahati, Assam 781007. Tel. No.: 0361 3501536/37 / 9435173219 • **Gwalior** City Centre, Near Axis Bank, Gwalior - 474 011. Tel. No.: 0751 4001582 • **Haldwani** Shop No. 5, KMVN Shopping Complex, Haldwani, Uttarakhand, Uttaranchal - 263139. Tel. No.: 05946 297290 • **Haridwar** Shop No. 17, 1st Floor, Bhatia Complex Near Jamuna Palace, Haridwar - 249 410. Tel. No.: 7518801820 • **Hassan** SAS NO: 490, Hemadri Arcade, 2nd Main Road, Salgame Road, Near Brahmins Boys Hostel, Hassan 573201. Tel. No.: 08172 262065. • **Hissar** Shop No. 20, Ground Floor, R D City Centre, Railway Road, in the city of Hissar, Haryana, Hissar - 125 001. Tel. No.: 01662 410376 • **Hoshiarpur** The Mall Complex Unit No. SF-6, 2nd Floor, Opp. Kapila Hospital, Sutheri Road, Hoshiarpur - 146 001. Tel. No.: 01882 500325
- **Hubli** R R Mahalakshmi Mansion, Above Indusind Bank, 2nd Floor, Desai Cross, Pinto Road, Hubli - 580 029. Tel. No.: 0836 2950643 • **Hyderabad** (Gachibowli) Selenium Plot No: 31 & 32, Tower B, Survey No.115/22 115/24 115/25, Financial District Gachibowli Nanakramguda, Serilingampally Mandal, Hyderabad – 500032. Tel. No.: 040-79615122 • **Hyderabad** JBS Station, Lower Concourse 1 (2nd floor), situated in Jubilee Bus Metro Station, Secunderabad, Telangana, Secunderabad - 500 009. Tel. No.: 040-44857874 / 75 / 76 / 9959120147 • **Indore** 101 Diamond Trade Center, Opp:- Swamy Vivekananda School, Above Khurana Bakery, Indore - 452 001. Tel. No.: 0731 4218902 / 4266828.
- **Jabalpur** 2nd Floor, 290/1 (615-New), Near Bhavartal Garden, Jabalpur Madhya Pradesh - 482 001. Tel. No.: 0761 4004897 • **Jaipur** Office Number 101, 1st Floor, Okay Plus Tower, Next to Kalyan Jewellers, Government Hostel Circle, Ajmer road, Jaipur, Rajasthan, Jaipur - 320 001. Tel. No.: 0141 4917232 • **Jalandhar** Office No 7, 3rd Floor, City Square building, EH197 Civil Lines, Jalandhar - 144 001. Tel. No.: 0181 2921714 • **Jalgaon** 269, Jae Vishwa, 3rd Floor, Baliram Peth, Above United Bank Of India, Near Kishor Agencies, Jalgaon - 425001. Tel. No.: 0257 2226761 • **Jalpaiguri** D B C Road, Opp. Nirala Hotel, Jalpaiguri, West Bengal. Jalpaiguri - 735 101. Tel. No.: 03561 222136 • **Jammu** 1D/D Extension 2, Valmiki Chowk, Gandhi Nagar, Jammu, Jammu & Kashmir - 180004. Tel. No.: 0191 2951822 • **Jamnagar** 131 Madhav Plaza, Opp SBI Bank, Nr Lal Bunglow, Jamnagar - 361 008. Tel. No.: 0288 3065810 / 9725444799 • **Jamshedpur** Madhukunj, 3rd Floor, Q Road, Sakchi, Bistupur, East Singhbhum, Jharkhand, Jamshedpur - 831 001. Tel. No.: 6572912170 • **Jhansi** 1st Floor, Puja Tower, Near 48 Chambers, ELITE Crossing, in the city of Jhansi, Uttar Pradesh, Jhansi - 284 001. Tel. No.: 7518801823
- **Jodhpur** Shop No. 6, Ground Floor, Gang Tower, Opposite Arora Moter, Service Centre, Near Bombay Moter Circle, Jodhpur - 342 003. Tel. No.: 0291 4077688 • **Junagadh** Shop No. 201, 2nd Floor, V-ARCADE Complex, Near Vanzari Chowk, M.G. Road, Junagadh - 362 001. Tel. No.: 0285-2652220 • **Kalaburagi** H No 2-231, Krishna Complex, 2nd floor, Opp. Municipal Corporation Office, Jagat, Station Main Road, Kalaburagi, State - Karnataka, Kalaburagi - 585 105. Tel. No.: 08472 252503 • **Kalyan** Seasons Business Centre, 104 / 1st Floor, Shivaji Chowk, Opposite KDMC (Kalyan Dombivali, Mahanagar Corporation), Kalyan, Maharashtra, Kalyan - 421 301. Tel. No.: +91 912004661 • **Kalyani** Ground Floor, H. No. B-7/27S, Kalyani HO, Nadia, West Bengal, Kalyani - 741 235. Tel. No.: +91 3325822052 • **Kannur** 2nd Floor, Global Village, Bank Road, Kannur - 670 001. Tel. No.: 0497-2764190 • **Kanpur** 15/46, B. Ground Floor, Opp. Muir Mills, Civil Lines, Kanpur - 208001. Tel. No.: 0512 4000365 • **Karimnagar** 2nd Shetter, H.No. 7-2-607, Sri Matha Complex, Mankammathota, Karim Nagar, Telangana, Andhra Pradesh - 505001. Tel. No.: 0878-2244773 / 9959120147 • **Karnal** 3 Randhir Colony, Near Doctor J.C. Bathla Hospital, Karnal, Haryana, Karnal -132 001. Tel. No.: 0184 44037677 • **Karur** No 88/11, BB plaza, NRMP street, K S Mess Back side, Karur - 639 002. Tel. No.: 04324-241755 • **Kharagpur** SBI Building, Malancha Road, Holding No 254/220, Ward No.16, PO Kharagpur, PS - Kharagpur, Dist - Paschim Medinipur, West Bengal,

Kharagpur - 721304. Tel No.: 3222253380 / 9038638491 • **Kolhapur** 605/1/4 E Ward, Shahupuri 2nd Lane, Laxmi Niwas, Near Sultane Chambers, Kolhapur - 416001. Tel. No.: 0231 2653656 • **Kolkata** 2/1 Russel Street, 4th Floor, Kankaria Centre, Kolkata, West Bengal. Kolkata -700 071. Tel.No.: 03366285900 • **Kollam** Sree Vigneswara Bhavan, Shastri Junction, Kollam, Kerala Kollam - 691 001. Tel No.: 0474-2747055 • **Korba** Office No. 202, 2nd Floor, QUBE 97, ICRC Transport Nagar Korba, Chhattisgarh, Korba - 495 677 Tel No.: 07759 351856 • **Kota** D-8, Shri Ram Complex, Opposite Multi Purpose School, Gumanpur, Kota - 324 007. Tel No.: 0744 4059552 • **Kottayam** 1st Floor Csiascension Square, Railway Station Road, Collectorate P O, Kottayam - 686002. Tel. No.: 0481 2300868 • **Lucknow** 1st Floor, A. A. Complex, Thaper House, 5 Park Road, Hazratganj, Lucknow - 226001. Tel. No.: 0522-4061893 • **Ludhiana** Sco - 122, 2nd Floor, Above HDFC MF, Feroze Gandhi Market, Ludhiana, Punjab, Ludhiana - 141 001. Tel No.: 0161-4670278 • **Madurai** No. G-16/17, AR Plaza, 1st floor, North Veli Street, Madurai - 625 001. Tel No.: 0452-2605856 • **Malda** Ram Krishna Pally, Ground Floor, English Bazar, Malda, West Bengal, Malda - 732 101. Tel no.: 03512 452836 • **Mandi** House No. 99/11, 3rd Floor, Opposite GSS Boy School, School Bazar, in the city of Mandi, Himachal Pradesh, Mandi - 175 001. Tel No.:7518801833 • **Mangalore** Shop No – 305, 3rd Floor Marian Paradise Plaza, Bunts Hostel Road, Dakshina Kannada, Mangalore, Karnataka, Mangalore – 575003. Tel No.: 0824 2951645 • **Margao** Shop No 21, Osia Mall, 1st Floor, Near KTC Bus Stand, SGDPA Market Complex, Margao - 403601 Tel. No.: 0832-2957253 • **Mathura** Shop No. 9, Ground Floor, Vihari Lal Plaza, Opposite Brijwasi Centrum, Near New Bus Stand, in the city of Mathura, Uttar Pradesh, Mathura - 281 001. Tel.No.:7518801834 • **Meerut** Shop No. 111, First Floor, Shivam Plaza, Near Canara Bank, Opposite Eves Petrol Pump, Meerut - 250 001, Uttar Pradesh. Tel No.: 0121 4330878 • **Mehsana** FF-21, Someshwar Shopping Mall, Modhera Char Rasta, Mehsana - 384002. Tel. No.: 02762 242950 / 7623002114 • **Mirzapur** Second Floor, Triveni Campus, Ratanganj, Mirzapur, Uttar Pradesh Mirzapur - 231 001. Tel No.: +91-05442-265528 • **Moga** 1st Floor, Dutt Road, Mandir Wali Gali, Civil Lines, Barar Ghar, Moga - 142001. Tel. No.: 01636 230792 • **Moradabad** Chadha Complex, G. M. D. Road, Near Tadi Khana, Chowk, in the city of Moradabad, Uttar Pradesh, Moradabad - 244 001. Tel.No.:7518801837 • **Morena** House No. HIG 959, Near Court, Front of Dr. Lal Lab, Old Housing Board Colony, Morena, Madhya Pradesh, Morena - 476 001. Tel No.:7518801838 • **Mumbai** Gomati Smuti, Ground Floor, Jambli Gully, Near Railway Station, Borivali (West), Mumbai - 400 092. Tel. No.: 9673606377 • **Mumbai** 6/8 Ground Floor, Crossley House Near BSE (Bombay Stock Exchange) Next to Union Bank, Fort, Mumbai-400 001, Maharashtra. Tel. No.: 022 46052082 • **Mumbai** Office No. 103, 1st Floor, MTR Cabin-1, Vertex, Navkar Complex M. V. Road, Andheri East, Opp. Andheri Court, Mumbai, Maharashtra. Mumbai – 400 069. Tel No.: 022 4673366 • **Mumbai** 11 / Platinum Mall, Jawahar Road, Ghatkopar East, Mumbai - 400 077, Maharashtra. Tel. No.: 022 35105513 • **Muzaffarpur** 1st Floor Saroj Complex, Diwam Road, Near Kalyani Chowk, Muzaffarpur, Bihar, Muzaffarpur - 842 001. Tel.No.:7518801839 • **Mysore** No. 2924, 2nd Floor, 1st Main, 5th Cross Saraswathi Puram, Mysore - 570 009. Tel. No.: 08213510066 • **Nadiad** 311-3rd Floor City Center, Near Paras Circle Nadiad, State - Gujarat, Nadiad - 387 001. Tel.No.: 0268 2563245 / 7623002114 • **Nagercoil** 45, East Car Street, 1st Floor, Nagercoil - 629001. Tel. No.: 04652 233552 • **Nagpur** Plot No. 2, Block No. B / 1 & 2, Shree Apartment, Khare Town, Mata Mandir Road, Dharampeth, Nagpur Maharashtra - 440 010. Tel. No.: 0712 3513750 • **Nanded** Shop No.4, Santakripa Market, G G Road, Opp. Bank Of India, Nanded - 431601. Tel. No.: 02462 237885 • **Nasik** S-9, Second Floor, Suyojit Sankul, Sharanpur Road, Nasik - 422 002 Tel. No.: 0253 6608999 • **Navsari** 103, 1st Floor, Landmark Mall Near Sayaji Library Navsari - 396445. Tel. No.: 9081903040 • **New Delhi** 305 New Delhi House, 27 Barakhamba Road, New Delhi - 110001. Tel. No.: 011 41911300 • **Noida** F-21, 2nd Floor, Near Kalyan Jewelers, Sector-18, Noida 201301. Tel.No.:7518801840 • **Palghat** No: 20 & 21, Metro Complex H.P.O.Road Palakkad, H.P.O.Road, Palakkad - 678001. Tel. No.: 9895968533 / 9633072271 • **Panipat** Shop No. 20, 1st Floor BMK Market, Behind HIVE Hotel, G.T. Road, Panipat-132103, Haryana. Tel.No.: 0180-4067174 • **Panjim** H. No: T-9, T-10, Affran plaza, 3rd Floor, Near Don Bosco High School, Panjim - 403 001. Tel.No.: 0832 2996032 • **Pathankot** 2nd Floor, Sahni Arcade Complex, Adj. Indra Colony Gate Railway Road, Pathankot - 145001. Tel. No.: 0186 5074362 • **Patiala** B- 17/423 Opp. Modi College, Lower Mall, Patiala - 147 001. Tel No.: 0175 2910976 • **Patna** Flat No. 102, 2BHK Maa Bhawani Shardalay, Exhibition Road, Patna, Bihar, Patna- 800 001 Tel. No.: 06124149382 • **Pondicherry** No 122(10b), Muthumariamman Koil Street, Pondicherry - 605 001. Tel No.: 0413 4300710 • **Prayagraj** Shop No- Tf-9, 3Rd Floor, Vinayak Vrindavan Tower, H No-34/26, Tashkhant Road. Civil Station, Prayagraj- 211001. Tel. No.: 7518801803 • **Pune** Office # 207-210, 2nd Floor, Kamla Arcade, JM Road. Opposite, Balgandharva, Shivaji Nagar, Pune - 411 005. Tel.No.: 020 46033615 • **Raipur** Office No- 401, 4th Floor, Pithalia Plaza, Fafadih Chowk, Raipur, Chhattisgarh, Raipur - 492 001. Tel.No.: 0771-2990901 • **Rajahmundry** D. No: 6-7-7, 1st Floor, Sri Venkata Satya Nilayam, Vadrevu vari Veedhi, T - Nagar, Rajahmundry – 533 101. Tel.No.: 0883-2442539 / 9885995544 • **Rajkot** 302, Metro Plaza, Near Moti Tanki Chowky,Rajkot - 360001. Tel. No.: 9081903025 / 9725444799 • **Ranchi** Room no 103, 1st Floor, Commerce Tower, Beside Mahabir Tower, Main Road,

Ranchi, Jharkhand, Ranchi - 834 001. Tel.No.: 0651 2330160 • **Ratlam** 106 Rajaswa Colony, Near Sailana Bus Stand, Ratlam, Madhya Pradesh, Ratlam - 457 001. Tel No.: 0741 2427221 • **Rewa** Shop No. 2, Shree Sai Anmol Complex, Ground Floor Opp Teerth Memorial Hospital, Rewa - 486 001. Tel.No.: 07662 403450 • **Rohtak** Office No: 61, First Floor Ashoka Plaza, Delhi Road, Rohtak, Haryana. Rohtak – 124 001. Tel No.: +91 7518801844 • **Roorkee** Near Shri Dwardkadhish Dharm Shala, Ramnagar, Roorkee, Uttaranchal, Roorkee-247 667. Tel No.: 7518801845 • **Rourkela** 2nd Floor, Main Road Udit Nagar, Sundargarh, Rourekla - 769 012. Tel No.: 0661 4000616 • **Sagar** 2nd floor, Above Shiva Kanch Mandir, 5 Civil Lines, Sagar - 470002. Tel. No.: 07582 220501 • **Saharanpur** 1st Floor, Krishna Complex, Opp. Hathi Gate, Court Road, Uttar Pradesh. Saharanpur – 247 001. Tel No.: +91 - 0132-2990945 • **Salem** No.6, NS Complex, Omalur main road, Salem, Tamil Nadu - 636009. Tel. No.: 0427-4020300. • **Sambalpur** 1st Floor; Shop No. 219 Sahej Plaza, Gole bazar; Sambalpur - 768 001. Tel.No.: 0663 4055275 • **Satna** 1st Floor, Gopal Complex, Near Bus Stand, Rewa Road, Satna - 485 001. Tel.No.: 7672310068 • **Shillong** Annex Mani Bhawan, Lower Thana Road, Near R K M Lp School, Shillong - 793001. Tel. No.: 0364 2506106 / 9435173219 • **Shimla** 1st Floor, Hills View Complex, Near Tara Hall, Shimla, Himachal Pradesh - 171002. Tel. No.: 7518801849 • **Shimoga** Jayarama Nilaya, 2nd Corss, Mission Compound, Shimoga - 577 201. Tel.No.: 08182-295491 • **Shivpuri** Near Hotel Vanasthali, In Front of Sawarkar Park, A. B. Road, in the city of Shivpuri, Madhya Pradesh, Shivpuri - 473 551. Tel.No.:7518801850 • **Sikar** First Floor, Super Tower, Behind Ram Mandir Near Taparya Bagichi, Sikar - 332001. Tel. No.: 01572 250398 • **Silchar** N.N. Dutta Road, Chowchakra Complex, Premtala, Silchar - 788001. Tel. No.: 03842 261714 • **Siliguri** 2nd Floor, Nanak Complex, Sevoke Road, West Bengal, Siliguri - 734 001. Tel No.: 0353 4078734 • **Sitapur** 12/12 Surya Ganapathi Temple, Station Road, Sitapur - 261 001. Tel.No.: 7518801851 • **Solan** Disha Complex, 1st Floor, Above Axis Bank, Rajgarh Road, in the city of Solan, Himachal Pradesh, Solan - 173 212. Tel.No.:7518801852 • **Solapur** Shop No-106, Krishna complex 477, Dakshin Kasaba, Datta Chowk, Solapur, Maharashtra. Solapur - 413 007. Tel No.: 0217 3598690 • **Sonepat** Shop No. 207, 2nd Floor, PP Tower, Opp Income Tax Office, Subhash Chowk, Sonepat - 131001. Tel.No.:7518801853 • **Sri Ganganagar** Address Shop No. 5, Opposite Bihani Petrol Pump, Near Baba Ramdev Mandir, NH – 15, Sri Ganganagar, Rajasthan, Sri Ganganagar - 335 001. Tel.No.: 0154 2940040 • **Srikakulam** D. No: 1-6/2, First Floor, Near Vijaya Ganapathi Temple, Beside I.K. Rao Building, Palakonda Road (Village, Mandala, District), Srikakulam - 532 001. Tel. No.: 08942 58563 • **Sultanpur** 1st Floor, Ramashanker Market, Civil Line, in the city of Sultanpur, Uttar Pradesh, Sultanpur - 228 001. Tel.No.:7518801854 • **Surat** Ground Floor, Empire State building, Near Udhna Darwaja, Ring Road, Surat 395002. Tel. No.: 9081903041 • **Thane** Room No. 302, 3rd Floor, Ganga Prasad, Near RBL Bank Ltd., Ram Maruti Cross Road, Naupada, Thane West, Mumbai - 400 602. Tel.No. 022-25303013. • **Tirunelveli** 55/18, Jeney Building, S N Road, Near Aravind Eye Hospital, Tirunelveli - 627001. Tel. No.: 0462 4001416 • **Tirupathi**\* Shop No:18-1-421/f1, CITY Center, K.T. Road, Airtel Backside office, Tirupati - 517 501. Tel.No.:+919885995544 • **Tiruvalla** 2nd Floor, Erinjery Complex, Ramanchira, Opp. Axis Bank, Thiruvalla - 689107. Tel. No.: 0469-2740540 • **Tinsukia** 3rd Floor, Chirwapatty Road, Tinsukia, Assam, Tinsukia - 786 125. Tel No.: +91 8761867223 / 9435173219 • **Thrissur** 4th Floor, Crown Tower, Shakthan Nagar, Opp. Head Post Office, Thrissur - 680 001. Tel No.: 0487 6999987 / 9633072271 • **Trichy** No 23C/I E V R road, Near Vekkaliamman Kalyana Mandapam, Putthur, Trichy,Tamil Nadu, Trichy - 620 017. Tel No.:0431-4020227 • **Trivandrum** 3rdFloor, No- 3b Tc-82/3417, Capitol Center, Opp Secretariat, MG Road, Trivandrum, Kerala, Trivandrum - 695 001. Tel. No.: 0471 4618306 • **Tuticorin** 4 - B, A34 - A37, Mangalmal Mani Nagar, Opp. Rajaji Park, Palayamkottai Road, Tuticorin - 628003. Tel. No.: 04612334602 • **Udaipur** Shop No. 202, 2nd Floor business, center, 1C Madhuvan, Opp G P O Chetak Circle, Udaipur - 313 001. Tel.No.: 0294-2429370 • **Ujjain** Heritage Shop No. 227, 87 Vishvavidhyalaya Marg, Station Road, Near ICICI Bank, Above Vishal Megha Mart, Ujjain 456001. Tel. No.: 0734 3500905 • **Valsad** 406 Dreamland Arcade, Opp Jade Blue, Tithal Road, Valsad, Gujarat, Valsad - 396 001. Tel.No.: 02632 258481 / 8000403762 • **Vapi** A-8, Second Floor, Solitaire Business Centre, Opp. DCB Bank, GIDC Char Rasta, Silvassa Road, Vapi - 396191. Tel.No.:9081903028 • **Varanasi** D.64 / 52, G – 4, Arihant Complex, Second Floor, Madhopur, Shivpurva, Sagra (Near Petrol Pump), Varanasi, Uttar Pradesh, Varanasi - 221 010. Tel No.: 7518801856 • **Vashi** Haware Infotech Park, 902, 9th Floor, Plot No. 39/03, Sector 30A Opp. Inorbit Mall, Vashi. Navi Mumbai, Maharashtra. Navi Mumbai – 400 703. Tel No.: 022 49636853 / 9545491169 • **Vellore** No 2/19, 1st Floor, Vellore City Centre, Anna Salai, Vellore - 632 001. Tel No.: 0416 4200381 • **Vijayawada** HN. No. 26-23, 1st Floor, Sundaramma street, Gandhi Nagar, Krishna, Vijayawada - 520 010. Tel.No.: 0866 2574429 • **Visakhapatnam** Door No: 48-10-40, Ground Floor, Surya Ratna Arcade, Srinagar, Opp Road to Lalitha Jeweler Showroom, Beside Taj Hotel Ladje, Visakhapatnam - 530 016. Tel No.: 0891 2714125 • **Warangal** Shop No 22, Ground Floor Warangal City Center,15-1-237, Mulugu Road Junction, Warangal, State - Telangana, Warangal - 506 002. Tel No.: 9959120147 • **Yamunanagar** B-V, 185/A, 2nd Floor, Jagadri Road, Near DAV Girls College, (UCO Bank Building) Pyara Chowk, Yamunanagar, Haryana - 135001. Tel.No.: 7518801857

**C. Please refer our website [www.invescomutualfund.com](http://www.invescomutualfund.com) or visit [mfuindia.com](http://mfuindia.com) for Point of Services (“POS”) locations of MF Utilities India Private Limited (“MFU”) or email at [mfservices@invesco.com](mailto:mfservices@invesco.com) which are Official Points of Acceptance (OPAs) for Ongoing transactions.**



---

**Invesco Asset Management (India) Private Limited**

Corporate & Registered Office: 2101-A, A Wing,  
21st Floor, Marathon Futurex, N.M. Joshi Marg,  
Lower Parel, Mumbai – 400 013.  
CIN No: U67190MH2005PTC153471

---

T: +91 22 6731 0000  
F: +91 22 2301 9422  
E: [mfservices@invesco.com](mailto:mfservices@invesco.com)

---

To invest:  
Call 1800 209 0007  
SMS 'invest' to 56677

**[invescomutualfund.com](http://invescomutualfund.com)**

Follow us on    

---

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