



SCHEME INFORMATION DOCUMENT

QUANTUM GOLD ETF

(An Open-Ended Scheme Replicating / Tracking Gold)
Continuous Offer of Units at NAV Based Prices

Scrip Codes: NSE: QGOLDHALF BSE: 590099

PRODUCT LABEL

This product is suitable for investors who are seeking*	Scheme Riskometer	Benchmark Riskometer (Tier I)
- Long term returns - Investments in physical gold.	The risk of the scheme is High Risk	The risk of the benchmark is High Risk
Tier I Benchmark: Domestic Price of Gold		

* Investors should consult their financial advisers if in doubt about whether the product is suitable for them.

MUTUAL FUND	ASSET MANAGEMENT COMPANY	TRUSTEE COMPANY
Quantum Mutual Fund 1 st Floor, Apeejay House, 3 Dinshaw Vachha Road, Backbay Reclamation, Churchgate, Mumbai - 400 020 www.QuantumAMC.com	Quantum Asset Management Company Private Ltd. 1 st Floor, Apeejay House, 3 Dinshaw Vachha Road, Backbay Reclamation, Churchgate, Mumbai - 400 020 CIN - U65990MH2005PTC156152 www.QuantumAMC.com	Quantum Trustee Company Private Ltd. 1 st Floor, Apeejay House, 3 Dinshaw Vachha Road, Backbay Reclamation, Churchgate, Mumbai - 400 020 CIN - U67190MH2005PTC156119

The particulars of the Scheme have been prepared in accordance with the Securities and Exchange Board of India (Mutual Funds) Regulations 2026, (herein after referred to as SEBI (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 (SID) 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 (ISCs) / Website / Distributors or Brokers.

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

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

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

This Scheme Information Document is dated June 30, 2026.

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SECTION I
Part I. HIGHLIGHTS/SUMMARY OF THE SCHEME

Sr. No.	Title	Description
I.	Name of the Scheme	Quantum Gold ETF
II.	Category of the Scheme	Exchange Traded Fund
III.	Scheme type	An Open-Ended Scheme Replicating / Tracking Gold.
IV.	Scheme Code	QTMM/O/D/GET/07/12/0003
V.	Investment objective	The investment objective of the Scheme is to generate returns that are in line with the performance of physical gold in domestic prices, subject to tracking error. There is no assurance that the Investment Objective of the Scheme will be achieved.
VI.	Liquidity / Listing Details	Quantum Gold ETF is an Open-Ended Scheme listed on National Stock Exchange of India Limited (NSE) in the form of an Exchange Traded Fund (ETF) Replicating / Tracking domestic prices of gold through investments in physical Gold. The units of the Scheme can be bought / sold like any other stock on the National Stock Exchange of India Limited (NSE) or any recognized stock exchange on which they are listed or traded on all the trading days. The Market Maker and Eligible Investors can directly buy / sell units with the Fund in Creation Unit Size at Intra Day NAV based prices on all the Business Days. The AMC shall appoint at least two Market Makers (MMs), who are members of the Stock Exchanges or such other persons as permitted by SEBI to act as Market Makers, to provide continuous liquidity on the stock exchange platform. The Market Makers would offer two-way quotes (buy and sell quotes) in the secondary market for ensuring liquidity in the ETF Units. The list of Market Makers is available on the website of the Fund www.QuantumAMC.com.
VII.	Benchmark	Tier I Benchmark - Domestic Price of Gold The Benchmark is representative of the Fund's Investment Objectives & Asset Allocation and most suited for comparison for performance of the scheme.
VIII.	NAV Disclosure	The AMC will calculate the NAV for each business day and disclose the same under a separate head on the website of the AMC (www.QuantumAMC.com) and on the website of Association of Mutual Funds in India (www.amfiindia.com) by 11.00 p.m. on every business day. Indicative NAV (iNAV) shall be disclosed on a continuous basis on the stock exchange(s), where the units of the scheme are listed and traded. The iNAV shall be updated based on the latest available data for Gold. Accordingly, iNAV disclosed may either be static or dynamic depending upon the availability of the underlying price of Domestic Gold.

IX.	Applicable timelines	<u>Transfer of redemption proceeds:</u> The redemption or repurchase proceeds shall be transferred to the unitholders within three working days from the date of receipt of valid redemption or repurchase request.
X.	Plans and Options Plans/Options and sub options under the Scheme	Not Available
XI.	Load Structure	Exit Load: Nil
XII.	Minimum Application Amount/switch in	Directly with Fund: The Market Makers / Eligible Investors can create / redeem in exchange of Portfolio Deposit and Cash Component in creation unit size at the Intra-Day NAV based Price. On the Exchange: Approx equal to price of 0.01 gram of Gold quoted on the NSE. On NSE, the units can be purchased / redeemed in minimum lot of 1 unit and in multiples thereof.
XIII.	Segregated Portfolio/side pocketing disclosure	Not Available
XIV.	Swing pricing disclosure	Not Available
XV.	Stock lending/short selling	Not Available
XVI.	How to Apply and other details	For Creation of Units: Market Maker / Eligible Investors Quantum Asset Management Company Private Ltd., 1st Floor, Apeejay House, 3 Dinshaw Vachha Road, Backbay Reclamation, Churchgate, Mumbai - 400020 For Retail Investors: Quantum Gold ETF units can be purchased or redeemed through National Stock Exchange of India Limited (NSE) or any recognized stock exchange on which they are listed or traded.
XVII.	Investor Services	Investor may contact Quantum AMC for any Queries / Clarifications / Complaints at Email - CustomerCare@QuantumAMC.com , Telephone number – 1800-209-3863 / 1800-22-3863 (Toll Free). Mr. Mayur Jadhav – Investor Relation Officer (IRO) can be contacted at Quantum Asset Management Company Private Limited, 1st Floor, Apeejay House, 3 Dinshaw Vachha Road, Churchgate, Mumbai - 400020, Telephone Number 022-61447800, Email IRO@Quantumamc.com

		For any grievances with respect to transactions through Stock Exchange Platform for Mutual Funds, the investors should approach either the stockbroker or the investor grievance cell of the respective stock exchange. For further details / escalation, please refer the Grievance Policy available on the AMC Website at the link: https://www.quantumamc.com/downloads/pdfs/grievance_report.pdf
XVIII.	Specific attribute of the scheme	Nil
XIX.	Special product/facility available on ongoing basis	Nil
XX.	Weblink	TER for Last 6 months: https://www.quantumamc.com/FileCDN/Pdf/TER.xlsx Daily TER: https://www.quantumamc.com/regulatory-document#collapseSix Factsheet: https://www.quantumamc.com/factsheets/combined/-1/0/0

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, 2026 and the guidelines and directives issued by SEBI from time to time.
- (ii) All legal requirements connected with the launching of the Scheme as also the guidelines, instructions, etc., issued by the Government and any other competent authority in this behalf, have been duly complied with.
- (iii) The disclosures made in the Scheme Information Document are true, fair and adequate to enable the investors to make a well informed decision regarding investment in the Scheme.
- (iv) The intermediaries named in the Scheme Information Document and Statement of Additional Information are registered with SEBI and their registration is valid, as on date.
- (v) The contents of the Scheme Information Document including figures, data, yields etc. have been checked and are factually correct.
- (vi) 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, 2026 and the guidelines there under shall be applicable.
- (viii) The Trustees have ensured that Quantum Gold ETF is approved by them is a new product offered by Quantum Mutual Fund and is not a minor modification of any existing scheme/fund/product.

for Quantum Asset Management Company Private Limited

Sd/-

Place: Mumbai
Date: June 30, 2026

Malay Vora
Head - Legal & Compliance

A. HOW WILL THE SCHEME ALLOCATE ITS ASSETS?

The asset allocation under the Scheme, under normal circumstances, will be as follows: -

Instruments	Indicative allocations (% of total assets)	
	Minimum	Maximum
Physical Gold	95	100
Money Market instruments	0	5

As the scheme invests 95% to 100% of the net assets into Gold, the scheme will, by and large, be passively managed fund. The scheme may invest in gold related securities including derivatives in accordance with SEBI Mutual Fund Regulations.

Investment in warehouse receipts and other permitted instruments linked to Gold Prices and would be made as and when, and to the extent permitted by regulatory authorities.

Pursuant to Para No. 13.18.6. of the SEBI Master Circular for Mutual Funds dated March 20, 2026 read with SEBI letter no. SEBI/HO/IMD-II/DOF3/ OW/P/2021/31487 /1 dated November 03, 2021, Cash and cash equivalents which includes T-bills, Government Securities and Repo on Government Securities having residual maturity of less than 91 Days, shall not be considered for the purpose of calculating gross exposure limit.

The Scheme may enter into repos/reverse repos as may be permitted by RBI/SEBI. From time to time, the Scheme may hold cash. A part of the net assets may be invested in the Tri-party Repos on Government Securities or Treasury Bills (TREPS) or repo as may be provided by RBI to meet the liquidity requirements, subject to regulatory approval, if any.

Indicative Table

Sr. No.	Type of Instruments	Percentage of Exposure	Circular references of SEBI Master Circular for Mutual Funds dated March 20, 2026
1	Derivatives	5%	Para 13.16

Portfolio Rebalancing in case of deviation from Asset Allocation Under Defensive Consideration

The asset allocation pattern indicated above may change from time to time, depending on liquidity considerations or on account of high levels of subscriptions or Repurchase / Redemptions relative to Scheme size, or upon various defensive considerations including market conditions, market opportunities, applicable regulations and political and economic factors. These proportions may vary depending upon the perception of the AMC, the intention being at all times to seek to protect the interests of the Unitholders. Such changes in the investment pattern will be for short term and only for defensive considerations in accordance with Para No. 1.9.1. (b) of SEBI Master Circular for Mutual Funds dated March 20, 2026. In the event of deviations from the above asset allocation table, the Fund Manager will carry out rebalancing within 30 Calendar Days. However, at all the times the portfolio will adhere to the overall investment objective of the Scheme.

B. WHERE WILL THE SCHEME INVEST?

Subject to the SEBI (MF) Regulations and the disclosures as made under the Section “HOW WILL THE SCHEME ALLOCATE ITS ASSETS?”, the corpus of the Scheme can be invested in any (but not exclusive) of the following securities / instruments:

- a. Physical Gold
- b. Money Market Instruments
- c. Any other Securities / asset class / instruments as permitted under SEBI (MF) Regulations in line with the Investment Objective of the Scheme subject to regulatory approval, if any required.

Pending deployment of funds 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 the guidelines issued by SEBI vide Para 13.7. of SEBI Master Circular for Mutual Funds dated March 20, 2026, as may be amended from time to time.

C. WHAT ARE THE INVESTMENT STRATEGIES?

Investment Strategy / Philosophy

The AMC uses ‘passive’ approach to try and achieve the Scheme’s investment objective. The Scheme does not try to “beat” the markets they track and do not seek temporary defensive positions when markets decline or appear overvalued. The AMC does not make any judgments about the investment merit of a particular gold investment nor will it attempt to apply any economic, financial or market analysis. Passive approach eliminates active management risks in regards to over / underperformance vis-à-vis the benchmark.

The AMC uses a “passive” approach to try and achieve the scheme investment objective. The scheme investing gold as an asset regardless of its investment merit.

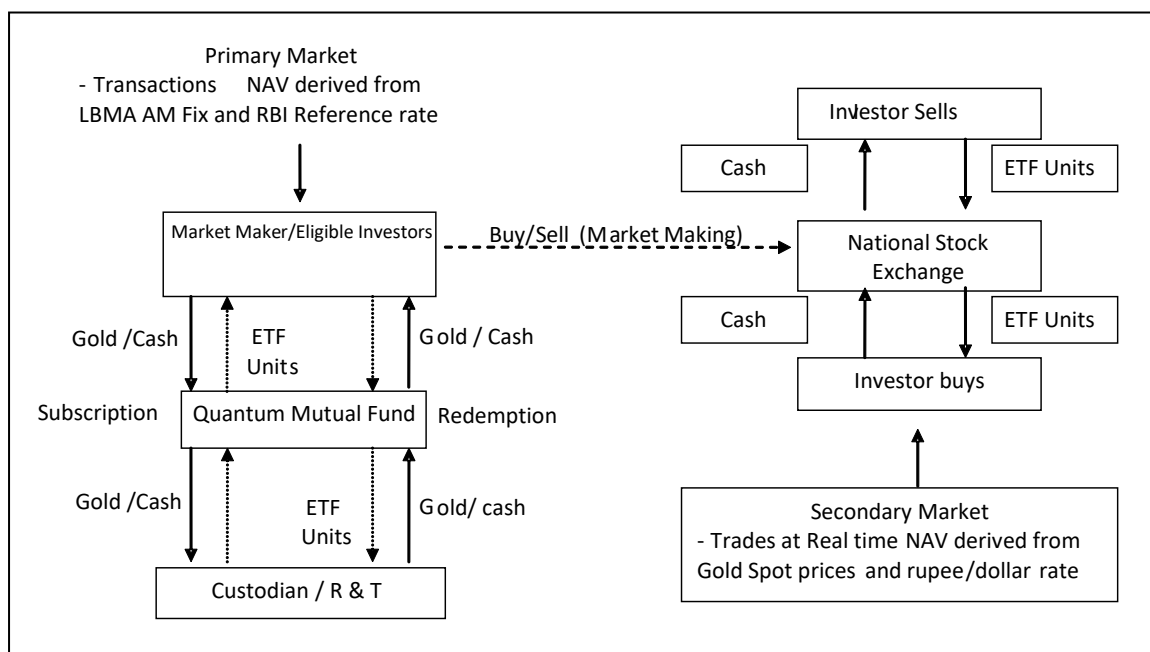
The QGF will invest up to 100% but at least 95% of its total assets in the physical Gold. The QGF may hold up to 5% of their total assets in money market instruments as specified in this Scheme Information Document. As long as a Scheme invests at least 95% of its total assets in physical Gold, it may also invest its other assets in cash and cash equivalents and money market instruments permissible under the investment norms.

The Scheme predominantly invests in Gold in physical form. The Scheme may invest in gold related derivative instruments in accordance with SEBI Guidelines.

Gold ETFs

Gold ETFs are investment vehicles that track the price of gold. The underlying asset for the ETF is physical gold. So, the value of the ETF unit depends on the underlying value of the gold. They offer investors a smart way of investing in the gold bullion without the necessity of physically holding gold and storing it. It is akin to buying gold in demat form. As the ETFs are listed on a stock exchange, any investor can buy it through his stock broker member. The fund is passively managed, resulting in lower expenses, which translates to better returns for the investors.

An Indicative Flow Chart on working of Gold ETF:



INVESTMENT PROCESS AND RECORDING OF INVESTMENT DECISIONS

INVESTMENT PROCESS

The Scheme will endeavor to track the domestic prices of gold by investing in physical Gold.

Normally the Fund will receive physical Gold from the Market Makers / Eligible Investors against the exchange of QGF units in Creation Unit size as defined by the Fund.

The AMC will analyse from time to time different ways of taking exposure in gold from the perspective of risk and returns and decide the same in the best interest of investors. The investment decisions of the scheme will be carried out by the Designated Fund Manager.

RECORDING OF INVESTMENT DECISIONS

In respect of investment in gold, record of each investment decision describing the quantity, fineness, price, counter party, date of purchase and date of delivery to the custodian will be maintained.

It is the responsibility of the AMC to ensure that the investments are made as per the Internal / Regulatory guidelines, Scheme investment objective and in the best interest of the Unitholders of the Scheme.

All investment decisions shall be recorded in accordance with provisions of Para No. 7.16. of SEBI Master Circular for Mutual Funds dated March 20, 2026, or as may be amended by SEBI from time to time..

D. HOW WILL THE SCHEME BENCHMARK ITS PERFORMANCE?

Tier I Benchmark - Domestic Price of Gold

The benchmark is representative of Fund's Investment Objective and Asset Allocation and most suited for comparison for performance of the scheme.

The Trustee/AMC reserves the right to change the benchmark for the evaluation of the performance of the Scheme from time to time, keeping in mind the Investment Objective and Asset Allocation of the Scheme and the appropriateness of the benchmark.

E. WHO MANAGES THE SCHEME?

Name of the Fund Manager	Age	Educational Qualifications	Tenure of the Managing the Scheme	Brief Experience	Other Schemes Managed
Mr. Chirag Mehta (Fund Manager)	45	MMS (Finance), M.Com, CAIA	2 years (managing since June 01, 2024)	Mr. Chirag Mehta has over 2 decades of experience in financial markets. He specializes in the field of alternative investment strategies including multi asset allocation and commodities. He has also extensively worked on sustainable investing since 2015. He joined the Quantum group in 2006 after gaining hands on experience in the physical commodities market during internship and continued association with Kotak & Co. Ltd and working on projects for the Federation of Indian Commodities Exchanges.	- Quantum Diversified Equity All Cap Active FOF - Quantum ESG Best In Class Strategy Fund - Quantum Small Cap Fund - Q Gold ETF FOF - Quantum Ethical Fund

F. HOW IS THE SCHEME DIFFERENT FROM EXISTING SCHEMES OF THE MUTUAL FUND?

The Fund does not have any other Exchange Traded Fund investing in Commodities.

G. HOW HAS THE SCHEME PERFORMED?

A) Performance of Scheme as on May 31, 2026

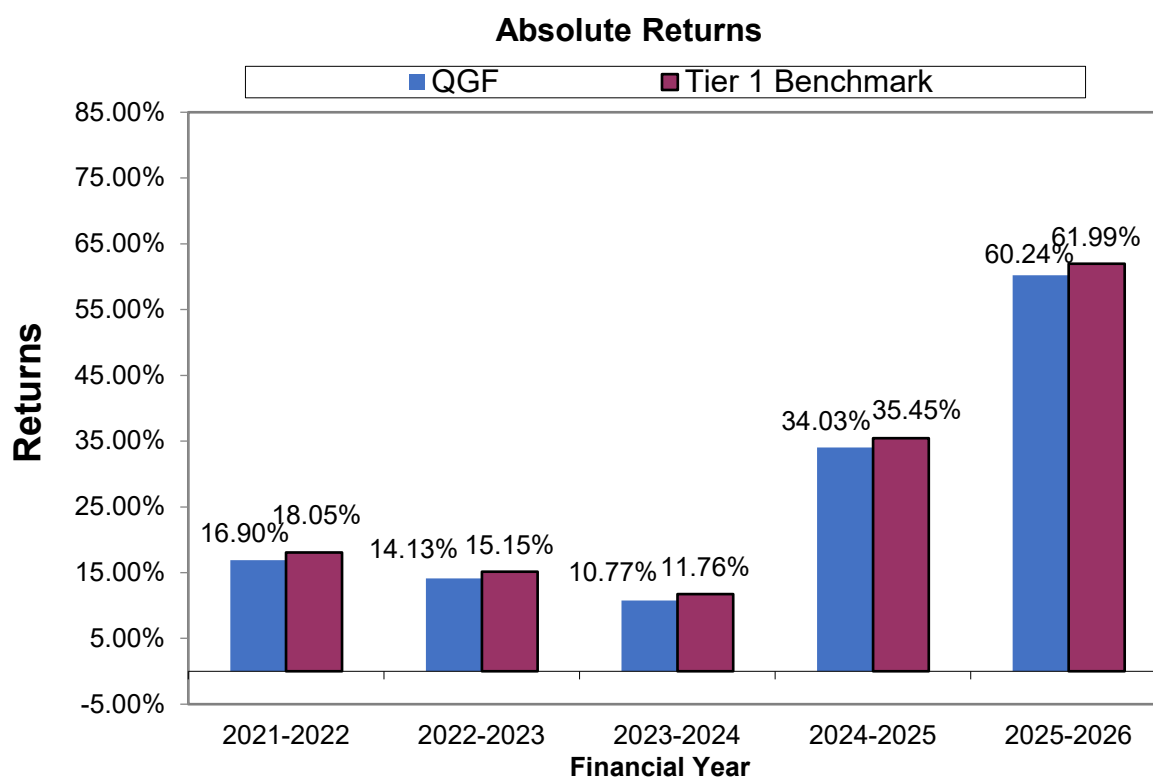
Quantum Gold ETF

Period	Scheme Returns %	Tier – I Benchmark Returns % (Domestic Price of Gold)
1 Year	62.69%	64.44%
3 Years	36.15%	37.55%
5 Years	24.87%	26.07%
7 Years	24.19%	25.38%
10 Years	17.09%	18.23%
Since Inception	13.94%	14.88%

Past performance may or may not be sustained in the future.
Returns greater than one year are compounded annualized (CAGR).
Date of Inception: February 22, 2008.

B) Absolute Returns for the last 5 Financial Years

Quantum Gold ETF



Date of Inception - February 22, 2008.

Past performance may or may not be sustained in the future.

H. ADDITIONAL SCHEME RELATED DISCLOSURES

i. SCHEME'S PORTFOLIO HOLDINGS AS ON MAY 31, 2026 –

https://www.quantumamc.com/FileCDN/Pdf/Top_10_holding_and_Fund_allocation.xlsx

ii. DISCLOSURE OF NAME AND EXPOSURE TO TOP 7 ISSUERS, STOCKS, GROUPS AND SECTORS AS A PERCENTAGE OF NAV OF THE SCHEME IN CASE OF DEBT AND EQUITY ETFS/INDEX FUNDS THROUGH A FUNCTIONAL WEBSITE LINK THAT CONTAINS DETAILED DESCRIPTION – Not Applicable

iii. FUNCTIONAL WEBSITE LINK FOR PORTFOLIO DISCLOSURE - FORTNIGHTLY / MONTHLY

- **Fortnightly** - Not Applicable
- **Monthly** - www.quantumamc.com/portfolio/combined/-1/1/0/0

iv. FUNCTIONAL WEBSITE LINK TO THE RESPECTIVE ADDENDUMS TO THE SID AFTER THE LAST UPDATE OF SID

The functional link of the respective addendum issued after the last update of the SID will be available at the end of the SID.

v. SCHEME'S PORTFOLIO TURNOVER RATIO: Not Applicable

vi. AGGREGATE INVESTMENT IN THE SCHEME AS ON MAY 31, 2026:

Sr. No.	Category of Persons	Net Value		Market Value (in Rs.)
		Units	NAV per unit*	
1.	Scheme's Fund Manager	3500.00	128.738	4,50,583.00

*Average NAV (i.e. Market Value /units)

The Investment includes investments made under Alignment of Interest by Designated Employees in terms of SEBI Master Circular for Mutual Funds dated March 20, 2026.

For investments by key personnel and AMC directors including regulatory provisions in this regard, kindly refer the SAI.

vii. INVESTMENTS OF AMC IN THE SCHEME

The AMC may invest in the Scheme at any time during the continuous offer period subject to the SEBI (MF) Regulations & Circulars issued by SEBI and to the extent permitted by its Board of Directors from time to time. As per the existing SEBI (MF) Regulations, the AMC will not charge investment management and advisory fees on the investment made by it in the Scheme.

Further, the AMC shall, based on the risk value assigned to the scheme, invest minimum amount as a percentage of assets under management of the scheme, pursuant to Para No. 7.13.1. of SEBI Master Circular for Mutual Funds dated March 20, 2026. For details of such investments, please refer the link: <https://www.quantumamc.com/fileCDN/pdf/MUTUAL-FUND-INVESTMENT-SCHEMEWISE-DATA.pdf>

A. COMPUTATION OF NAV

The Net Asset Value (NAV) per unit will be computed by dividing the net assets of the Scheme/Plan/Option by the number of units outstanding under the Scheme/Plan/Option on the valuation date.

The Net Assets Value (NAV) per unit under the Scheme/Plan/Option shall be calculated as follows:

$$\text{NAV (')} = \frac{\text{Market or Fair Value of Scheme's Investments} + \text{Current Assets including accrued income} - \text{Current Liabilities and Provisions including accrued expenses}}{\text{No. of Units outstanding under Scheme/Plan/Option}}$$

The numerical illustration of the above method is provided below:

Market or Fair Value of Scheme's investments (Rs.) = 15,00,000

Current Assets (Rs.) = 7,00,000

Current Liabilities and Provisions (Rs.) = 5,00,000

No. of Units outstanding under the Scheme = 1,30,000

$$\text{NAV per unit (Rs.)} = \frac{15,00,000 + 7,00,000 - 5,00,000}{1,30,000} = \frac{17,00,000}{1,30,000} = 13.0769$$

The NAV will be calculated and disclosed on all Business Day by 11.00 p.m. The repurchase price shall not be lower than 97% of the NAV subject to SEBI Regulation as amended from time to time. For other details such as policies w.r.t computation of NAV, rounding off, procedure in case of delay in disclosure of NAV etc. refer to SAI.

INDICATIVE NAV:

Indicative NAV (iNAV) is the per unit NAV based on the current market value of its portfolio during the trading hours of the scheme.

iNAV shall be disclosed on a continuous basis on the stock exchange(s), where the units of the scheme are listed and traded. The iNAV shall be updated based on the latest available data for Gold. Accordingly, iNAV disclosed may either be static or dynamic depending upon the availability of the underlying price of Domestic Gold.

Example showing calculation for determination of NAV:

Price of Gold per half gram as on 29 th May 2026*	8,032.15
Gold Held by the Scheme in Grams	4,74,500
Portfolio Value (i.e. Value of Gold held by the Scheme) (A)	7,40,07,13,630.70
Cash & Cash Equivalents (B)	8,15,33,488.37
Net Assets of the Scheme (A+B)	7,48,22,47,119.07
No. of Units of the Scheme (C)	5,81,19,950.00
NAV per unit (A+B)/C	128.7380

Note: * .995 Purity price considered.

B. NEW FUND OFFER (NFO) EXPENSES

This section does not apply to the Scheme covered in this SID, as the ongoing offer of the Scheme has commenced after the NFO and the Units are available for continuous subscription and redemption.

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.

The AMC may charge up to 0.90 % of the daily net assets of the scheme as Base Expense Ratio (BER). For the actual current expenses being charged, the investor should refer to the website of the Mutual Fund (www.QuantumAMC.com).

Expense Head	% of daily Net Assets
Investment Management & Advisory Fees	Up to 0.90 %
Audit fees/fees and expenses of trustees	
Custodial fees	
Registrar & Transfer Agent Fees including cost of providing account statements / IDCW / redemption cheques/ warrants	
Marketing & Selling expenses including fees, commission and charges towards distribution of mutual fund scheme	
Cost related to investor communications	
Cost of fund transfer from location to location	
Cost towards investor education, awareness and financial inclusion	
Costs of statutory advertisements	
Other expenses (as per Regulation 66 of SEBI MF Regulations)	
Maximum Base Expense Ratio (BER) permissible under Regulation 66	Up to 0.90%
Statutory levies (including GST) on all expenses excluding brokerage and transaction cost	GST of 18% or any other rate as may be levied from time to time on the Taxable Invoice/Contract amount.
Statutory levies (including GST) on brokerage and transaction cost	Additionally Levies such as Stamp Duty, STT etc.

- **Brokerage Cost** for the purpose of execution of trade, over and above the Base Expense Ratio subject to a maximum of 0.06 per cent of trade value in case of cash market transactions and 0.02 per cent of trade value in case of derivatives transactions. Expense charged towards brokerage, over and above the specified limit, shall be part of the BER limit specified as above.

- **Transaction cost** incurred for the purpose of execution of a trade shall mean regulatory levies and any other expenses charged by the stock exchanges, clearing corporation, and clearing house, as applicable. Such transaction costs shall be over and above the Base Expense Ratio.

- **Statutory levy** means levy imposed by State Government and Central Government.

The total of all expenses charged to the investors of the scheme shall includes: Base Expense Ratio limit specified under Regulation 66(7); brokerage cost permitted under Regulation 66(9); transaction cost incurred for the purpose of execution of trade as referred under Regulation 66(10), and statutory levies charged to the investors.

- No charges other than the base expense ratio, brokerage cost, transaction cost, statutory levy and exit load including levies as may be specified by the Board, shall be charged to the investors.
- Any expenditure in excess of the base limits specified in the SEBI (MF) Regulations shall be borne by the AMC or Trustee or Sponsor. If any expense of the scheme is borne by the AMC or by the Trustees or Sponsor, the same shall be done only after the investment and advisory fees charged to the scheme, if any, is fully reversed.
- Pursuant to Para No. 20.5 of SEBI Master Circular for Mutual Funds dated March 20, 2026, the AMC shall annually set apart at least 5% of total BER charged to direct plan, subject to maximum of 0.5 bps of net asset for investor education and awareness initiatives.
- As per Regulation 66(7) of SEBI (Mutual Funds) Regulations, 2026, the Base Expense Ratio of the scheme shall not be 0.90% of the daily net asset.

The Fund will disclose the Total Expense Ratio (TER) of the Scheme on a daily basis on the website of the AMC (www.QuantumAMC.com) and of AMFI (www.amfiindia.com). Any change in the Base Expense Ratio charged to any scheme/plan shall be communicated to investors of the scheme/plan through notice via email or SMS at least three working days prior to effecting such change. Investors can refer the aforesaid notice on the AMC website at the link: <https://www.quantumamc.com/total-expense-ratio>.

ILLUSTRATION OF IMPACT OF EXPENSE RATIO ON SCHEME' S RETURN:

Opening NAV at the beginning of the year (Rs.) (a)	100
Closing NAV before charging expense at the end of the year (b)	112
Scheme's gross returns for the year	12%
Total Expense Charged during the year (Rs.) (c)	1
NAV after charging expense (b-c)	111
Net Return to the Investor	11%

The purpose of the above illustration is to explain the impact of expense ratio of the scheme. Above calculations are based on assumed NAV and Expenses. The actual NAV, expenses and return on your investment may be more or less.

D. LOAD STRUCTURE

Pursuant to Para No. 11.7. of SEBI Master Circular for Mutual Funds dated March 20, 2026, there shall be no entry load charged to the scheme of the Mutual Fund.

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.QuantumAMC.com) or may call at toll free no. (1800-22-3863 /1800-209-3863).

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

The AMC/ Trustee reserves the right to change / modify the Load structure, if it so deems fit, in the interest of smooth and efficient functioning of the Scheme subject to provisions of SEBI (MF) Regulations. Any imposition or enhancement in the Load shall be applicable on prospective investments only.

For any change in load structure, the AMC will issue an addendum and display it on the website/Investor Service Centers.

The repurchase price shall not be lower than 97% of the NAV subject to SEBI (MF) Regulations, as amended from time to time.

I. Introduction

A. Definitions/interpretation

Please refer the link: https://www.quantumamc.com/FileCDN/Pdf/Combined_definitions_&interpretations.pdf

B. Risk Factors

Scheme Specific Risk Factors

- The Scheme is subject to the principal risks described below. Some or all of these risks may adversely affect Scheme's NAV, trading price, yield, total returns and / or its ability to meet its objective.
- The Scheme's NAV will react to the Gold price movements. The investor may lose money over short or long period due to fluctuation in scheme's NAV in response to factors such as economic and political developments, changes in interest rates and perceived trends in bullion prices, market movement and over longer periods during market downturns.
- Although the units described in this Scheme Information Document are listed on the Stock Exchange, there can be no assurance that an active secondary market will develop or be maintained.
- The market price of ETF units, like any other listed security, is largely dependent on two factors, viz., (1) the intrinsic value of the unit (or NAV) and (2) demand and supply of units in the market.
- Sizable demand or supply of the units in Exchange may lead to market price of the units to quote at premium or discount to NAV. Hence the price of QGF units is less likely to hold significant variance (large premium or discount) from the latest declaration NAV all the time.
- Trading in QGF units on the Exchange may be halted because of market conditions or for reasons that in view of Exchange Authorities or SEBI. In addition, trading in QGF units is subject to trading halts caused by extraordinary market volatility and pursuant to Exchange and SEBI "circuit filter" rules. There can be no assurance that the requirements of Exchange necessary to maintain the listing of QGF units will continue to be met or will remain unchanged.
- Any changes in trading regulations by the Stock Exchange(s) or SEBI may affect the ability of Authorized Participant to arbitrage resulting into wider premium / discount to NAV. Any changes in the regulations relating to import and export of gold or gold jewellery (including customs duty, sales tax and any other statutory levies) may affect the ability of the scheme to buy/sell gold against the purchase and redemption requests received.
- The units of the Scheme may trade above or below their NAV. The NAV of the Scheme will fluctuate with changes in the market value of Scheme's holdings. The trading prices of QGF units will fluctuate in accordance with changes in their NAV as well as market supply and demand for the units. However, given that QGF units can be created and redeemed in creation units size directly with the fund, it is expected that large discounts or premiums to the NAV of QGF units will not sustain due to arbitrage opportunity available.

- The units will be issued only in dematerialized form through depositories. The records of the depository are final with respect to the number of units available to the credit of a unit holder.
- Tracking error may have an impact on the performance of the scheme. However, the AMC will endeavour to keep the tracking error as low as possible.
- There is no exchange for physical gold in India. The Fund may have to buy or sell gold from the open market, which may lead to counter party risks for the Fund for trading and settlement.
- The Fund has to sell gold only to bullion bankers/traders who are authorized to buy gold. Though there are adequate numbers of players (commercial or bullion bankers) to whom the Fund can sell gold, the Fund may have to resort to distress sale of gold if there is no or low demand for gold to meet its cash needs for redemption or expenses.
- There is a risk that part or all of the Scheme's gold could be lost, damaged or stolen. Access to the Scheme's gold could also be restricted by natural events or human actions.
- Any of these actions may have adverse impact on the operations of the scheme and consequently on investment in units.
- The returns from physical Gold in which the Scheme invests may underperform returns from the various general securities markets or different asset classes. Different types of securities tend to go through cycles of outperformance and under performance in comparison of the general securities markets.
- The Scheme is not actively managed. The Scheme may be affected by a general price decline in the Gold prices. The Scheme invests in the physical Gold regardless of their investment merit. The AMC does not attempt to take defensive positions in declining markets.
- The NAV of the units is determined based on the formula for valuation of gold prescribed by SEBI whereas the actual price of gold in the domestic market may be different from the value of gold arrival at based on the prescribed formula. This may lead to extreme conditions like NAV being far too different from the domestic market price of gold.
- For the valuation of QGF units, indirect taxes like customs duty, Goods and Services Tax etc. would also be considered. Hence, any change in the rates of indirect taxation would affect the valuation of QGF units.
- Whereas the Indian Market was formerly restrictive, a process of deregulation has been taking place over recent years. This process has involved removal of trade barriers and protectionist measures, which could adversely affect the value of investments. It is possible that the future changes in the Indian political situation, including political, social or economic instability, diplomatic developments and changes in tax laws, changes in SEBI / Stock Exchange / RBI regulations and other applicable laws / regulations could have an effect on such investments and valuation thereof. Expropriation, confiscatory taxation or other relevant developments could affect the value of investments.
- **Risks attached with the use of derivatives:** As and when the Schemes trade in the derivatives market there are risk factors and issues concerning the use of derivatives that investors should understand. Derivative products are specialized instruments that require investment techniques and risk analysis different from those associated with stocks and bonds. The use of derivatives requires an understanding not only of the underlying instrument but of the derivative itself. Derivatives require the maintenance of adequate controls to monitor the transactions entered into, the ability to assess the risk that a derivative

adds to the portfolio and the ability to forecast price or interest rate movements correctly. There is the possibility that a loss may be sustained by the portfolio as a result of the failure of another party (usually referred to as the “counter party”) to comply with the terms of the derivatives contract. Other risks in using derivatives include the risk of mis-pricing or improper valuation of derivatives and the inability of derivatives to correlate perfectly with underlying assets, rates and indices.

- Derivative products are leveraged instruments and can provide disproportionate gains as well as disproportionate losses to the investor. Execution of such strategies depends upon the ability of the fund manager to identify such opportunities. Identification and execution of the strategies to be pursued by the fund manager involve uncertainty and decision of fund manager may not always be profitable. No assurance can be given that the fund manager will be able to identify or execute such strategies.
- The risks associated with the use of derivatives are different from or possibly greater than the risks associated with investing directly in securities and other traditional investments.

Market Risk / Liquidity Risk / Risk Associated with Handling and Storing of Gold:

a. Market Risk Due To Volatility In Gold Price

The Scheme’s NAV will react to the Gold price movements. The investor may lose money over short or long period due to fluctuation in scheme’s NAV in response to factors such as economic and political developments, changes in interest rates and perceived trends in bullion prices, market movement and over longer periods during market downturns.

b. Liquidity Risk - Limited Supply or Demand in physical or derivatives markets impairing the ability of the fund to buy and sell gold

The Fund predominately invests in 1 Kg gold bars manufactured by LBMA accredited refiners due to it being the most traded and most liquid in the wholesale market. The Fund strategizes and hold some gold in smaller denominations of 100-gram bars as well to efficiently source liquidity. The Fund also has contractual agreements with gold dealers to enable liquidity at all times. In addition, the fund will keep some portion of the portfolio in money market instruments and / or cash for the purpose of meeting liquidity needs.

c. Risk Associated with handling, storing and safekeeping of physical gold

To ensure the highest safety, Gold is stored with renowned vaulting agencies in their professional vaults. Gold held by the Fund is fully insured.

Risk Related to Debt & Money Market Instruments

• Interest Rate Risk/Market Risk:

Changes in interest rate may affect the Scheme’s net asset value. Generally, the prices of instruments increase as interest rates decline and decrease as interest rates rise. Prices of long-term securities fluctuate more in response to such interest rate changes than short-term securities. Indian debt and government securities markets can be volatile leading to the possibility of price movements up or down in the fixed income securities and thereby to possible movements in the NAV.

- **Credit Risk or Default Risk:**

Credit risk or Default risk refers to the risk that an issuer of a debt instrument may default (i.e. the issuer will be unable to make timely principal and interest payments on the security). Because of this risk, bonds issued by non-government agencies are sold at a higher yield above those offered on Government Securities which are sovereign obligations and free of credit risk. Normally, the value of a debt instrument will fluctuate depending upon the changes in the perceived level of credit risk as well as any actual event of default. The greater the credit risk, the greater the yield required for someone to be compensated for the increased risk.

- **Liquidity Risks:**

This refers to the ease at which a security can be sold at or near its true value. The primary measure of liquidity risk is the spread between the bid price and the offer price quoted by a dealer. Reduced liquidity in the secondary market may have an adverse impact on market price and the Scheme's ability to dispose of particular securities, when necessary, to meet the Scheme's liquidity needs or in response to a specific economic event or even during rebalancing of the Scheme's investment portfolio.

- **Concentration Risk:**

The Scheme will invest in certain securities of certain companies, industries, sectors, asset type etc. based on its investment objectives and policies as outlined in this Scheme Information Document. The funds invested by the Scheme in certain securities of industries, sectors, etc. may acquire a substantial portion of the Scheme's investment portfolio and collectively may constitute a risk associated with non-diversification and thus could affect the value of investments.

- **Settlement Risk:**

Different segments of the financial markets have different settlement cycle/ periods and such settlement cycle/periods may be impacted by unforeseen circumstances, leading to Settlement Risk. The liquidity of the Scheme's investments may be inherently restricted by trading volumes, transfer procedures and settlement periods.

- **Re-investment Risk:**

This risk refers to the interest rate levels at which cash flows received from the securities in the Scheme or from maturities in the Scheme are reinvested. The additional income from reinvestment is the "interest on interest" component. The risk refers to the fall in the rate for reinvestment of interim cash flows than earlier assumed.

Certain fixed income securities give an issuer the right to call back its securities before their maturity date, in periods of declining interest rates. The possibility of such prepayment may force the fund to reinvest the proceeds of such investments in securities offering lower yields, resulting in lower interest income for the Scheme.

- **NAV Performance Risk:**

The value of, and income from, an investment in the Scheme can decrease as well as increase, depending on a variety of factors which may affect the values and income generated by the Scheme's portfolio of securities. The returns of the Scheme's investments are based on the current yields of the securities, which may be affected generally by factors affecting capital markets such as price and volume, volatility in the stock

markets, interest rates, currency exchange rates, foreign investment, changes in Government and Reserve Bank of India policy, taxation, political, economic or other developments, closure of the Stock Exchanges etc.

Investors should understand that the investment pattern indicated, in line with prevailing market conditions, is only a hypothetical example as all investments involve risk and there is no assurance that the Scheme's investment objective will be attained or that the Scheme shall be in a position to maintain the model percentage of investment pattern particularly under exceptional circumstances. Different types of securities in which the Scheme would invest as stated in the offer document carry different levels and types of risk. Accordingly, the Scheme's risk may increase or decrease depending upon its investment pattern e.g. corporate bonds carry a higher amount of risk than Government securities. Further even amongst corporate bonds, bonds which are AAA rated are comparatively less risky than bonds which are AA rated.

Lower rated or unrated securities are more likely to react to developments affecting the market and carry a higher credit risk than the highly rated securities which react primarily to movements in the general level of interest rates. Lower rated securities also tend to be more sensitive to economic conditions than higher rated securities. The Investment Manager will consider both credit risk and market risk in making investment decisions.

The Scheme will endeavour to invest in highly researched securities offering relative yield for the commensurate risks. However, the erosion in the value of the investments/portfolio in the case of the debt markets passing through a bearish phase is a distinct possibility.

The NAV of the Scheme is largely dependent on the performance of the various debt instruments wherein the investment has been made which may fluctuate from time to time. The Scheme may use techniques and instruments for efficient portfolio management and diversify to reduce the risk of such fluctuations. However, these techniques and instruments if imperfectly used have the risk of the Scheme incurring losses due to mismatches particularly in a volatile market. The Fund's ability to use these techniques may be limited by market conditions, regulatory limits and tax considerations (if any).

Besides, the fact that skills needed to use these instruments are different from those needed to select the Scheme's securities. The use of these techniques involves possible impediments to effective portfolio management or the ability to meet repurchase/redemption requests or other short-term obligations because of the percentage of the Scheme's assets segregated to cover its obligations.

Disclaimer by NSE:

As required, a copy of this SID has been submitted to National Stock Exchange of India Limited (hereinafter referred to as NSE). NSE has given permission to the Mutual Fund to use the Exchange's name in this SID as one of the stock exchange on which the Mutual Fund's units are proposed to be listed subject to, the Mutual Fund fulfilling the various criteria for listing. The Exchange has scrutinized this SID for its limited internal purpose of deciding on the matter of granting the aforesaid permission to the Mutual Fund. It is to be distinctly understood that the aforesaid permission given by NSE should not in any way be deemed or construed that the SID has been cleared or approved by NSE; nor does it in any manner warrant, certify or endorse the correctness or completeness of any of the contents of this SID; nor does it warrant that the Mutual Fund's units will be listed or will continue to be listed on the Exchange; nor does it take any responsibility for the financial or other soundness of the Mutual Fund, its promoters, its management or any scheme or project of the Mutual Fund. Every person who desires to apply for or otherwise acquire any units of the Mutual Fund may do so pursuant to independent inquiry, investigation and analysis and shall not have any claim against the Exchange whatsoever by reason of any loss which may be suffered by such person consequent to or in connection with such subscription / acquisition whether by reason of anything stated or omitted to be stated herein or any other reason whatsoever.

C. Risk mitigation strategies

Risk is an important part of the investment functions. Effective Risk Management is critical to Fund Management for achieving financial goals. Investments made by the Scheme shall be made in accordance with Investment Objective of the Scheme and provisions of SEBI (MF) Regulations.

The Fund has identified the following Risks and designed Risk Management Strategies, which is the part of the Investment Process to manage such risks.

Type of Risks	Risk Management strategies
Tracking Error Risk – Risk of deviating away from the investment objective of tracking gold prices	The Fund follows a passive investment approach. The Fund does not try to time the market. It endeavors to stay near fully invested at all times.
Quality and Purity Risk – Risk of substandard quality of gold	Gold purchased by the Fund is 0.995 purity and above. Gold sourced shall be from an LBMA accredited refiner only. The Fund has a well-defined and specific good delivery norms policy to be followed by the custodian for acceptance of Gold.
Custody risk – There is a risk that part or the entire scheme's gold could be lost, damaged or stolen.	To ensure the highest safety, Gold is stored with renowned vaulting agencies in their professional vaults. Gold held by the Fund is fully insured.

Risk Associated with Debt & Money Market Instruments

Types of Risk	Risk Management Strategies
Interest Rate Risk	Since the Scheme can invest in short-term and long-term instruments; interest rate risk is inherent in the portfolio. The management of interest rate risk is then a function of the quality of the fixed income research inputs and the active investment management strategy.
Credit and Default Risk	The Scheme investment strategy limits the investments in debt instruments issued by private (non-government) companies. This reduces the inherent credit / default risk of the portfolio. The internal guidelines of the AMC also limit the investment in lower rated instruments. The Scheme has to necessarily invest a major portion of its investments in Treasury securities, government bonds and/or PSU Bonds thus lowering the overall credit risk in the portfolio.
Liquidity Risk	With the overall improvement in the reporting and transparency of traded market data of all debt and money market instruments, the Investments Team can gauge the liquidity of individual instruments in the portfolio. By this, the Scheme can also determine the time taken to liquidate the position based on historical traded data.

Concentration Risk	Quantum Mutual fund has a well laid out investment policy, applicable to all its debt schemes, which has set pre-defined limits of exposure to each security based on its maturity and credit profile. This ensures that the portfolio is not overly concentrated to one issuer or industry. Adequate portfolio liquidity can also help limit the losses due from large portfolio redemption.
Counterparty Risk	The Fund has single party counter-party limits to limit the damages from a failed settlement or delayed settlement by counterparty. Counterparty risk is also a function of the nature of the instrument and mode of settlement being followed. For instance, in government securities, the settlement of all trades are done through a clearing corporation thus ensuring lower likelihood of failed settlements and counterparty risk.
Settlement Risk	Government securities, T-bills, SDLs, TRI-Party Repo are now settled through a counter party clearing mechanism operated and managed by CCIL (clearing Corporation of India Ltd). This has vastly reduced settlement failures in these securities. Although, corporate bonds are still settled on a DVP basis, but the trades are now routed through a clearing corporation. This limits settlement failures arising out of a bilateral settlement. Our counterparty exposure norms also limit the risks of a failed settlement on the overall portfolio.

II. Information about the scheme

A. Where will the scheme invest?

Subject to the SEBI (MF) Regulations and the disclosures as made under the Section “HOW WILL THE SCHEME ALLOCATE ITS ASSETS?”, the corpus of the Scheme can be invested in any (but not exclusive) of the following securities / instruments:

- a) **Physical Gold:** The Scheme may purchase gold from a bank or any other institution authorized to import gold, if the amount is not less than the minimum market lot for such import. If the amount available is less than the minimum market lot for import, the scheme may purchase gold from local market. Any such transaction in local market is fraught with counter-party risk, risk of theft/loss during the movement from vendor to the safe vault of the scheme. These risks are mitigated by due diligence conducted on the counter-party and by appropriate insurance policies.
- b) **Money Market Instruments**
- c) **Any other Securities / asset class / instruments** as permitted under SEBI (MF) Regulations in line with the Investment Objective of the Scheme subject to regulatory approval, if any required.

The Fund may use derivative instruments related to gold as allowed under the SEBI (MF) Regulations.

The AMC uses a “passive” approach to try and achieve the scheme investment objective. The scheme invests in gold as an asset regardless of its investment merit.

Tracking Error

Tracking error means the variance between returns of the underlying benchmark (gold in this case) and the NAV of the scheme for any given period.

NAV of the Scheme is dependent on valuation of gold. Gold has to be valued based on the formula as prescribed by SEBI subject to applicable changes from time to time. NAV so computed may vary from the price of Gold in the domestic market.

Tracking error could be the result of a variety of factors including but not limited to:

- Delay in the purchase or sale of gold due to:
 - Illiquidity of gold
 - Delay in realization of sale proceeds
 - Creating a lot size to buy the required amount of gold
- The scheme may buy or sell the gold at different points of time during the trading session at the then prevailing prices which may not correspond to its closing prices.
- The potential for trades to fail, which may result in the Scheme not having acquired gold at a price necessary to track the benchmark price.
- The holding of a cash position and accrued income prior to distribution of income and payment of accrued expenses.
- Disinvestments to meet redemptions, recurring expenses, Income payouts etc.

- Execution of large buy / sell orders
- Transaction cost (including taxes and insurance premium) and recurring expenses
- Realization of Unit holders' funds

The scheme will endeavor to minimize the tracking error by:

- Use of gold related derivative instruments, as and when allowed by regulations
- Rebalancing of the portfolio

a) **Tracking Error:** 0.276% (As on May 31, 2026)

b) **Tracking Difference:** (As on May 31, 2026)

Period	Scheme Returns	Benchmark Return (Domestic Price of Gold)	Tracking Difference*
Since Inception 22 Feb 2008	13.94%	14.88%	-0.94%
May 31, 2016 to May 29, 2026 (10 years)	17.09%	18.23%	-1.14%
May 31, 2021 to May 29, 2026 (5 years)	24.87%	26.07%	-1.20%
May 31, 2023 to May 29, 2026 (3 years)	36.15%	37.54%	-1.40%
May 30, 2025 to May 29, 2026 (1 year)	62.69%	64.45%	-1.75%

Note: *Tracking Difference of Return between Scheme and Benchmark.

B. What are the investment restrictions?

Pursuant to the SEBI (MF) Regulations and amendments thereto, the following investment restrictions are applicable to the Scheme:

1. 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 and shall in no case put itself in a position whereby it has to make short sale or carry forward transaction.
2. The Mutual Fund shall enter into transactions relating to Government Securities only in dematerialised form.
3. Save as otherwise expressly provided under SEBI (MF) Regulations, the Mutual Fund shall not advance any loans for any purpose.
4. The Mutual Fund shall get the securities purchased/ transferred in the name of the Mutual Fund on account of the Scheme, wherever the investments are intended to be of a long-term nature.
5. The Scheme shall not invest more than 10% of its NAV in debt instruments comprising money market instruments and non-money market instruments issued by a single issuer which are rated not below investment grade by a credit rating agency authorized to carry out such activity under the Act subject to the below limits at rating level:

The scheme shall not invest more than:

- a. 10% of its NAV in debt and money market securities rated AAA; or
- b. 8% of its NAV in debt and money market securities rated AA; or
- c. 6% of its NAV in debt and money market securities rated A and below issued by a single issuer.

The above investment limits may be extended by up to 2% of its NAV of the Scheme with prior approval of the Board of Trustees and Board of Directors of the AMC, subject to overall limit of 12% of the NAV of the Scheme for a single issuer.

Provided that such limit shall not be applicable for investments in Government Securities, treasury bills and Tri-party Repos on Government securities or treasury bills (TREPS).

- 6. The Scheme shall not invest in unlisted debt instruments including commercial papers, except Government Securities and other money market instruments.

Provided that the Scheme may invest in unlisted non-convertible debentures (NCDs) up to a maximum of 10% of the debt portfolio of the Scheme subject to such conditions as may be specified by SEBI from time to time.

- 7. Transfer of investments from one scheme to another scheme in the same Mutual Fund, shall be allowed only if:-

- (i) Such transfers are made at the prevailing market price for quoted instruments on spot basis

Explanation: spot basis shall have the same meaning as specified by Stock Exchange for spot transactions

- (ii) The securities so transferred shall be in conformity with the investment objective of the scheme to which such transfer has been made.

- 10. The Scheme shall abide by the following guidelines for parking of funds in short term deposits pursuant to para-No. 13.7 of SEBI Master Circular for Mutual fund dated March 20, 2026:

- (i) "Short Term" for parking of funds shall be treated as a period not exceeding 91 calendar days.
- (ii) Such short-term deposits shall be held in the name of the Scheme.
- (iii) The Scheme shall not park more than 15% of the net assets in short term deposit(s) of all the scheduled commercial banks. However, such limit may be extended to 20% with prior approval of the Trustee.
- (iv) 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.
- (v) The Scheme shall not park more than 10% of the net assets in short term deposit(s), with any one scheduled commercial bank including its subsidiaries.
- (vi) The Scheme shall not park funds in short-term deposit of a bank, which has invested in the Scheme. Trustees/ AMC shall also take steps to ensure that a bank in which the Scheme has short term deposit does not invest in the Scheme until the Scheme has short term deposit with such bank.
- (vii) No investment management and advisory fees will be charged for such investments in the respective

Scheme.

11. The Scheme shall not make any investments in:

- a. any unlisted security of an associate or group company of the Sponsors;
- b. any security issued by way of private placement by an associate or group company of the Sponsors;
- c. the listed securities of group companies of the Sponsors which is in excess of 25% of the net assets;
- d. any fund of funds scheme.

The AMC/Trustee may alter these above stated restrictions from time to time to the extent the SEBI (MF) 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. All investment restrictions shall be applicable at the time of making investment.

C. Fundamental Attributes

Following are the Fundamental Attributes of the scheme, in terms of Para No. 1.9. of SEBI Master Circular for Mutual Funds dated March 20, 2026:

(i) Type of a scheme

An Open-Ended Scheme Replicating / Tracking Gold

(ii) Investment Objective

(a) Main Objective

The investment objective of the Scheme is to generate returns that are in line with the performance of physical gold in domestic prices, subject to tracking error. There is no assurance that the investment objective of the Scheme will be achieved.

(b) Investment pattern

The Scheme will invest in Physical Gold and Money Market Instruments.

(iii) Terms of Issue

1. Liquidity provisions such as listing, repurchase, redemption:

The Scheme is an open-ended Exchange Traded Fund - Gold and is listed on the National Stock Exchange of India Limited (NSE). The trading will be as per the normal settlement cycle. In addition, mutual fund will repurchase units from Market Makers and Eligible Investors in Creation Unit Size on a daily basis.

2. Aggregate fees and expenses charged to the scheme:

The aggregate fees and expenses charged to the Scheme are provided under Part III- Other Details - Annual Scheme Recurring Expenses.

3. The Scheme is not a guaranteed or assured returns scheme and hence no safety net or guarantee is provided.

In accordance with Regulation 22 (9) (c) of the SEBI (MF) Regulations 2026 and Para No. 1.9.2. of SEBI Master Circular for Mutual Funds dated March 20, 2026, the Trustees shall ensure that no change in the fundamental attributes of the Scheme and the Plan(s) / option(s) thereunder or the trust or fee and expenses payable or any other change which would modify the Scheme and the Plan(s) / option(s) thereunder and affect the interests of Unit Holders is carried out unless:

- a. SEBI has reviewed and provided its comments on the proposal.
- b. A written communication (including digital modes such as Email/SMS etc.) about the proposed change is sent to each Unitholder and details as specified by the Board are appropriately displayed on the website of the AMC; and
- c. The Unit Holders are given an option for a period of at least 30 (thirty) days to exit at the prevailing NAV without any Exit Load.

Fundamental Attributes will not cover such actions of the Trustees of the Fund or the Board of Directors of the AMC, made in order to conduct the business of the Trust, the Scheme or the AMC, where such business is in the nature of discharging the duties and responsibilities with which they have been charged. Nor will it include changes to the Scheme made in order to comply with changes in SEBI (MF) Regulations with which the Scheme has been required to comply.

D. Index Methodology - Not Applicable

E. Principles of incentive structure for market makers

Incentive, if any, will be paid to Market Makers based on trading volume, bid-ask spread, liquidity and time frame for market making. Incentives, if any, to Market Maker shall be charged to the Scheme within the maximum permissible limit of TER.

F. Other Scheme Specific Disclosures:

Listing and transfer of units	The units of the Scheme are listed on the capital market segment of NSE. The AMC reserves the right to list the units of the Scheme on any other recognized Stock Exchange. The units of the scheme held in the dematerialized form will be fully and freely transferable (subject to lien, if any marked on the units) in accordance with provisions of SEBI (Depositories and Participants) Regulations, 2018. For more details, refer SAI.
Dematerialization of units	a. Units of the Scheme will be available in Dematerialized (electronic) form only. b. The applicant under the Scheme will be required to have a beneficiary account with a depository participant of NSDL and/or CDSL and will be required to indicate in the application the Depository Participants (DPs) name, DP ID Number and the beneficiary account number of the applicant. c. Units of the Scheme will be issued, traded and settled compulsorily in dematerialized form.

	Applications without relevant details of his/her/its depository account are liable to be rejected. For more details, refer SAI.
Policy for declaration of Income Distribution cum capital withdrawal (IDCW Policy)	The income can be distributed is subject to availability of distributable surplus, as computed in accordance with SEBI Regulations. The amounts can be distributed out of investors capital (Equalization Reserve), which is part of sale price that represents realized gains. In terms of SEBI guidelines, the Trustees shall decide the quantum of income distribution and the record date (which is the date that will be considered for the purpose of determining the eligibility of investors). Income Distribution if distributed, will be paid (subject to deduction of tax at source, if any) to those Unitholders whose names appear in the Register of Unitholders on the notified record date. The AMC shall, within one calendar day of the decision by the Trustee, display the decision including the record date on the website of AMC. The record date shall be 2 working days from the date of publication in at least one English newspaper or in a newspaper published in the language of the region where the Head Office of the mutual fund is situated, whichever is issued earlier. In case of Units held in dematerialized mode, the Depositories (NSDL/ CDSL) will give the list of demat account holders and the number of Units held by them in electronic form on the Record date to the Registrars and Transfer Agent of the Mutual Fund who shall be eligible to receive the Income Distribution. The payment of dividend to the unitholders shall be made within seven working days from the record date. It must be distinctly understood that the actual income distribution and the frequency thereof will inter-alia, depend on the availability of distributable surplus as computed in accordance with SEBI Regulations. The decision of the Trustee in this regard shall be final. There is no assurance or guarantee to Unitholders as to the rate of income distribution nor will that income distribution be distributed regularly on distribution of income, the NAV will stand reduced by the amount income distributed and statutory levy, if any, at the close of business hours on record date. The Trustee / AMC reserves the rights to change the record date from time to time.
Allotment	All the Applicants whose cheques / subscription amount towards purchase of Units have been realized will receive allotment of Units, provided that the applications are complete in all respects and are found to be in order. The Trustee retains the sole and absolute discretion to reject any application which are not complete in all respects / in order. The process of allotment of Units in demat or physical mode (as opted

	by the investor / unit holder in the application form) and sending of allotment confirmation by way of email and / or Short Messaging Service (SMS) (if the mobile number is not registered under Do Not Call Registry) specifying the number of units or issue units in the dematerialized form as soon as possible but not later than within 5 working days from the date of receipt of application. The said allotment confirmation will be sent to the investors / unit holders registered email address and / or mobile number.
Who can Invest? (This is an indicative list and investors shall consult their financial advisor to ascertain whether the scheme is suitable to their risk profile.)	The following persons are eligible and may apply for subscription to the Units of the Scheme (subject, wherever relevant, to purchase of units of mutual funds being permitted under relevant statutory regulations and their respective constitutions and not prohibited by law): - Resident adult individuals either singly or jointly (not exceeding three); or on an Anyone or Survivor basis - A Hindu Undivided Family (HUF) through its Karta; - Public Sector Undertakings, Association of Persons or a body of individuals whether incorporated or not; - Minors through parent / legal guardian. There shall not be joint holding with minor investments; - Partnership Firms & Limited Liability Partnerships (LLP); - Companies, Bodies Corporate and societies registered under the Societies Registration Act, 1860; Co-Operative Societies registered under the Co-Operative Societies Act, 1912, One Person Company. - Banks & Financial Institutions; - Mutual Funds registered with SEBI / Alternative Investment Funds registered with SEBI; - 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; - Non-Resident Indians (NRIs)/ Persons of Indian origin residing abroad (PIO) / Overseas Citizen of India (OCI) on repatriation basis or on non-repatriation basis; - Foreign Portfolio Investors (FPI) registered with SEBI in accordance with applicable laws;

	xii. Army, Air Force, Navy and other para-military units and bodies created by such institutions; xiii. Scientific and Industrial Researches, Multilateral Funding Agencies/Bodies Corporate incorporated outside India with the permission of Government of India/Reserve Bank of India; xiv. Other schemes of Quantum Mutual Fund subject to the conditions and limits prescribed by SEBI (MF) Regulations. xv. Trustee, AMC or Sponsor or their associates may subscribe to Units under the Scheme; and xvi. Such other individuals / institutions / body corporate etc., as may be decided by the AMC/Mutual Fund from time to time, so long as wherever applicable they are in conformity with SEBI (MF) Regulations.
Who cannot invest?	The following persons cannot invest in the Scheme: • United States Person (US Person) as defined under regulations promulgated under the US Securities Act of 1933 • Person residing in USA and Canada • NRI residing in any FATF (Financial Action Task Force) declared non-compliant country/territory. The Fund reserves the right to include/exclude new/existing categories of Investors to invest in the Scheme from time to time, subject to SEBI (MF) Regulations and other prevailing statutory regulations, if any. Note: If an Indian Resident / Non-Resident Indian / Persons of Indian origin residing abroad (PIO) / Overseas Citizen of India (OCI), (New as well as existing investors), at the time of initiating new purchase request including new SIP/ STP/ SWP is situated or located in USA / Canada, then such investor shall not be allowed to make such a request / invest using Electronic Mode such as Website, Email, etc. till the time investor returns back to India.
How to Apply and other details	For Creation of Units: Market Maker / Eligible Investors Quantum Asset Management Company Private Ltd., 1st Floor, Apeejay House, 3 Dinshaw Vachha Road, Backbay Reclamation, Churchgate, Mumbai - 400020

	Market Maker: A Member of the Stock Exchange(s) or such other persons as permitted by SEBI who is appointed by the AMC / Fund to act as Market Maker for the scheme. Eligible Investors: Investors who subscribe / redeem units in an amount greater than Rs. 25 Crores or such other amount as prescribed by SEBI. a) Directly with the Fund - Subscription The Market Maker and the Eligible Investor can subscribe units directly with the AMC in Creation Unit Size at Intra- Day NAV. “Creation Unit” is the number of QGF units, which is exchanged for Portfolio Deposit which would consist of physical Gold of defined purity and quantity and Cash Component. The facility of creating units in creation unit size will be available only for the Market Makers and Eligible Investors as defined in this Scheme Information Document. The creation unit size would change from time to time due to change in NAV. The Fund may from time to time change the size of the creation unit size in order to equate it with marketable lots of the underlying instruments. The investor has to deposit at least 1 Kilogram of physical gold & in multiples of 1 Kilogram thereof in order to create units of the scheme. The Portfolio Deposit and Cash Component is defined as follows: i) Portfolio Deposit: Portfolio Deposit shall consist of Physical Gold which will be in predefined quantity and purity and will be held by the Custodian as may be specified by the AMC and will be defined and announced by the AMC and will vary from time to time. ii) Cash Component for creating units in Creation Unit Size: Cash Component represents the difference between the applicable net asset value of units in Creation Unit Size and the market value of physical Gold. The difference will represent the accrued interest, income earned by the Scheme, accrued annual charges including management fees and residual cash in the Scheme. In addition, the cash Component may include transaction cost as charged by the Custodian / DP and other incidental expenses for creating units. The cash component will vary from time to time and will be decided and announced by the AMC.
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Procedure for creating QGF Units in Creation Unit Size

The requisite physical gold constituting the Portfolio Deposit has to be submitted to the Custodian / AMC while the Cash Component has to be paid to the Custodian / AMC. On confirmation of the same by the Custodian/ AMC that the pre-defined quantity and purity of physical gold has been received, the AMC will transfer the respective number of QGF Units into the investors DP account. The AMC may create "Creation Units" prior to receipt of all or a portion of the relevant Portfolio Deposit and Cash Component in certain circumstances where the purchaser, among other things, posts collateral to secure its obligation to deliver such outstanding Portfolio Deposit Securities and Cash Component.

The Portfolio Deposit and Cash Component for QGF units may change from time to time due to change in NAV. The Fund may from time to time change the size of creation unit in order to equate it with marketable lots of underlying instruments.

The creation request can be made to the Fund in a duly filed application form. Application Forms for creation of QGF units can be obtained from the office of AMC.

Example of Creation of Units

As explained above, the creation unit is made up of 2 components i.e. Portfolio Deposit and Cash Component. The Portfolio Deposit will be determined by the Fund. The Portfolio Deposit will be physical Gold and will be for 1 Kg and in multiples of 1 Kg. The Value of Portfolio Deposit will change due to Changes in the prices during the day.

The Cash component will be arrived in the following manner:

(Physical Gold of 1 Kg .995 Purity based on price in Mumbai as on May 29, 2026)

Number of Units comprising one Creation Unit	120000
NAV per Unit	128.7380
Value of one creation Unit (Including Stamp Duty on Units)*	1,54,49,332.43
Value of Portfolio Deposit (Physical Gold of 1 Kg) **	1,60,64,292.00
Cash Component payable to AP#	5,99,363.17

The above is just an example to illustrate the calculation of cash component. As can be seen from the above example for subscription of 1 creation unit, 1 kilogram of gold equivalent of

Rs. 1,60,64,292.00/- would be the portfolio Deposit and **Rs. 5,99,363.17/-** would be the Cash Component.

(Physical Gold of 1 Kg .995 Purity based on price in Ahmedabad as on **May 29, 2026**)

Number of Units comprising one Creation Unit	1,20,000
NAV per Unit	128.7380
Value of one creation Unit (Including Stamp Duty on Units)*	1,54,49,332.43
Value of Portfolio Deposit (Physical Gold of 1 Kg)**	1,60,64,292.00
Cash Component Payable to AP#	5,99,363.17

The above is just an example to illustrate the calculation of cash component. As can be seen from the above example for subscription of 1 creation unit, 1 kilogram of gold equivalent of **Rs. 1,60,64,292.00/-** would be the portfolio Deposit and **Rs. 5,99,363.17/-** would be the Cash Component.

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*Value of one creation unit includes stamp duty charge on Mutual Fund Units issue.

**Value of 1 Kg .995 Purity Gold Portfolio includes Government Taxes and TDS deducted on Gold buy price excluding GST.

#Cash Component will vary depending upon the actual charges incurred like Custodial Charges and other incidental charges for creating units.

Procedure for creating QGF Units in Creation Unit Size – Cash Subscription

The payment of requisite cash for creation of units in Creation Unit Size at Intra Day NAV based prices shall be made as determined by the AMC only by means of Payment Instruction of Real Time Gross Settlement (RTGS) / National Electronic Fund Transfer (NEFT) / Funds Transfer Letter / Transfer Cheque of a bank where QGF has a collection account. The AMC will arrange to buy the underlying physical gold on behalf of the Eligible Investors / Market Makers on receipt of the subscription application along with the subscription amount. The underlying physical gold shall be purchased within 3 Business Days on the receipt of the subscription amount. The Eligible Investors / Market Makers need to incur all the actual cost of purchase of the underlying physical gold and funding of market movement from the time of application to actual buying of underlying physical gold by the AMC in addition to the cash component (if

any) as determined by the AMC from time to time. Any excess / shortfall in the amount paid on account of the subscription will be refunded / collected to / from the Eligible Investors / Market Makers on allotment of units.

The AMC may at its own discretion reserves the right not to accept application in Creation of Unit Size through Cash Subscription without any reason for the interest of the Scheme.

Disclosure of Portfolio Deposit and Cash Component

The AMC discloses the Portfolio Deposit and Cash Component on daily basis for creating and redeeming units in Creation Unit size for QGF. The same will be disclosed on our website i.e. www.QuantumAMC.com daily in the morning and would be applicable for creating and redeeming units in Creation Unit size for that working day only.

(b) On the Exchange

As the units of the Scheme are listed on NSE, an investor can buy units on continuous basis on the capital market segment of NSE, during trading hours like any other publicly traded stocks at a price which may be close to the NAV of the Scheme. Each unit of QGF issued under the Scheme will be approximately equal to price of 0.01 gram of Gold.

A. Directly with the Fund: Redemption

The Market Maker and The Eligible Investor can redeem units directly with the AMC in Creation Unit Size at Intra- Day NAV.

“Creation Unit” is the number of QGF units, which is exchanged for Portfolio Deposit which would consist of physical Gold of defined purity and quantity and Cash Component. The facility of redeeming units in creation unit size will be available only for the Market Maker and Eligible Investors as defined in this Scheme Information Document.

The creation unit size would change from time to time due to change in NAV. The Fund may from time to time change the size of the creation unit size in order to equate it with marketable lots of the underlying instruments.

The investor has to deposit at least 1 Kilogram of physical gold & in multiples of 1 Kilogram thereof in order to create units of the scheme. The Portfolio Deposit and Cash Component is defined as follows:

(a) Portfolio Deposit:

Portfolio Deposit shall consist of Physical Gold which will be in predefined quantity and purity and will be held by the Custodian / Sub- Custodian as may be specified by the AMC and will be defined and announced by the AMC and will vary from time to time.

(b) Cash Component for Redemption in Creation Unit Size:

Cash Component represents the difference between the net asset value of units in Creation Unit Size and the market value of the physical Gold. This difference will represent accrued interest, income earned by the Scheme, accrued annual charges including management fees and residual cash in the scheme. Any transaction cost charged by the Custodian / DP and other incidental expenses for redeeming units will also form part of cash component. The cash component for redemption will vary from time to time and will be decided and announced by the AMC to the Market Maker. The Cash Component will also include exit load, if applicable. The exit load 36 will be declared by the AMC from time to time.

Procedure for Redeeming (QGF) Units in Creation Unit Size.

The requisite number of QGF Units equaling the Creation Unit Size has to be transferred to the Fund's DP account and the Cash Component to be paid to the AMC / Custodian. On confirmation of the same by the AMC, the custodian will transfer the Portfolio Deposit by handing over the physical Gold of the predefined purity and quantity to the investor and pay the Cash Component, if applicable. The AMC may redeem the QGF units in Creation Unit size prior to receipt of all or portion of the relevant QGF units in certain circumstances where the purchaser, among other things, posts collateral to secure its obligation to deliver such outstanding QGF units. The Portfolio Deposit and Cash Component for the QGF units may change from time to time due to change in NAV. The Fund may from time to time change the size of Creation Unit in order to equate it with marketable lots of underlying physical gold.

Example of Redemption of Units:-

The Cash component will be arrived in the following manner:

(Physical Gold of 1 Kg .995 Purity based on price in Mumbai as on **May 29, 2026**)

Number of Units comprising one Redemption Unit	1,20,000
NAV per Unit	128.7380

Value of one redemption Unit (Including Stamp Duty on Units)*	1,54,49,332.43
Value of Portfolio Deposit (Physical Gold of 1 Kg) **	1,60,64,292.00
Cash Component receivable from AP#	(6,15,732.00)

The above is just an example to illustrate the calculation of cash component. As can be seen from the above example for Redemption of 1,20,000 units, 1 kilogram of Gold equivalent of Rs. 1,54,48,560.00/- would be the portfolio Deposit and Rs. **(6,15,732.00)/-** would be the Cash Component.

(Physical Gold of 1 Kg .995 Purity based on price in Ahmedabad as on **May 29, 2026**)

Number of Units comprising one Redemption Unit	1,20,000
NAV per Unit	128.7380
Value of one redemption Unit (Including Stamp Duty on Units)*	1,54,49,332.43
Value of Portfolio Deposit (Physical Gold of 1 Kg)**	1,60,64,292.00
Cash Component receivable from AP#	(6,15,732.00)

The above is just an example to illustrate the calculation of cash component. As can be seen from the above example for Redemption of 1,20,000 units, 1 kilogram of gold equivalent of Rs. 1,54,48,560.00/- would be the portfolio Deposit and Rs. **(6,15,732.00)/-** would be the Cash Component.

**Value of 1 Kg .995 Purity Gold Portfolio includes Government Taxes.

#Cash Component will vary depending upon the actual charges incurred like Custodial Charges and other incidental charges for redemption of units.

Procedure for Redeeming QGF Units in Creation Unit Size – Cash Redemption

The requisite QGF units in demat mode have to be transferred to the Fund DP's account along with the application for redemption of units in Creation Unit Size at Intra Day NAV based prices. The AMC will arrange to sell physical gold on behalf of the Eligible Investors / Market Makers within 3 Business Days of the receipt of request for redemption. The Eligible Investors / Market Makers need to incur all the actual costs in connection with the sale of physical gold and market movement from the time of application to actual selling of physical gold by the AMC in addition to the cash component (if any) as determined by the

	AMC from time to time. The sale proceeds of the physical gold, after adjusting necessary charges / cost will be remitted to the Eligible Investors / Market Makers. The AMC may at its own discretion reserves the right not to accept application in Creation of Unit Size through Cash Redemption without any reason for the interest of the Scheme. B. On the Exchange: As the units of the Schemes are listed on NSE, an investor can sell units on continuous basis on the capital market segment of NSE during trading hours like any other publicly traded stocks at prices which may be close to the actual NAV of the Scheme.
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.	Presently, AMC does not intend to re-issue the units once redeemed. The number of units held by the unit holder in demat mode or in physical mode will stand reduced by the numbers of units redeemed.
Restrictions, if any, on the right to freely retain or dispose of units being offered.	RIGHT TO RESTRICT REDEMPTION AND/OR SUSPEND REDEMPTION OF THE UNITS - Pursuant to Para No. 5.3. of SEBI Master Circular for Mutual Funds dated March 20, 2026.. The Fund at its sole discretion reserves the right to restrict Redemption (including switch-out) of the Units of the Scheme of the Fund on circumstances leading to a systemic crisis or event that severely constricts market liquidity or the efficient markets such as: a. Liquidity Issue - when market at large becomes illiquid affecting almost all securities rather than any issuer specific security. b. Market failures / Exchange closures - when markets are affected by unexpected events which impact the functioning of exchanges or the regular course of transactions. Such unexpected events could also be related to political, economic, military, monetary or other emergencies. c. Operation Issue - when exceptional circumstances are caused by force majeure, unpredictable operational problems and technical failures (e.g. a black out). The restriction may be imposed on redemption for a period not exceeding 10 working days in any 90 calendar days period and subject to approval of the Board of AMC and Trustee on occurrence of the above event. The Restriction shall be informed to SEBI immediately.

	Redemption requests up to Rs.2 Lakhs shall not be subject to such restriction and where redemption requests are above Rs.2 lakhs, the AMC shall redeem the first Rs.2 lakhs without such restriction and remaining part over and above Rs.2 lakhs shall be subject to such restriction. The AMC / Trustee reserves the right to change / modify the provisions pertaining to the right to restrict Redemption of the Units in the Scheme(s) of the Fund in accordance with SEBI (MF) Regulations.
Cut off timing for subscriptions/ redemptions/ switches This is the time before which your application (complete in all respects) should reach the official points of acceptance.	<u>In case of Purchase / Redemption directly with Mutual Fund (By Market Makers and Eligible Investors):</u> The provisions for Cut-off timings for NAV applicability will not be applicable for direct transaction with the Fund. <u>In case of Redemption directly with the Mutual Fund during Liquidity Window:</u> The Cut-off time for receipt of valid application for Redemptions directly with the Fund during Liquidity Window is 3.00 p.m. Valid applications received by the fund upto the cut-off time will be processed on the basis of the closing NAV of the day of receipt of request and for valid applications received after cut-off time, the closing NAV of the next Business Day shall be applicable. Liquidity Window: Investors can directly approach the AMC for redemption of units of the Scheme for the transaction of upto Rs.25 Crores without any exit load if any in case of the following scenarios: - Traded price (closing price) of the ETF units is at discount of more than 1% to the day end NAV for 7 continuous trading days or - No quotes for the scheme are available on stock exchange(s) for 3 consecutive trading days or - Total bid size on the exchange is less than half of Creation Units Size daily, averaged over a period of 7 consecutive trading days.
Minimum amount for purchase/redemption/switches for direct subscriptions/redemption with the AMC	Directly with Fund: The Market Makers / Eligible Investors can create / redeem in exchange of Portfolio Deposit and Cash Component in Creation Unit size at the Intra-Day NAV based Price. On the Exchange: Approx equal to price of 0.01 gram of Gold quoted on the NSE. On NSE, the units of the scheme can be

	purchased / redeemed in minimum lot of 1 unit and in multiples thereof.
Accounts Statements	On acceptance of the application for subscription, AMC shall allot units and send an allotment confirmation specifying the number of units allotted to the applicant by way of an email and/or SMS to the applicant's registered email address and/or mobile number as soon as possible but not later than 5 working days from the date of receipt of the request from the unitholders.. Investors / unit holders are therefore requested to provide their email id and mobile number in the application form at the time of subscription. As the units of the Schemes are in demat, investors would be provided with a statement of holding by his / her / their Depository Participants as per the rules of Depository. The statement issued by the Depository would be deemed to be adequate compliance with requirement of SEBI regarding dispatch of statement of account.
Dividend/ IDCW	The payment of dividend/IDCW to the unitholders shall be made within seven working days from the record date.
Redemption	The redemption or repurchase proceeds shall be transferred to the unitholders within three working days from the date of receipt of valid redemption or repurchase request. Further, as per Para No. 15.3.3. of SEBI Master Circular for Mutual Funds dated March 20, 2026, in case of exceptional circumstances, additional timelines as prescribed by SEBI/AMFI will be applicable for transfer of redemption or repurchase proceeds to the unitholders. List of exceptional circumstances along with the applicable timeframe for transfer of such proceeds is available on AMFI website. The Trustee may mandatorily redeem units of any unitholder in the event that it is found that the unitholder has submitted information either in the application or otherwise that is false, misleading or incomplete or units are held by the unitholder in breach of the regulation.
Bank Mandate	It is mandatory for every applicant to provide the Bank Account Details including of Bank Account Number in the Application Form as prescribed by SEBI. Any Application Form without these details will be treated as incomplete. Such incomplete application will be rejected. In order to protect investors from fraudulent encashment of cheques, it is advised to mention scheme name and Investor PAN (on the face of the Cheque. All cheques should be drawn in favour of "Name of the Scheme A/c Investor PAN" for example

	"Quantum (Scheme Name) A/c ABCDE1234F (Investor PAN)" and crossed "Account Payee Only". A separate cheque must accompany each application/ Multiple cheques with single application are not permitted. In case of the minor, 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. 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 completion of all KYC formalities. The investors can register up to 5 Bank Accounts in case of individual/ HUF and 10 Bank Accounts in case of non-individual, in a folio to receive the redemption/IDCW proceeds, selecting any one of the registered accounts as the default Bank account. The investors may also choose to receive the redemption/ IDCW proceeds in any of the registered bank account, by submitting the Multiple Bank Accounts Registration Form.
Delay in payment of redemption / repurchase proceeds/dividend/IDCW	The Asset Management Company shall be liable to pay interest to the unitholders at @ 15% per annum as specified vide Para No. 15.4.1 of SEBI Master Circular for Mutual Funds dated March 20, 2026 for the period of such delay. The AMC will not be liable to pay interest, or compensation or any amount otherwise, in case the AMC / Trustee is required to obtain details from the investor / unitholders for verification of identity or such other details relating to subscription of units under any applicable law or as may be requested by a regulatory body or any government authority which may result in delay in processing the application.
Unclaimed Redemption and Income Distribution cum Capital Withdrawal Amount	Pursuant to Para No. 15.5. of SEBI Master Circular for Mutual Funds dated March 20, 2026, the Unclaimed redemption and Income Distribution Cum Withdrawal (IDCW) amounts as applicable, may be deployed by the Mutual Fund in call money market or money market instruments or in a separate plan of Overnight scheme / Liquid scheme / Money Market Mutual Fund scheme floated by Mutual Fund specifically for deployment of unclaimed amounts.. The AMC shall adhere to the following uniform practices regarding treatment of unclaimed redemption and IDCW amounts and any income earned thereon: (a)The AMC shall transfer the unclaimed redemption and IDCW amounts to Unclaimed Dividend and Redemption Scheme (UDRS) after 90 calendar days and not beyond 105 calendar days from the date of issuance of the instruments.

	(b) The AMC shall have separate scheme/plan for Unclaimed IDCW and Unclaimed Redemption amount, pending for less than 3 years and for more than 3 years. (c) On completion of first 3 years' period, the AMC shall transfer such units to UDRS plan (>3 years) within 10 business days of subsequent month. (d) The amount of income accrued on daily basis on unclaimed amounts beyond three years shall be transferred on a monthly basis (i.e. on or before 10th calendar day of subsequent month) to the investor education scheme / folio. Investors / Unitholders, who claim the unclaimed amounts under the aforesaid Plans during a period of three years from the due date shall be paid initial unclaimed amount along with the income earned on its deployment. Investors / Unitholders, who claim these amounts after 3 years, shall be paid initial unclaimed amount along with the income earned on its deployment till the end of third year. After the third year, the income earned on such unclaimed amounts shall be used for the purpose of investor education. The list of names and address of investors in whose folios there are unclaimed amounts shall be available on website www.QuantumAMC.com. The details may be obtained by Unitholders by providing proper credentials (like PAN, date of birth etc.). The information on unclaimed amount and its prevailing value will be separately disclosed in the Statement of Accounts / Consolidated Account Statement.
Disclosure w.r.t investment by minors	Process for Investments made in the name of a Minor through a Guardian pursuant to Para No. 15.13. of SEBI Master Circular for Mutual Funds dated March 20, 2026: - 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. - The AMC will send an intimation to Unit holders advising the minor (on attaining majority) to submit an application form along with prescribed documents to change the status of the account from 'minor' to 'major'. - All transactions / standing instructions / systematic transactions etc. will be suspended i.e. the Folio will be frozen for operation by the guardian from the date of beneficiary child completing 18 years of age, till the status of the minor is changed to major. Upon the minor attaining the status of major, the minor in whose name the investment was made, shall be required to provide all the KYC details,

	updated bank account details including cancelled original cheque leaf of the new bank account. iv. No investments (lumpsum/SIP/ switch in/ STP etc.) in the scheme would be allowed in minor folio once the minor attains majority i.e. 18 years of age. v. 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 completion of all KYC formalities. Please refer the SAI for detailed process and documentation.																
Know Your Customer (KYC) Norms	As per the SEBI Circular No. SEBI/HO/MIRSD/SECFATF/P/CIR/2023/169 dated October 12, 2023, as amended from time to time, the KYC Registration Agencies (KRAs) shall verify the following attributes of records of all investors within 2 days of receipt of KYC records: • PAN • Name • Address • Mobile number • Email id If KRA is unable to verify the above attributes, such investors shall not be allowed to transact further until the attributes are verified. Investors should ensure that they provide their valid contact details [Email id / Mobile Number] to the AMC. <table><tr><th>KYC Status</th><th>Existing Investor</th><th>New Investor</th><th>Remediation</th></tr><tr><td>KYC Validated</td><td>Invest Seamlessly</td><td>Invest Seamlessly</td><td>No Action required</td></tr><tr><td>KYC Registered</td><td>Invest Seamlessly</td><td>Allowed, Fresh set of KYC documents to be submitted</td><td>KYC to be done using OVD (Officially Valid Document).</td></tr><tr><td>KYC On-Hold / KYC Rejected</td><td>KYC to be done using OVD</td><td>KYC to be done using OVD</td><td>Investor should ensure to do the following to change the status to Registered/Validated:</td></tr></table>	KYC Status	Existing Investor	New Investor	Remediation	KYC Validated	Invest Seamlessly	Invest Seamlessly	No Action required	KYC Registered	Invest Seamlessly	Allowed, Fresh set of KYC documents to be submitted	KYC to be done using OVD (Officially Valid Document).	KYC On-Hold / KYC Rejected	KYC to be done using OVD	KYC to be done using OVD	Investor should ensure to do the following to change the status to Registered/Validated:
KYC Status	Existing Investor	New Investor	Remediation														
KYC Validated	Invest Seamlessly	Invest Seamlessly	No Action required														
KYC Registered	Invest Seamlessly	Allowed, Fresh set of KYC documents to be submitted	KYC to be done using OVD (Officially Valid Document).														
KYC On-Hold / KYC Rejected	KYC to be done using OVD	KYC to be done using OVD	Investor should ensure to do the following to change the status to Registered/Validated:														

				1. If KYC on hold due to PAN - AADHAR not seeded – Investor to complete PAN Aadhaar seeding. 2. If KYC on hold due to email / mobile validation failed – validate email id / mobile through KRA validation. 3. Any other reason – Investor need to submit KYC form along with OVD documents.
	Note: 1. NRI's provisions with respect to the portability of KYC Records has been relaxed till October 31, 2026. 2. Transaction Validation by either one of the attributes namely Mobile or Email is considered valid (including NRIs).			
Nomination	Investors subscribing to Mutual Fund units shall mandatorily provide nomination or opt out of nomination through the physical or online mode. The requirements for nomination shall be optional for jointly held folios. Please refer the SAI for detailed guidelines on Nomination.			
Minimum balance to be maintained and consequences of non-maintenance	There is no minimum balance requirement.			

III. Other Details

A. Periodic Disclosures such as Half Yearly Disclosures, Half Yearly Results, Annual Report	(I) Portfolio Disclosures The AMC/Fund will disclose portfolio (along with ISIN) as on the last day of the month for the scheme on its website www.QuantumAMC.com and on the website of AMFI www.amfiindia.com within 10 calendar days from the close of each month in a user-friendly and downloadable spreadsheet format. In case of unitholders whose email addresses are registered, the Fund will send the monthly portfolio via email within 10 calendar days from the close of each month. The AMC shall declare on their website the hosting of the scheme's monthly portfolio on its website and on the website of AMFI and the modes such as SMS, telephone, email or written request (letter) through which a unit holder can submit a request for a physical or electronic copy of the statement of scheme portfolio (II) Half - Yearly Financial Results The Fund shall within one month from the end of each half year, (i.e. March 31 and on September 30), display unaudited half yearly results on the website of AMC (www.QuantumAMC.com) and the website of AMFI (www.amfiindia.com), in a user-friendly, downloadable and machine readable format, within 1 month after the end of each half year. Written communication (including digital modes such as email/SMS etc.) shall be sent to unitholders by the asset management company about the availability of financial results referred above. (III) Annual Report The AMC shall e-mail the scheme annual reports or abridged summary thereof, in machine readable formats, to all such unit holders, whose email addresses are registered with the Mutual Fund, within 4 months from the date of closure of the relevant financial year. The said communication shall also include details of modes such as SMS, telephone, email or written request (letter), etc. through which unit holders can submit a request for a physical copy of the scheme wise annual report or abridged summary thereof. The physical copies of the scheme wise annual report or abridged summary shall be made available to the investors / unit holders at the registered office of the AMC. The scheme wise annual report, in machine readable format, shall be hosted on the website of the AMC www.QuantumAMC.com and on the website of AMFI www.amfiindia.com. The AMC shall send an email/SMS to all unitholders regarding the hosting of scheme wise annual report on their website and on the website of AMFI. A link of the scheme annual report or abridged summary thereof shall be displayed prominently on the website of the Fund and shall also be displayed on the website of Association of Mutual Funds in India.
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	(IV) Product Labelling / Risk O Meter The Risk-o-meter shall have following six levels of risk: i. Low Risk ii. Low to Moderate Risk iii. Moderate Risk iv. Moderately High Risk v. High Risk and vi. Very High Risk The evaluation of risk levels of a scheme shall be done pursuant to Para No. 6.16. of SEBI Master Circular for Mutual Funds dated March 20, 2026. Any change in risk-o-meter of the scheme or its benchmark shall be communicated by way of Notice cum Addendum and by way of an e-mail or SMS to the unitholders of the scheme. The risk-o-meter shall be evaluated on a monthly basis, and the risk-o-meter along with portfolio disclosure shall be disclosed on the AMC website www.QuantumAMC.com as well as AMFI website www.amfiindia.com within 10 calendar days from the close of each month. The AMC shall disclose the risk level of schemes as on March 31 of every year, along with number of times the risk level has changed over the year, on its website and AMFI website. (V) Scheme Summary Document Scheme Summary Document is uploaded on the websites of AMC, AMFI and Stock Exchanges in the prescribed formats. (I) Other Disclosure To enhance investor awareness and information dissemination to investors, SEBI prescribes various additional disclosures to be made by Mutual Funds from time to time on its website/on the website of AMFI, stock exchanges, etc. These disclosures include Scheme Summary Documents, Investor charter (which details the services provided to Investors, Rights of Investors, various activities of Mutual Funds with timelines, DOs and DON'Ts for Investors, Grievance Redressal Mechanism, etc.) Investors may refer to the same.
B. Transparency / NAV Disclosure	The AMC shall calculate the NAV for each business day and disclose the same under a separate head on the website of the AMC www.QuantumAMC.com and on the website of Association of Mutual Funds in India www.amfiindia.com by 11.00 p.m. on every business day. Investors may obtain latest NAV through SMS by a specific request to the AMC.

C. Transaction charges and Stamp duty	Transaction Charges – Not Applicable Stamp Duty – 0.005% Please refer the SAI for more details.		
D. Tracking Error & Tracking Difference	The Tracking Error based on past one year rolling data will be disclosed on a daily basis on the website of AMC (www.QuantumAMC.com) and AMFI (www.amfiindia.com). The Tracking Difference i.e. annualized difference of daily returns between the index and the NAV of ETF, will be disclosed on a monthly basis, for tenures 1 year, 3 year, 5 year, 10 year and since date of allotment on the website of AMC (www.QuantumAMC.com) and AMFI (www.amfiindia.com).		
E. Associate Transactions	Please refer the Statement of Additional Information.		
F. Taxation 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. (Mention the tax rates as per the applicable tax laws)	(a) TAX ON CAPITAL GAINS *		
	INVESTOR (For Investment done on or after 1st April, 2023 and Redemption / Switch done on or after 1st April, 2025)	LONG TERM (Holding period more than 12 months)	SHORT TERM (Holding period less than 12 months)
	1. Resident Individuals, HUF, Domestic Companies	@12.5% Without Indexation	Applicable Slab Rates - Maximum 30%.
	2. FIIs	@12.5% Without Indexation	Applicable Slab Rates - Maximum 30%.
	3. Non-Resident Indians	@12.5% Without Indexation (TDS deducted @12.5%)	Applicable Slab Rates - Maximum 30%. (TDS deducted @30%)
*The mentioned Tax Rates shall be increased by applicable surcharge if any and Health and Education Cess @4%. This shall apply to all the categories of taxpayers. TDS on Capital Gains on redemption/Switch out as applicable. For further details on Taxation, please refer the clause of Taxation of SAI.			
G. Right of Unitholders	Please refer the Statement of Additional Information for details.		

H. List of Official Point of Acceptance	Please refer the website link: https://www.quantumamc.com/contact-us
I. Penalties, Pending Litigation or proceedings, Finding of Inspections or Investigations for which actions may have been taken or is in the process of being taken by any Regulatory Authority	Please refer the website link: https://www.quantumamc.com/FileCDN/Pdf/Penalties-and-pending-litigations.pdf

Notwithstanding anything contained in this Scheme Information Document, the provisions of the SEBI (Mutual Funds) Regulations, 2026 and the guidelines there under shall be applicable.

For and on behalf of Board of Directors of
Quantum Asset Management Company Private Limited

Sd/-
Seemant Shukla
Chief Executive Officer
Place: Mumbai
Date: June 30, 2026

LIST OF NOTICE CUM ADDENDUMS

Sr. No.	Date	Particulars
4.	August 25, 2026	<u>Notice cum Addendum for Changes pursuant to Categorization and Rationalization of Mutual fund Schemes</u>