
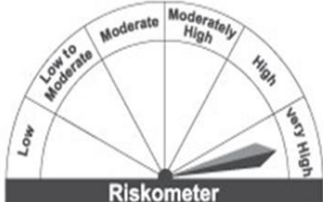




**SCHEME INFORMATION DOCUMENT
SECTION I**

MOTILAL OSWAL NASDAQ 100 ETF
(An open ended scheme replicating/tracking NASDAQ-100 Total Return Index)
(Scheme code: -MOTO/O/O/EET/11/03/0003)
(Scrip Code: MOFN100 & 533385)

This product is suitable for investors who are seeking*	<u>Scheme Risk-o-meter</u>	<u>Benchmark Risk-o-meter</u> <u>NASDAQ-100 Total Return Index</u>
<ul style="list-style-type: none"> Return that corresponds generally to the performance of the NASDAQ-100 Index, subject to tracking error Investment in securities constituting of NASDAQ-100 Index. 	 <p align="center">Riskometer Investors understand that their principal will be at Very High risk</p>	 <p align="center">Riskometer Benchmark riskometer is at Very High risk</p>

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

Continuous Offer of Units at NAV based prices

Name of Mutual Fund	Motilal Oswal Mutual Fund (MOMF)
Name Asset Management Company (AMC)	Motilal Oswal Asset Management Company Limited (MOAMC)
Name Trustee Company	Motilal Oswal Trustee Company Limited (MOTC)
Address	<u>Registered Office:</u> 10th Floor, Motilal Oswal Tower, Rahimtullah Sayani Road, Opp. Parel ST Depot, Prabhadevi, Mumbai-400025
Website	https://www.motilaloswalmf.com/

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

Information Document.

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

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

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

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

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

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PART I HIGHLIGHTS/SUMMARY OF THE SCHEME

I.	Title	Description
II.	Name of the scheme	Motilal Oswal Nasdaq 100 ETF (“The Scheme”)
III.	Category of the Scheme	Exchange Traded Fund
IV.	Scheme type	An open ended scheme replicating/tracking NASDAQ-100 Total Return Index
V.	Scheme code	MOTO/O/O/EET/11/03/0003
VI.	Investment objective	<p>The Scheme seeks investment return that corresponds to the performance of the NASDAQ-100 Total Return Index, subject to tracking error.</p> <p>However, there can be no assurance or guarantee that the investment objective of the Scheme would be achieved.</p>
VII.	Liquidity/listing details	<p>On the Exchange The units of the Scheme can be bought/sold on all trading days on the National Stock Exchange of India Ltd (NSE) and BSE Ltd. (BSE) where the Scheme is listed. The price of the Units in the secondary market on the Stock Exchange will depend on demand and supply at that point of time. The AMC will appoint Authorized Participant(s) to provide liquidity in secondary market on an ongoing basis.</p> <p>Directly with the Mutual Fund For Eligible investors*:</p> <p>Direct transaction with AMC pertaining to subscription / redemption by any investor other than Authorized Participants / Market Makers shall be in multiple of unit creation size and the execution value of such transaction should be more than Rs. 25 Crore.</p> <p>For Market makers:</p> <p>The number of units of the Scheme that Market Makers/authorized participant can subscribe is 2,50,000 units and in multiples thereafter.</p> <p>Dematerialization:</p> <p>The Units of the Scheme are available only in dematerialized (electronic) form. Investors intending to invest in Units of the Scheme will be required to have a beneficiary account with a Depository</p>

		<p>Participant (DP) of the NSDL/CDSL and will be required to mention in the application form DP's Name, DP ID No. and Beneficiary Account No. with the DP at the time of purchasing Units during NFO and in ongoing offer directly from the fund in Creation Unit Size. In case the demat details are not mentioned in the application or the mentioned details are incorrect / incomplete/illegible/ambiguous, such applications will be rejected.</p> <p>The Units of the Scheme will be issued, traded and settled compulsorily in dematerialized (electronic) form.</p> <p>*the provisions relating to Eligible investors will not be applicable for the below mentioned investors till February 28, 2025–</p> <p>a. Schemes managed by Employee Provident Fund Organisation, India b. Recognized Provident Funds, approved gratuity funds and approved superannuation funds under Income tax act, 1961.</p>
VIII.	Benchmark (Total Return Index)	<p>The performance of the Scheme will be benchmarked to NASDAQ-100 Total Return Index. As the Scheme is an Exchange Traded Fund (ETF) Scheme and would primarily invest in securities which are constituents of NASDAQ-100 Total Return Index, the said index is an appropriate benchmark for the Scheme.</p> <p>Total Return variant of the index (TRI) will be used for performance comparison.</p>
IX.	NAV disclosure	<p>The NAV will be calculated on all business days and shall be disclosed in the manner specified by SEBI. The AMC shall update the NAVs on its website www.motilaloswalmf.com and also on AMFI website www.amfiindia.com before 10.00 a.m. on the next business day. If the NAVs are not available before 10.00 a.m. on the next business day, the reason for delay in uploading NAV would be explained to AMFI in writing. If the NAVs are not available before commencement of Business Hours on the following day due to any reason, the Mutual Fund shall issue a press release giving reasons and explaining when the Mutual Fund would be able to publish the NAVs. The reason for delay in uploading NAV would be explained to AMFI in writing. Further, AMC will extend facility of sending latest available NAVs to unitholders through SMS, upon receiving a specific request in this regard.</p> <p>Further Details in Section II.</p>
X.	Applicable timelines	<p>On the Exchange: As the Scheme is listed on the exchange, the investor can sell units on an ongoing basis on the NSE at the traded prices. The units are redeemed in round lots of 1 unit.</p>

		<p>Directly with the Mutual Fund:</p> <p>For Market makers: All direct redemption transaction by MMs / APs and eligible investors shall be at intra-day NAV based on the actual execution price of the underlying portfolio. The number of units of the Scheme that authorized participant can redeem is 2,50,000 units and in multiples thereafter.</p> <p>For Other eligible investors*: Direct transaction with AMC pertaining to subscription / redemption by any investor other than Authorized Participants / Market Makers shall be in multiple of unit creation size and the execution value of such transaction should be more than Rs. 25 Crs. All direct transaction by Market Makers and eligible investors shall be at intra-day NAV based on the actual execution price of the underlying portfolio. The following provision of relevant circulars shall not be applicable:</p> <p>The requirement of “cut-off” timing for NAV applicability as prescribed by SEBI from time to time shall not be applicable for direct transaction with AMCs in ETFs by Market Makers and other eligible investors.</p> <p>In case of the above scenarios, applications received from investors for redemption upto 3.00 p.m. on any trading day, shall be processed by the AMC at the closing NAV of the day.</p> <p>Any person transacting with the fund will have to reimburse transaction charges -brokerage, STT, demat charges etc, if any.</p> <p>*the provisions relating to Eligible investors will not be applicable for the below mentioned investors till February 28, 2025– a. Schemes managed by Employee Provident Fund Organisation, India b. Recognized Provident Funds, approved gratuity funds and approved superannuation funds under Income tax act, 1961.</p>
XI.	Plans and Options Plans/Options and sub options under the Scheme	The Scheme does not offer any Plans/Options for investment.
XII.	Load Structure	Exit Load: Nil For details on load structure, please refer to Section on Load Structure in this Document.

XIII.	Minimum Application Amount/switch in	<p>On Exchange: Investors can buy/sell units of the Scheme in round lot of 1 unit and in multiples thereof.</p> <p>Directly with the Mutual Fund</p> <p>For Eligible investors*: Direct transaction with AMC pertaining to subscription / redemption by any investor other than Authorized Participants / Market Makers shall be in multiple of unit creation size and the execution value of such transaction should be more than Rs. 25 Crs.</p> <p>For Market makers: The number of units of the Scheme that Market Makers/authorized participant can subscribe is 2,50,000 units and in multiples thereafter.</p> <p>*the provisions relating to Eligible investors will not be applicable for the below mentioned investors till February 28, 2025 – a. Schemes managed by Employee Provident Fund Organisation, India b. Recognized Provident Funds, approved gratuity funds and approved superannuation funds under Income tax act, 1961.</p>
XIV.	Minimum Additional Purchase Amount	Not Applicable
XV.	Minimum Redemption/switch out amount	Not Applicable
XVI.	New Fund Offer Period This is the period during which a new scheme sells its units to the investors.	Not Applicable
XVII.	New Fund Offer Price: This is the price per unit that the investors have to pay to invest during the NFO.	Not Applicable
XVIII.	Segregated portfolio/ side pocketing disclosure	<p>SEBI vide clause 4.4.4 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, has advised that portfolios by mutual fund schemes investing in debt and money market instruments should have provision in the concerned SID for creating portfolio segregation with a view to,</p> <ol style="list-style-type: none"> 1) Reducing Sharp fall in NAV of Schemes. 2) Reducing Redemption pressure & liquidity risk.

		<p>3) Safeguarding good quality papers & creating confidence in market, and</p> <p>4) Mitigating reputational risk.</p> <p>5) Accordingly, this policy is being laid down to comply with the SEBI instructions.</p> <p>Segregated Portfolio: The portfolio comprising of debt and money market instruments, which might be affected by a credit event and shall also include the unrated debt or money market instruments affected by actual default.</p> <p>Main Portfolio: Scheme portfolio excluding segregated portfolio Total Portfolio: Scheme portfolio including the securities affected by credit events</p> <p>The AMC / Trustee shall decide on creation of segregated portfolio of the Scheme in case of a credit event/actual default at issuer level. Accordingly, Investor holding units of segregated portfolio may not be able to liquidate their holding till the time recovery of money from the issuer. The Security comprised of segregated portfolio may not realise any value. Further, listing of units of segregated portfolio in recognised stock exchange does not necessarily guarantee their liquidity. There may not be active trading of units in the stock market. Further trading price of units on the stock market may be significantly lower than the prevailing NAV.</p> <p>For further details, kindly refer SAI.</p>
XIX.	Swing pricing disclosure	Not Applicable
XX.	Stock lending/short selling	<p>Subject to the SEBI (MF) Regulations and in accordance with Securities Lending Scheme, 1997, SEBI vide clause 12.11 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, as may be amended from time to time, the Scheme intends to engage in Stock Lending.</p> <p>The maximum exposure of each Scheme to a single intermediary in the stock lending programme at any point of time would be limited to 50% of the market value of its equity portfolio or upto such limits as may be specified by SEBI. Each Scheme will not lend more than 75% of its corpus. For details kindly refer SAI.</p>
XXI.	How to Apply and other details	This section must be read in conjunction with Statement of Additional Information Fund (herewith referred as “SAI”). Investors should mandatorily use the Application Forms, Transactions Request included in the KIM and other standard forms available at the Investor Service

		<p>Centers/ www.motilaloswalmf.com, for any financial/non-financial transactions. Any transactions received in any non-standard forms are liable to be rejected.</p> <p>Please refer to the SAI and Application form for the instructions</p> <p>Please refer Details in Section II.</p>
XXII.	Investor services	<p><u>For General Service request and Complaint Resolution</u></p> <p>Mr. Juzer Dalal Motilal Oswal Asset Management Company Limited 10th Floor, Rahimtullah Sayani Road, Opp. Parel ST Depot, Prabhadevi, Mumbai – 400025 Tel No.: +91 8108622222 and +91 22 40548002 Fax No.: 02230896884 Email.: amc@motilaloswal.com</p> <p>Investors are advised to contact any of the Designated Collection Center / Investor Service Center or the AMC by calling the toll free no. of the AMC at +91 8108622222, +91 22 40548002.</p> <p>Investors can also visit our website www.motilaloswalmf.com for complete details.</p> <p>Investor may also approach the Compliance Officer / CEO of the AMC. The details including, inter-alia, name & address of Compliance Officer & CEO, their e-mail addresses and telephone numbers are displayed at each offices of the AMC.</p> <p>For any grievances with respect to transactions through stock exchange mechanism, Unit Holders must approach either their stock broker or the investor grievance cell of the respective stock exchange or their distributor.</p>
XXIII.	Special product/facility available during the NFO and on ongoing basis	The Scheme does not offer any special products.
XXIV.	Weblink	<p>Link for factsheet: https://www.motilaloswalmf.com/download/factsheets</p> <p>Link for TER: https://www.motilaloswalmf.com/total-expense-ratio</p>

DUE DILIGENCE BY THE ASSET MANAGEMENT COMPANY

It is confirmed that:

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

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

SD/-

Ms. Aparna Karmase

Head- Compliance, Legal and Secretarial

Date: November 29, 2024

Place: Mumbai

PART II. INFORMATION ABOUT THE SCHEME

A. HOW WILL THE SCHEME ALLOCATE ITS ASSETS

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

Instruments	Indicative Allocations (% of total assets)	
	Minimum	Maximum
Securities constituting NASDAQ-100 Total Return Index	95%	100%
Overseas Debt and Money market instruments and cash at call, mutual fund schemes or exchange traded funds based on NASDAQ-100 Total Return Index	0%	5%

The Scheme may take an exposure to derivatives of the Underlying Index or constituents of the Underlying Index for short duration when the securities of the Underlying Index are unavailable, insufficient or for rebalancing at the time of change in Underlying Index or in case of corporate actions. The total exposure to derivatives would be restricted to 10% of the net assets of the Scheme. The aggregate asset allocation including exposure to derivatives will not exceed 100% of net assets of the Scheme. The margin paid for derivative instruments will form part of Debt and Money market Instruments. All overseas investments mentioned above would comply with the provisions of clause 12.19 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024.

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

Change in Asset Allocation

Subject to the Regulations, the asset allocation pattern indicated above for the Scheme may change from time to time, keeping in view market conditions, market opportunities, applicable regulations and political and economic factors. In the event that the asset allocation of the Scheme should deviate from the ranges as noted in the asset allocation table above, then the portfolio of the Scheme will be rebalanced by the Fund Manager to the position indicated in the asset allocation table above. Such changes in the asset allocation will be for short term and defensive considerations. In case of deviation, if any, from the asset allocation pattern, the AMC shall rebalance the portfolio within a period of 7 calendar days. Where the portfolio is not rebalanced within 7 calendar days, justification for the same shall be placed before the Investment Committee and reasons for the same shall be recorded in writing. The Investment Committee shall then decide on the course of action.

Indicative Table (Actual instrument/percentages may vary subject to applicable SEBI circulars)

Sl. no	Type of Instrument	Percentage of exposure	Circular references*
1.	Securities Lending/ Stock Lending	The Scheme intends to engage in Stock Lending, the Scheme shall adhere to the following limits should it engage in Stock Lending. <ul style="list-style-type: none"> • Not more than 20% of the net assets of the Scheme can be deployed in Stock Lending. • Not more than 5% of the net assets of the Scheme can be deployed in Stock Lending to any single approved intermediary. 	Subject to the SEBI (MF) Regulations and in accordance with Securities Lending Scheme, 1997, SEBI vide clause 12.11 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, as may be amended from time to time,
2.	Equity Derivatives for non-hedging purposes	The Scheme may take an exposure to derivatives of the Underlying Index or constituents of the Underlying Index for short duration when the securities of the Underlying Index are unavailable, insufficient or for rebalancing at the time of change in Underlying Index or in case of corporate actions. The total exposure to derivatives would be restricted to 10% of the net assets of the Scheme. The aggregate asset allocation including exposure to derivatives will not exceed 100% of net assets of the Scheme. The margin paid for derivative instruments will form part of Debt and Money market Instruments.	In accordance with clause 12.25 of SEBI Master Circular No. SEBI/ HO/ IMD/ IMD-PoD-1/ P/ CIR/ 2024/ 90 June 27, 2024.
3.	Short selling	The Scheme shall not engage in short selling.	-
4.	Securitized Debt	The scheme will not make any investment in Securitised Debt.	-
5.	Unrated debt instrument and Credit Default Swaps (CDS)	The Scheme shall not invest in unrated debt instrument and Credit Default Swaps (CDS)	-
6.	Overseas Securities	The scheme will invest in securities constituting NASDAQ-100 Total Return Index and Overseas Debt and Money market instruments and cash at call, mutual fund schemes or exchange traded	All overseas investments mentioned would comply with the provisions of clause 12.19 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-

		funds based on NASDAQ-100 Total Return Index.	1/P/CIR/2024/90 dated June 27, 2024
7.	ReITS and InVITS	The Scheme shall not invest in REITS/ InVITS	-
8.	Corporate debt and corporate reverse repo	The Scheme shall not invest in repo in corporate debt and corporate reverse repo.	
9.	AT1 and AT2 Bonds	The Scheme shall not invest in AT1 and AT2 bonds	-
10.	Unlisted security of an associate or group company of the sponsor or any security issued by way of private placement by an associate or group company of the sponsor	The scheme will not invest in Unlisted security of an associate or group company of the sponsor or any security issued by way of private placement by an associate or group company of the sponsor	-
11.	The listed securities of group companies of the sponsor which is in excess of 25 per cent of the net assets	The scheme will not invest in listed securities of group companies of the sponsor which is in excess of 25 per cent of the net assets.	-
12.	The scheme will not invest in securities covered clause 12.2 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024.		

Rebalancing due to Active Breaches:

Subject to the Regulations, the asset allocation pattern indicated above for the Scheme may change from time to time, keeping in view market conditions, market opportunities, applicable regulations and political and economic factors. In the event that the asset allocation of the Scheme should deviate from the ranges as noted in the asset allocation table above, then the portfolio of the Scheme will be rebalanced by the Fund Manager to the position indicated in the asset allocation table above. Such changes in the asset allocation will be for short term and defensive considerations. In case of deviation, if any, from the asset allocation pattern, the AMC shall rebalance the portfolio within a period of 7 calendar days. Where the portfolio is not rebalanced within 7 calendar days, justification for the same shall be placed before the Investment Committee and reasons for the same shall be recorded in writing. The Investment Committee shall then decide on the course of action.

Portfolio Rebalancing due to Passive Breach

In case of change in constituents of the index due to periodic review, the portfolio of ETF shall be rebalanced within 7 calendar days. Any transactions undertaken in the scheme portfolio of ETF in order to meet the

redemption and subscription obligations shall be done while ensuring that post such transactions replication of the portfolio with the index is maintained at all points of time.

B. WHERE WILL THE SCHEME INVEST

The Scheme will invest in the securities which are constituents of NASDAQ-100 Total Return Index. The securities are traded on The NASDAQ Stock Market. As per clause 12.19 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, the limits for overseas investment is subject to a maximum of USD 1 billion per mutual fund. As and when this limit is revised or modified, the Fund shall adopt such new limits. The investment restrictions and the limits as per SEBI (Mutual Funds) Regulations, 1996 are mentioned under the section 'Investment Restrictions'. The investment in NASDAQ-100 constituents would be in USD equivalent to the amount received in INR by the Scheme.

Investment in Debt and Money market instruments The Scheme may also invest in overseas debt and money market instruments. As per clause 12.19 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, the limits for overseas investment is subject to a maximum of USD 1 billion per mutual fund. As and when this limit is revised or modified, the Fund shall adopt such new limits. The investment restrictions and the limits are specified in the Schedule VII of SEBI (Mutual Funds) Regulations, 1996 which are mentioned in the section 'Investment Restrictions'.

Investment in units of overseas mutual fund schemes The Scheme may invest in units of mutual fund schemes including Exchange Traded Funds which are based on NASDAQ-100 Index and shall comply with the provisions of clause 12.19 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024 and as per the above clause the limits for overseas investment is subject to a maximum of USD 600 million per mutual fund and the limits for investments in overseas Exchange Traded Funds that invest in securities is subject to a maximum of USD 200 million per mutual fund, within the overall industry limit of US \$ 1 billion. As and when this limit is revised or modified, the Fund shall adopt such new limits.

For detailed derivatives strategies, please refer SAI.

For detailed information kindly refer Section II.

C. WHAT ARE THE INVESTMENT STRATEGIES

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

Risk Control

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

Securities Lending

Securities Lending is lending of securities through an approved intermediary to a borrower under an agreement for a specified period with the condition that the borrower will return equivalent securities of the same type or class at the end of the specified period along with the corporate benefits accruing on the securities borrowed. The Scheme may lend securities from its portfolio in accordance with the Regulations and the applicable SEBI guidelines. Securities' lending shall enable the Scheme to earn income that may partially offset its expenses and thereby reduce the effect these expenses have on the Scheme's ability to provide investment returns that correspond generally to the performance of its Index. The Scheme will pay reasonable administrative and custodial fees in connection with the lending of securities. The Scheme will be exposed to the risk of loss should a borrower default on its obligation to return the borrowed securities. The Scheme share of income from the lending collateral will be included in the Scheme's gross income. The Fund will comply with the conditions for securities lending specified by SEBI Regulations and circulars issued from time to time. The maximum exposure of each Scheme to a single intermediary in the stock lending programme at any point of time would be limited to 50% of the market value of its equity portfolio or upto such limits as may be specified by SEBI. Each Scheme will not lend more than 75% of its corpus. There can be no assurance or guarantee that the Scheme will achieve any particular level of tracking error relative to performance of the Underlying Index

Portfolio Turnover

Portfolio Turnover is defined as the lower of sales or purchase divided by the average corpus during a specified period of time. Generally, Portfolio Turnover would depend upon the rebalancing of the portfolio due to change in composition of the Index or due to corporate actions of the securities constituting the Index.

Tracking Error

Tracking error is defined as the annualized standard deviation of the difference between the daily returns of the Underlying Index and the NAV of the Scheme based on past one year rolling data shall not exceed 2%. Theoretically, the corpus of the Scheme has to be fully invested in the securities comprising the Underlying Index in the same proportion of weightage as the securities have in the Underlying Index. However, it is not possible to invest as per the objective due to reason that the Scheme has to incur expenses, corporate actions pertaining to the Basket including changes to the constituents, regulatory policies, ability of the Fund Manager to closely replicate the Underlying Index, etc. The Scheme's returns may therefore deviate from those of its Underlying Basket. Tracking Error may arise due to the following reasons: -

1. Fees and expenses of the Scheme.
2. Cash balance held by the Scheme due to dividend accumulated but not received, subscriptions, redemption, etc.
3. Corporate actions
4. The Scheme has to invest in the securities in whole numbers and has to round off the quantity of securities shares.
5. Changes in the constituents of the underlying Basket. Whenever there are any changes, the Scheme has to reallocate its investment as per the revised Basket but market conditions may not offer an opportunity to rebalance its portfolio to match the Basket and such delay may affect the NAV of the Scheme.
6. Lack of Liquidity

The AMC would monitor the tracking error of the Scheme on an ongoing basis and would seek to minimize tracking error to the maximum extent possible. Under normal market circumstances, such tracking error shall not exceed by 2%.

In case of unavoidable circumstances in the nature of force majeure, which are beyond the control of the AMC, the tracking error may exceed 2% and the same will be intimated to the Trustees with corrective actions taken by the AMC, if any.

Tracking Difference:

Tracking difference i.e. the annualized difference of daily returns between the index or goods and the NAV of the ETF will be disclosed on the website of the AMC and AMFI, on a monthly basis, for tenures 1 year, 3 years, 5 years, 10 years and since the date of allotment of units.

D. HOW WILL THE SCHEME BENCHMARK ITS PERFORMANCE?

The performance of the Scheme will be benchmarked to NASDAQ-100 Total Return Index. As the Scheme is an Exchange Traded Fund (ETF) Scheme and would primarily invest in securities which are constituents of NASDAQ-100 the said index is an appropriate benchmark for the Scheme.

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

E. WHO MANAGES THE SCHEME?

Name and Designation of the fund manager	Age and Qualification	Other schemes managed by the fund manager	Experience
Mr. Sunil Sawant	Age: 37 Years Qualification: Master of	Fund Manager: 1. Motilal Oswal Focused Fund,	Mr. Sunil has been associated with the Company since 2018 for Alternates Business as Dealer. Prior to joining to

<p>Fund Manager – Foreign securities</p> <p>Managing scheme since July 1, 2024.</p>	<p>Commerce (M. Com).</p>	<ol style="list-style-type: none"> 2. Motilal Oswal Balanced Advantage Fund, 3. Motilal Oswal Midcap Fund, 4. Motilal Oswal Multi Asset Fund, 5. Motilal Oswal Large and Midcap Fund, 6. Motilal Oswal S&P 500 Index Fund 7. Motilal Oswal Flexi Cap Fund 8. Motilal Oswal Nasdaq 100 ETF 9. Motilal Oswal Small Cap Fund 10. Motilal Oswal Nasdaq Q 50 ETF, 11. Motilal Oswal Large Cap Fund 12. Motilal Oswal Developed Market Ex Us ETF'S Fund of Funds 13. Motilal Oswal Multi Cap Fund, 14. Motilal Oswal Manufacturing Fund, 15. Motilal Business Cycle Fund 	<p>Motilal Oswal Asset Management Company he has worked with Sharekhan, Aditya Birla and Angel Broking as Equity Dealer and Advisor. He has been associated in capital market industry since 2009.</p>
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F. HOW IS THE SCHEME DIFFERENT FROM EXISTING SCHEMES OF THE MUTUAL FUND?

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

Sr. No.	Name of Scheme
1.	Motilal Oswal Nifty 50 Index Fund
2.	Motilal Oswal Nifty 500 Index Fund
3.	Motilal Oswal Nifty Bank Index Fund
4.	Motilal Oswal Nifty Midcap 150 Index Fund
5.	Motilal Oswal Nifty Next 50 Index Fund
6.	Motilal Oswal Nifty Smallcap 250 Index Fund
7.	Motilal Oswal S&P 500 Index Fund
8.	Motilal Oswal Nifty 200 Momentum 30 Index Fund
9.	Motilal Oswal BSE Low Volatility Index Fund
10.	Motilal Oswal BSE Financials ex Bank 30 Index Fund
11.	Motilal Oswal BSE Enhanced Value Index Fund
12.	Motilal Oswal BSE Quality Index Fund
13.	Motilal Oswal S&P 500 Index Fund
14.	Motilal Oswal Nifty Microcap 250 Index Fund
15.	Motilal Oswal Nifty India Defence Index Fund

Sr. No.	Name of Scheme
16.	Motilal Oswal Nifty 500 Momentum 50 Index Fund
17.	Motilal Oswal Nifty 50 ETF
18.	Motilal Oswal Nifty Midcap 100 ETF
19.	Motilal Oswal Nasdaq 100 ETF
20.	Motilal Oswal Nasdaq Q50 ETF
21.	Motilal Oswal Nifty 200 Momentum 30 ETF
22.	Motilal Oswal BSE Low Volatility ETF
23.	Motilal Oswal BSE Healthcare ETF
24.	Motilal Oswal BSE Enhanced Value ETF
25.	Motilal Oswal BSE Quality ETF
26.	Motilal Oswal Nifty 5 YR Benchmark G Sec ETF
27.	Motilal Oswal Nifty 500 ETF
28.	Motilal Oswal Nifty Realty ETF
29.	Motilal Oswal Nifty Smallcap 250 ETF
30.	Motilal Oswal Nifty India Defence ETF
31.	Motilal Oswal Nifty 500 Momentum 50 ETF
32.	Motilal Oswal Gold and Silver ETFs Fund of Funds
33.	Motilal Oswal Nasdaq 100 Fund of Fund
34.	Motilal Oswal Developed Market Ex US ETFs Fund of Funds
35.	Motilal Oswal Asset Allocation Passive Fund of Fund Aggressive
36.	Motilal Oswal Asset Allocation Passive Fund of Fund Conservative
37.	Motilal Oswal Nifty MidSmall IT and Telecom Index Fund (Scheme Re-opened on November 25, 2024)
38.	Motilal Oswal Nifty MidSmall Financial Services Index Fund (Scheme Re-opened on November 25, 2024)
39.	Motilal Oswal Nifty MidSmall India Consumption Index Fund (Scheme Re-opened on November 25, 2024)
40.	Motilal Oswal Nifty MidSmall Healthcare Index Fund (Scheme Re-opened on November 25, 2024)

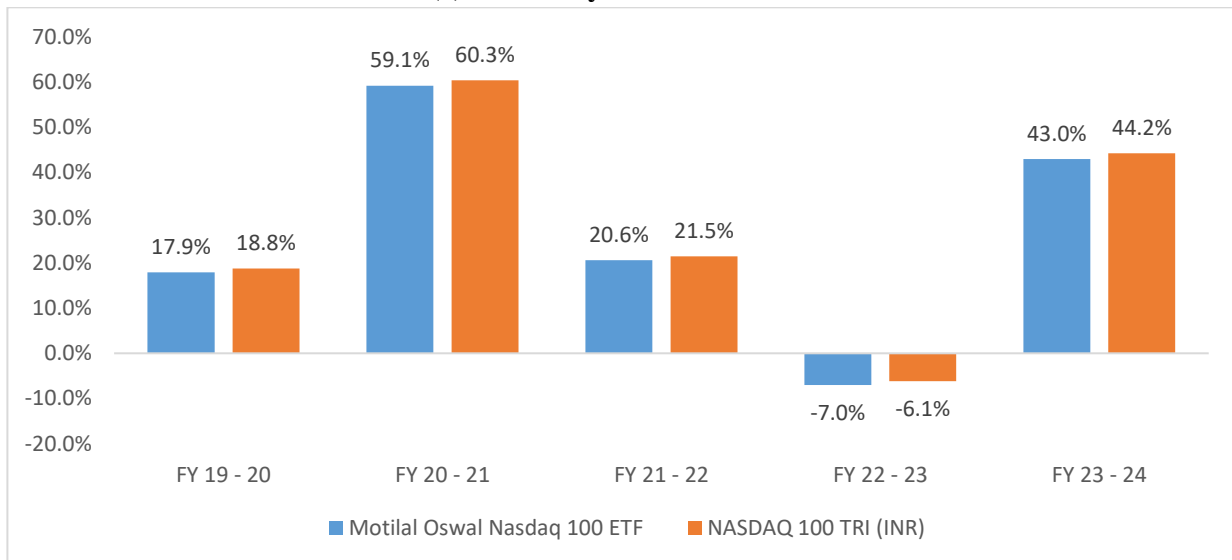
Investors are requested to refer the following link for the differentiation between existing schemes of MOMF: <https://www.motilaloswalmf.com/download/sid-related-documents>.

G. HOW HAS THE SCHEME PERFORMED

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

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

Absolute Returns for the last five (5) financial years



Note: *Returns for more than one year are compounded annualized and date of inception is deemed to be date of allotment. Date of Allotment is March 29, 2011. Performance is for Growth option. Past performance may or may not be sustained in future.

H. ADDITIONAL SCHEME RELATED DISCLOSURES

1. TOP 10 HOLDINGS OF THE SCHEME:

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

2. DISCLOSURE OF NAME AND EXPOSURE TO TOP 7 ISSUERS, STOCKS, GROUPS AND SECTORS AS A PERCENTAGE OF NAV OF THE SCHEME IN CASE OF DEBT AND EQUITY ETFs/INDEX FUNDS THROUGH A FUNCTIONAL WEBSITE LINK THAT CONTAINS DETAILED DESCRIPTION

Please find below link to access above mentioned details of the scheme <https://www.motilaloswalmf.com/download/factsheets>

3. PORTFOLIO TURNOVER RATE:

The Portfolio Turnover Ratio of the Scheme, Motilal Oswal Nasdaq 100 ETF as on September 30, 2024 is **0.14**.

4. FUNCTIONAL WEBSITE LINK FOR PORTFOLIO DISCLOSURE:

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

5. AGGREGATE INVESTMENT IN THE SCHEME BY CONCERNED FUND MANAGER:

Aggregate investment in the Scheme as on September 30, 2024 is as follows:

Sr. No.	Category of Persons	Net Value		Market Value (in Rs.)
		Units	NAV per unit	
1	Concerned scheme's Fund Manager(s) Mr. Sunil Sawant	-	-	-

6. INVESTMENTS OF AMC IN THE SCHEME –

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

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

For the details pertaining to the said investment visit <https://www.motilaloswalmf.com/download/regulatory-updates>

PART III- OTHER DETAILS

A. COMPUTATION OF NAV

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

The Net Asset Value (NAV) of the units under the Scheme shall be calculated as follows:

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

No. of Units outstanding under Scheme on the Valuation Day

The NAV will be calculated up to four decimals.

The NAV shall be calculated and announced on each working day.

Due to difference in time zones of different markets, in case the closing prices of securities are not available within a given time frame to enable the AMC to upload the NAV for a Valuation Day, the AMC may use the last available traded price for the purpose of valuation. The use of the closing price / last available traded price for the purpose of valuation will also be based on the practice followed in a particular market. In case any particular security is not traded on the Valuation Day, the same shall be valued on a fair value basis by the valuation committee of the AMC.

Hence, for the purposes of valuation and calculating NAV of the Scheme for a particular day, the last available prices of securities on principal stock exchange shall be considered (which would be the previous day's closing prices). This will enable the disclosure of the NAV of the Scheme before the deadline as provided by SEBI guidelines.

ILLUSTRATION OF NAV:

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

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

The example for consideration of prices of securities for calculating NAV of the Scheme is as follows: For calculation and disclosure of NAV as on February 28, 2011, prices of securities at the close of trading on NASDAQ Stock Market on February 27, 2011 have been considered.

On the Valuation Day, all assets and liabilities denominated in foreign currency will be valued in Indian Rupees exchange rate made available by Reuters Rate (11:30:00 GMT) failing which exchange rates made available by Bloomberg / RBI or any other standard reference rate at the close of banking hours in India. The Trustees reserve the right to change the source for determining the exchange rate.

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

B. NEW FUND OFFER (NFO) EXPENSES

These expenses are incurred for the purpose of various activities related to the NFO like sales and distribution fees, marketing and advertising, registrar expenses, printing and stationary, bank charges etc. The NFO expenses were borne by the AMC.

C. ANNUAL SCHEME RECURRING EXPENSES

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

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

Particulars	% p.a. of daily Net Assets
Investment Management and Advisory Fees	Upto 1.00%
Trustee fee	
Audit fees	
Custodian fees	
Registrar & Transfer Agent Fees	
Marketing & Selling expense including agents' commission	
Cost related to investor communications	
Cost of fund transfer from location to location	
Cost toward investor and Education fund	
Brokerage and transaction cost pertaining to distribution of unit	
Cost of providing account statements and IDCW/ redemption cheques and warrants	
Costs of statutory Advertisements	

Cost towards investor education & awareness (at least 1bps)**	
Incentives paid to Market Makers, if any^	
Brokerage & transaction cost over and above 12 bps and 5 bps for cash and derivative market trades respectively	
Goods and Service Tax (GST) on expenses other than investment management and advisory fees	
GST on brokerage and transaction cost	
Other Expenses*	
Maximum total expense ratio (TER) permissible under Regulation 52 (6) (c)	Upto 1.00%
Additional expenses for gross new inflows from specified cities under Regulation 52 (6A)(b)	-

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

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

All scheme related expenses including commission paid to distributors, by whatever name it may be called and in whatever manner it may be paid, shall necessarily be paid from the scheme only within the regulatory limits and not from the books of the Asset Management Companies (AMC), its associate, sponsor, trustee or any other entity through any route. Provided that the expenses that are very small in value but high in volume may be paid out of AMC's books. Such expenses can be paid out of AMC's books at actuals or not exceeding 2 bps of respective scheme AUM, whichever is lower

^ As per clause 3.6.1.4 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, it is hereby clarified that with effect from July 1,2022, incentive to be paid to Market Makers shall be charged to the ETF scheme but within the maximum permissible limit of TER.

Following are the principles of incentive structure:

- MOAMC may decide to pay compensation or remuneration to MMs depending upon various criteria such as volumes, bid-ask spread, inventory maintain by MMs / APs.
- Maintenance by MM of minimum unit creation size of ETF available on both bid and ask side of trades, as may be decided by AMC and MM from time to time.

** As per clause 10.1.16 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, it has been decided that with effect from July 1, 2022, the charges applicable for investor education and awareness initiatives from ETFs/ Index Funds shall be 1bps of daily net assets of the scheme.

The expenses towards Investment Management and Advisory Fees under Regulation 52 (2) and the various sub-heads of recurring expenses mentioned under Regulation 52 (4) of SEBI (MF) Regulations will be charged in line with SEBI Mutual Fund Regulations. Thus, there shall be no internal sub-limits within the expense ratio for expense heads mentioned under Regulation 52 (2) and (4) respectively. Further, the additional expenses under Regulation 52(6A)(c) shall also be incurred towards any of the expense heads mentioned in the above regulation.

The purpose of the above table is to assist the investor in understanding the various costs & expenses that the investor in the Scheme will bear directly or indirectly. These estimates have been made in good faith as per the information available to the AMC and the above expenses (including investment management and advisory fees) are subject to inter-se change and may increase/decrease as per actual and/or any change in the Regulations, as amended from time to time

All fees and expenses charged in a direct plan (in percentage terms) under various heads including the investment and advisory fee shall not exceed the fees and expenses charged under such heads in a regular plan.

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

1. GST on investment and advisory fees charged to the scheme will be in addition to the maximum limit of TER as prescribed in regulation 52 (6) of the SEBI Regulations.
2. GST on expenses other than investment and advisory fees, if any, shall be borne by the scheme within the maximum limit of TER as per regulation 52 of the SEBI Regulations.

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

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

Illustration of impact of expense ratio on returns of the Scheme

Particulars	Regular Plan	Direct Plan
	Amount (Rs.)	
Amount Invested at the beginning of the year	NA	10,000

Net asset before expenses		11,500
Expenses other than Distribution Expenses _0.15%		17,25
Distribution Expenses 0.50%		0.00
Returns after Expenses at the end of the Year		1,482.75

- The purpose of the above illustration is purely to explain the impact of expense ratio charged to the Scheme and should not be construed as providing any kind of investment advice or guarantee of returns on investments.
- It is assumed that the expenses charged are evenly distributed throughout the year.
- Calculations are based on assumed NAVs, and actual returns on your investment may be more, or less.
- Any tax impact has not been considered in the above example, in view of the individual nature of the tax implications. Each investor is advised to consult his or her own financial advisor.

D. LOAD STRUCTURE

Load is an amount which is paid by the investor to subscribe to the units or to redeem the units from the Scheme. This exit load charged (net of GST) will be credited back to the Scheme. Load amounts are variable and are subject to change from time to time. For the current applicable structure, please refer to the website of the AMC www.motilaloswalmf.com or may call at toll free no. 91 8108622222 and +91 2240548002 or your distributor.

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

There is no entry/exit load on units of the Scheme bought or sold through the secondary market on the Stock Exchange. However, an investor would be paying cost in the form of a bid and ask spread and brokerage, as charged by his broker for buying/selling units of the Scheme.

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

There is no entry/exit load on units of the Scheme bought or sold through the secondary market on the Stock Exchange. However, an investor would be paying cost in the form of a bid and ask spread and brokerage, as charged by his broker for buying/selling units of the Scheme.

* Liquidity window for Investors of ETFs with AMCs The redemption of units of the Scheme upto INR 25 Crores, directly with AMC, without any exit load, 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 such ETFs 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.

In case of the above scenarios, applications received from investors for redemption upto 3.00 p.m. on any trading day, shall be processed by the AMC at the closing NAV of the day.

The above instances shall be tracked by the AMC on a continuous basis and in case if any of the above mentioned scenario arises, the same shall be disclosed on the website of AMC.

The investor is requested to check the prevailing load structure of the Scheme before investing. For any change in load structure, AMC will issue an addendum and display it on the website/Investor Service Centers.

Any imposition or enhancement in the load structure shall apply on a prospective basis and in no case the same would affect the existing investors adversely.

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

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

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

SECTION II

I. INTRODUCTION

A. DEFINITIONS/INTERPRETATION

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

B. RISK FACTORS

Scheme Specific Risk Factors

Risk associated with investing in companies forming part of NASDAQ-100 Total Return Index:

The scheme tracks underlying benchmark (index) which may comprise of companies engaged into construction of residential & commercial real estate properties. The scheme being passively managed invests in stocks of the underlying index and will therefore be subject to the risks associated with concentration of investments in a particular company/sector. As defined in the index methodology, the weightage of each stock is capped at the time of rebalancing of index, which may help in limiting concentration risk. In addition, the scheme may be subject to following sector specific risks including but not limited to:

- **Market Risk:** Real estate values are influenced by market conditions, including economic trends, interest rates, and supply and demand. A downturn in the economy can lead to a decline in property values, potentially resulting in financial losses for investors.
- **Interest Rate Risk:** Changes in interest rates can impact the cost of financing for real estate investments. Rising interest rates can increase borrowing costs, reducing the profitability of real estate projects and affecting property values.
- **Liquidity Risk:** Real estate is generally considered less liquid than other investment assets, such as stocks or bonds. It may take time to sell a property, and the process can be influenced by market conditions, making it challenging to quickly convert real estate holdings into cash.
- **Location Risk:** The value of real estate is often closely tied to its location. Factors such as neighborhood trends, local economic conditions, and development plans can significantly impact property values. Investing in areas with declining property values or unfavorable economic conditions can lead to financial losses.
- **Credit Risk:** If organization (real estate developer) uses financing to acquire real estate, there is a risk associated with the ability to repay loans. Economic downturns or unexpected events can lead to difficulties in meeting mortgage obligations, potentially resulting in foreclosure.
- **Regulatory and Legal Risks:** Real estate investments are subject to various regulations and zoning laws. Changes in regulations, zoning restrictions, or legal disputes can affect the development potential and value of a property.

- **Management Risk:** Managing real estate properties involves various responsibilities, such as property maintenance, tenant management, and dealing with unforeseen issues. Poor management or unexpected expenses can impact the profitability of an investment.
 - **Market Saturation:** Investing in a market that is already saturated with similar types of properties can limit the potential for rental income or property appreciation.
 - **Environmental and Natural Disaster Risks:** Properties can be exposed to environmental risks, such as pollution or contamination. Additionally, real estate in certain geographic areas may be prone to natural disasters like floods, earthquakes, or hurricanes, which can cause significant damage.
 - **Technological Disruption:** Changes in technology, such as the rise of remote work or advancements in construction methods, can impact the demand for certain types of real estate. For example, increased remote work could reduce the demand for office spaces.
- **Market Risk**
The Scheme's NAV will react to stock market movements. The Investor may lose money over short or long period due to fluctuation in Scheme's NAV in response to factors such as performance of companies whose stock comprises the underlying portfolio, economic and political developments, changes in interest rates, inflation and other monetary factors and movement in prices of underlining investments.
- **Market Trading Risks**
 - a. **Absence of Prior Active Market:** Although the scheme will be listed on stock exchange, there can be no assurance that an active secondary market will develop or be maintained.
 - b. **Lack of Market Liquidity:** Trading in the units of the scheme on stock exchange may be halted because of market conditions or for reasons that in view of stock exchange or SEBI, trading in the units of the scheme are not advisable. In addition, trading of the units of the scheme are subject to trading halts caused by extraordinary market volatility and pursuant to stock exchange and SEBI 'circuit filter' rules. There can be no assurance that the requirements of stock exchange necessary to maintain the listing of the units of the scheme will continue to be met or will remain unchanged.
 - c. **Units of the scheme may trade at prices other than NAV:** 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 holdings. The trading prices of the units of the scheme will fluctuate in accordance with changes in their NAV as well as market supply and demand for the units of the scheme. However, given that units of the scheme can be created and redeemed in creation units directly with the fund, it is expected that large discounts or premiums to the NAV of units of the scheme will not sustain due to arbitrage opportunity available.
 - d. **Regulatory Risk:** Any changes in trading regulations by stock exchange or SEBI may affect the ability of market maker to arbitrage resulting into wider premium/discount to NAV.
 - e. **Right to Limit Redemptions:** The Trustee, in the general interest of the unit holders of the scheme and keeping in view of the unforeseen circumstances/unusual market conditions, may limit the total number of

units which can be redeemed on any business day depending on the total “Saleable Underlying Stock” available with the fund.

- f. **Redemption Risk:** Investors may note that even though the Scheme is open-ended Scheme, the Scheme would ordinarily repurchase units in creation unit size. Thus unit holdings less than the creation unit size can only be sold through the secondary market on the exchange.
- g. **Asset Class Risk:** The returns from the types of securities in which the scheme invest may underperform returns of general securities markets or different asset classes. Different types of securities tend to go through cycles of out-performance and under-performance in comparison of securities markets.
- h. **Passive Investments:** As the scheme proposes to invest not less than 95% of the net assets in the securities of the benchmark Index, the Scheme will not be actively managed. The Scheme may be affected by a general decline in the Indian markets relating to its Underlying Index. The Scheme invests in the securities included in its underlying index regardless of their investment merit.
- i. The units will be issued only in demat form through depositories. The records of the depository are final with respect to the number of units available to the credit of unit holder. Settlement of trades, repurchase of units by the mutual fund depends up on the confirmations to be received from depository (ies) on which the mutual fund has no control.
- j. **Tracking Error Risk:** The Fund Manager would not be able to invest the entire corpus exactly in the same proportion as in the underlying index due to certain factors such as the fees and expenses of the respective scheme, corporate actions, cash balance, changes to the underlying index and regulatory policies which may affect AMC’s ability to achieve close correlation with the underlying index of the scheme. The scheme’s returns may therefore deviate from those of its underlying index. "Tracking Error" is defined as the standard deviation of the difference between daily returns of the underlying index and the NAV of the respective scheme. Tracking Error may arise due to the following reasons: -
 - Expenditure incurred by the fund.
 - The holding of a cash position and accrued income prior to distribution of income and payment of accrued expenses. The fund may not be invested at all times as it may keep a portion of the funds in cash to meet redemptions or for corporate actions.
 - Corporate actions such as debenture or warrant conversion, rights, merger, change in constituents etc.
 - Rounding off of quantity of shares in underlying index.
 - Disinvestments to meet redemptions, recurring expenses, dividend payouts etc.
 - Execution of large buy / sell orders
 - Transaction cost (including taxes and insurance premium) and recurring expenses
 - Realisation of Unit holders’ funds

- Index provider undertakes a periodical review of the scripts that comprise the underlying index and may either drop or include new securities. In such an event, the fund will try to reallocate its portfolio but the available investment/reinvestment opportunity may not permit absolute mirroring immediately.

It will be the endeavour of the fund manager to keep the tracking error as low as possible. Under normal circumstances, such tracking error is not expected to exceed 2% per annum. However, in case of certain corporate actions and market volatility during rebalancing of the portfolio following the rebalancing of the underlying index, etc. or in abnormal market circumstances, the tracking error may exceed the above limits. There can be no assurance or guarantee that the Scheme will achieve any particular level of tracking error relative to performance of the Index.

- **Concentration Risk:**

The scheme may have no diversification within its portfolio. This could have implications on the performance of the scheme. The scheme may be more sensitive to economic, business, political or other changes and this may lead to sizeable fluctuation in the Net Asset Value of the scheme.

Motilal Oswal Nasdaq 100 ETF will restricts its investments only in the Security of the underlying index (NASDAQ-100 Total Return Index) which replicates a single security and will therefore be subject to the risks associated with such concentration.

- **Right to Limit Redemptions**

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

- **Asset Class Risk**

The returns from the types of securities in which the Scheme invests may under perform from the various general securities markets or different asset classes. Different types of securities tend to go through cycles of out-performance and under-performance in comparison with the general securities markets.

- **Trading through mutual fund trading platforms of BSE and/ or NSE**

In respect of transaction in Units of the Scheme through BSE and/ or NSE, allotment and redemption of Units on any Business Day will depend upon the order processing/settlement by BSE and/ or NSE and their respective clearing corporations on which the Mutual Fund has no control.

- **Risks associated with Segregated portfolio:**

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

the stock market. Further trading price of units on the stock market may be significantly lower than the prevailing NAV.

- **Risk associated with ETF**

1. **Passive Investments:**

As the scheme proposes to invest not less than 95% of the net assets in the securities of the benchmark Index, the Scheme will not be actively managed. The Scheme may be affected by a general decline in the Indian markets relating to its Underlying Index. The Scheme invests in the securities included in its underlying index regardless of their investment merit. The AMC does not attempt to individually select stocks or to take defensive positions in declining markets. The value of the Scheme's investments, may be affected generally by factors affecting equity markets, such as price and volume volatility in the capital markets, interest rates, currency exchange rates, changes in policies of the Government, taxation laws or any other appropriate authority policies and other political and economic developments which may have an adverse bearing on individual securities, a specific sector or all sectors. Consequently, the NAV of the Units of the Scheme may fluctuate and can go up or down

2. **Market risk:**

ETFs are typically designed to track the performance of certain indices, market sectors, or groups of assets such as stocks, bonds, or commodities. ETF managers may use different strategies to achieve this goal, but in general they do not have the discretion to take defensive positions in declining markets. Investors must be prepared to bear the risk of loss and volatility associated with the underlying index/assets.

3. **Tracking errors:**

Tracking errors refer to the disparity in performance between an ETF and its underlying index/assets. Tracking errors can arise due to factors such as the impact of transaction fees and expenses incurred to the ETF, changes in composition of the underlying index/assets, and the ETF manager's replication strategy.

4. **Trading at discount or premium:**

An ETF may be traded at a discount or premium to its Net Asset Value (NAV). This price discrepancy is caused by supply and demand factors, and may be particularly likely to emerge during periods of high market volatility and uncertainty.

5. **Liquidity risk:**

Authorized participants (APs) are Exchange Participants that provide liquidity to facilitate trading in ETFs. Although most ETFs are supported by one or more APs, there is no assurance that active trading will be maintained.

6. **As the units of the Scheme are listed on the Stock Exchange, trading in the units of the Scheme may be halted due to market conditions or for reasons that in the view of the Exchange Authorities or SEBI.**

There could also be trading halts caused by extraordinary market volatility and pursuant to NSE/BSE and SEBI circuit filter rules and the Scheme would not be able to buy/sell securities in case of subscriptions/redemptions, which may impact the Scheme. Further, there can be no assurance that the requirements of the exchange necessary to maintain the listing of the Scheme will continue to be met or will remain unchanged.

7. Listing and trading of the units are undertaken on the Stock Exchanges within the rules, regulation and policy of the Stock Exchange and SEBI. Any change in trading rules, regulation and policy by the regulatory authority would have a bearing on the trading of the units of the Scheme and its prices.
8. Though the Scheme is listed on the NSE and BSE, there is no assurance that an active secondary market will develop or be maintained. Hence, there would be times when trading in the units of the Scheme would be infrequent.
9. The NAV of the Scheme reflect the valuation of its investment and any changes in market value of its investments would have a bearing on its NAV. When the units are traded on the Stock Exchange, the units of the Scheme may trade at prices which can be different from the NAV due to various factors like demand and supply for the units of the Scheme, perceived trends in the market outlook, etc.
10. In certain cases, settlement periods may be extended significantly by unforeseen circumstances. The inability of the Scheme to make intended securities purchases due to settlement problems could cause the Scheme to miss certain investment opportunities as in certain cases, settlement periods may be extended significantly by unforeseen circumstances. Similarly, the inability to sell securities held in the Scheme portfolio may result, at times, in potential losses to the Scheme, and there can be a subsequent decline in the value of the securities held in the Scheme portfolio.
11. Investors can directly approach the AMC for redemption of units of ETFs, for transaction of up to INR 25 Cr. without any exit load, in case of the following scenarios:
 - i. 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
 - ii. No quotes for such ETFs are available on stock exchange(s) for 3 consecutive trading days, or
 - iii. Total bid size on the exchange is less than half of creation units size daily, averaged over a period of 7 consecutive trading days.
12. Tracking error may arise due to various reasons like fees and expenses charged to the Scheme, dividend, corporate actions, change in the Underlying Index, etc. Tracking error has an impact on the performance of the Scheme. The Scheme's returns may therefore deviate from those of its Underlying Basket. However, the Fund would endeavor to keep the tracking error as low as possible.

- **Risk associated with investing in fixed income securities and Money Market Instruments**

- a. **Credit risk:** Credit risk or default risk refers to the risk which may arise due to default on the part of the issuer of the fixed income security (i.e. will be unable to make timely principal and interest payments on the security). Because of this risk debenture are sold at a yield spread above those offered on Treasury securities, which are sovereign obligations and generally considered to be free of credit risk. Normally, the value of a fixed income security will fluctuate depending upon the actual changes in the perceived level of credit risk as well as the actual event of default.
- b. **Counterparty risk:** Counterparty refers to the counterparty's inability to honor its commitments (payment, delivery, repayment, etc.) and to risk of default. This risk relates to the quality of the counterparty to which the scheme has exposures. Losses can occur in particular for the settlement/delivery of financial instruments.
- c. **Interest Rate risk:** This risk is associated with movements in interest rate depends on various factors such as government borrowing, inflation, economic performance etc. The value of investments will appreciate/depreciate if the interest rates fall/rise. However, if the investments are held on till maturity of the investments, the value of the investments will not be subjected to this risk.
- d. **Reinvestment risk:** This risk arises from uncertainty in the rate at which cash flows from the securities may be reinvested. This is because the bond will pay coupons, which will have to be reinvested. The rate at which the coupons will be reinvested will depend upon prevailing market rates at the time the coupons are received.
- e. **Liquidity or Marketability Risk:** 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. Liquidity risk is characteristic of the Indian fixed income market.
- f. Different types of fixed income securities in which the Scheme would invest carry different levels and types of risk. Accordingly, the Scheme risk may increase or decrease depending upon its investment pattern. e.g. corporate bonds carry a higher level of risk than Government securities. Further even among corporate bonds, bonds, which are AAA rated, are comparatively less risky than bonds, which are AA rated.
- g. The Net Asset Value (NAV) of the Scheme, to the extent invested in Debt and Money Market securities, will be affected by changes in the general level of interest rates. The NAV of the Scheme is expected to increase from a fall in interest rates while it would be adversely affected by an increase in the level of interest rates.

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

Investment in Mutual Fund Units involves investment risks such as trading volumes, settlement risk, liquidity risk, default risk including the possible loss of principal. As the price / value / interest rate of the

securities in which the Scheme(s) invests fluctuates, the value of your investment in the Scheme(s) may go up or down depending on the various factors and forces affecting the capital markets and money markets.

- **Risks associated with investing in Equities**

a. Investments in the equity shares of the Companies constituting the Underlying Index are subject to price fluctuation on daily basis. The volatility in the value of equity is due to various micro and macro-economic factors like economic and political developments, changes in interest rates, etc. affecting the securities markets. This may have adverse impact on individual securities/sector and consequently on the NAV of Scheme.

b. The Scheme would invest in the securities comprising the Underlying Index in the same proportion as the securities have in the Index. Hence, the risk associated with the corresponding Underlying Index would be applicable to the Scheme. The Underlying Index has its own criteria and policy for inclusion/exclusion of securities from the Index, its maintenance thereof and effecting corporate actions. The Fund would invest in the securities of the Index regardless of investment merit, research, without taking a view of the market and without adopting any defensive measures. The Fund would not select securities in which it wants to invest but is guided by the Underlying Index. As such the Scheme is not actively managed but is passively managed.

c. **Risks of Total Return**

Dividends are assumed to be reinvested into the NASDAQ-100 Total Return Index after the ex-Dividend date of the constituents. However, in practice, the Dividend is received with a lag and after deducting applicable withholding tax, if applicable. This can lead to some tracking error.

- **Market Risk**

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

- **Concentration risk**

This is the risk arising from over exposure to few securities/issuers/sectors.

- **Passive Investments**

The Scheme is not actively managed. Since the Scheme is replicating the underlying index, it may be affected by a general decline in the respective markets relating to its underlying index. The Scheme as per its investment objective invests in Securities which are constituents of its underlying index regardless of their investment merit. The AMC does not attempt to individually select stocks or to take defensive positions in declining markets.

- **Right to Limit Redemptions**

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

- **ETF Fund**

The Scheme being an ETF fund follows a passive investment technique and shall only invest in Securities comprising one selected index as per investment objective of the Scheme. The Fund Manager would invest in the Securities comprising the underlying index irrespective of the market conditions. If the Securities market declines, the value of the investment held by the Scheme shall decrease.

- **Risks associated with Investing in Derivatives**

Derivative products are leveraged instruments and can provide disproportionate gains as well as disproportionate losses to the investor. Execution of such strategies depends upon the ability of the fund manager to identify such opportunities. Identification and execution of the strategies to be pursued by the fund manager involve uncertainty and decision of the 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.

Derivative products are specialized instruments that require investment techniques and risk analysis different from those associated with stocks. The use of a derivative 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 a possibility that a loss may be sustained by the portfolio as a result of the failure of another party (usually referred to as the “counterparty”) to comply with the terms of the derivatives contract. Other risks in using derivatives include the risk of mispricing or improper valuation of derivatives and the inability of derivatives to correlate perfectly with underlying assets, rates and indices, illiquidity risk whereby the Scheme may not be able to sell or purchase derivative quickly enough at a fair price. 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.

- **Risks associated with investing in TREPS Segments**

The mutual fund is a member of securities and TREPS segments of the Clearing Corporation of India (CCIL). All transactions of the mutual fund in government securities and in TREPS segments are settled centrally through the infrastructure and settlement systems provided by CCIL; thus reducing the settlement and counterparty risks considerably for transactions in the said segments. The members are required to contribute an amount as communicated by CCIL from time to time to the default fund maintained by CCIL as a part of the default waterfall (a loss mitigating measure of CCIL in case of default by any member in settling transactions routed through CCIL). The mutual fund is exposed to the extent of its contribution to the default fund of CCIL at any given point in time. In the event that the default waterfall is triggered and

the contribution of the mutual fund is called upon to absorb settlement/default losses of another member by CCIL, the scheme may lose an amount equivalent to its contribution to the default fund allocated to the scheme on a pro-rata basis.

- **Risk Factors relating to Portfolio Rebalancing**

In the event that the asset allocation of the Scheme deviates from the ranges as provided in the asset allocation table in this SID, then the Fund Manager will rebalance the portfolio of the Scheme to the position indicated in the asset allocation table.

- **Risks associated with Securities Lending**

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

In case the Scheme undertakes stock lending as prescribed in the Regulations, it may, at times be exposed to counter party risk and other risks associated with the securities lending. Unitholders of the Scheme should note that there are risks inherent to securities lending, including the risk of failure of the other party, in this case the approved intermediary, to comply with the terms of the agreement entered into between the lender of securities i.e. the Scheme and the approved intermediary. Such failure can result in the possible loss of rights to the collateral put up by the borrower of the securities, the inability of the approved intermediary to return the securities deposited by the lender and the possible loss of any corporate benefits accruing to the lender from the securities lent. The Fund may not be able to sell such lent securities and this can lead to temporary illiquidity.

- **Tracking Error Risk and Tracking Difference Risk**

The Fund Manager would not be able to invest the entire corpus exactly in the same proportion as in the underlying index due to certain factors such as the fees and expenses of the Scheme, corporate actions, cash balance and changes to the underlying index and regulatory restrictions, lack of liquidity which may result in Tracking Error. Hence it may affect AMC's ability to achieve close correlation with the underlying index of the Scheme. The Scheme's returns may therefore deviate from its underlying index. "Tracking Error" is defined as the standard deviation of the difference between daily returns of the underlying index and the NAV of the Scheme. The Fund Manager would monitor the Tracking Error of the Scheme on an ongoing basis and would seek to minimize the Tracking Error to the maximum extent possible. There can be no assurance or guarantee that the Scheme will achieve any particular level of Tracking Error relative to performance of the underlying Index.

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

This summary of tax implications given in the taxation section is based on the current provisions of the applicable tax laws. This information is provided for general purpose only. The current taxation laws may change due to change in the 'Income Tax Act 1961' or any subsequent changes/amendments in Finance

Act/Rules/Regulations. Any change may entail a higher outgo to the scheme or to the investors by way of securities transaction taxes, fees, taxes etc. thus adversely impacting the scheme and its returns.

i. Risk Control

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

C. REQUIREMENT OF MINIMUM INVESTORS IN THE SCHEME

As Motilal Oswal NASDAQ 100 ETF is an exchange traded fund, the provision of minimum number of investors and maximum holding by the investor is not applicable as per clause 6.11 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024.

D. SPECIAL CONSIDERATIONS

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

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

activities of the mutual fund subject to receipt of necessary regulatory approvals and approval of Trustees and by ensuring compliance with provisions of regulation 24(b) (i to viii). Provided further that the asset management company may, itself or through its subsidiaries, undertake portfolio management services and advisory services for other than broad based fund till further directions, as may be specified by the Board, subject to compliance with the following additional conditions: -

- i) it satisfies the Board that key personnel of the asset management company, the system, back office, bank and securities accounts are segregated activity wise and there exist system to prohibit access to inside information of various activities;
- ii) it meets with the capital adequacy requirements, if any, separately for each of such activities and obtain separate approval, if necessary under the relevant regulations.

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

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

II. INFORMATION ABOUT THE SCHEME

A. INVESTMENT BY THE SCHEME

The scheme would invest in the securities comprising the NASDAQ-100 Total Return Index in the same proportion (weights) as in the index and track the benchmark index.

The scheme may also invest in the money market instruments, in compliance with regulation to meet liquidity requirements.

Money Market Instruments includes Commercial papers, Commercial bills, Treasury bills, TREPS Government securities having an unexpired maturity up to one year, call or notice money, certificate of deposit, Bills Rediscounting, usance bills, and any other like instruments as specified by the Reserve Bank of India(RBI)/ Securities and Exchange Board of India (SEBI) from time to time.

A brief narration of Money Market Instruments is as under:

1. Certificate of Deposits (CDs) is a negotiable money market instrument issued by scheduled commercial banks and select all- India Financial Institutions that have been permitted by the RBI to raise short term resources.
2. Commercial Paper (CPs) is an unsecured negotiable money market instrument issued in the form of promissory note, generally issued by the corporates, primary dealers and all India Financial Institutions as an alternative source of short term borrowings. They are issued at a discount to the face value as may be determined by the issuer. CP is traded in secondary market and can be freely bought and sold before maturity.
3. Treasury Bills (T-Bills) are issued by the Government of India to meet their short term borrowing requirements. T-Bills are issued for maturities of 91 days, and 364 days. T-bills are issued at a discount to their face value and redeemed at par.
4. Securities created and issued by the Central Governments as may be permitted by RBI, securities guaranteed by the Central Governments (including but not limited to coupon bearing bonds, zero coupon bonds and treasury bills). Central Government Securities are sovereign debt obligations of the Government of India with zero-risk of default and issued on its behalf by RBI. They form part of Government's annual borrowing programme and are used to fund the fiscal deficit along with other short term and long term requirements. Such securities could be fixed rate, fixed interest rate with put/call option, zero coupon bond, floating rate bonds, capital indexed bonds, Fixed Interest security with staggered maturity payment etc.

Investment in Derivatives

The Scheme may take an exposure to equity derivatives of constituents of the Underlying Index when securities of the Index are unavailable, insufficient or for rebalancing at the time of change in Index or in case of corporate

actions, for a short period of time. The total exposure to derivatives would be restricted to 10% of the net assets under the equity portfolio.

The Scheme may use derivative instruments such as stock futures and options contracts, warrants, convertible securities, swap agreements or any other derivative instruments that are permissible or may be permissible in future under applicable regulations and such investments shall be in accordance with the investment objective of the Scheme and would be done if the index constituent(s) are not available in spot market.

Limit for investment in derivatives instruments

In accordance with clauses 7.5.1.5 and 12.25 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, the following conditions shall apply to the Scheme's participation in the derivatives market. The investment restrictions applicable to the Scheme's participation in the derivatives market will be as prescribed or varied by SEBI or by the Trustees (subject to SEBI requirements) from time to time. The Scheme shall under normal circumstances not have exposure of more than 10% of its net assets in derivative instruments.

B. INVESTMENT RESTRICTIONS

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

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

Provided that a Mutual Fund may enter into derivatives transactions in a recognized stock exchange, subject to the framework specified by the SEBI:

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

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

3. The Mutual Fund under all its schemes shall not own more than 10% of any company's paid up capital carrying voting rights.

4. Transfers of investments from one scheme to another scheme in the same Mutual Fund shall be allowed only if,

(a) such transfers are done at the prevailing market price for quoted instruments on spot basis.

[Explanation - "Spot basis" shall have same meaning as specified by stock exchange for spot transactions;]

(b) The securities so transferred shall be in conformity with investment objective of the scheme to which such transfer has been made and the Policy on Inter Scheme Transfer prepared in compliance with clause 12.3 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024

5. The Scheme may invest in another scheme under the same asset management company or any other Mutual Fund without charging any fees, provided that aggregate inter-scheme investment made by all schemes under the same management or in schemes under the management of any other Asset Management Company shall not exceed 5% of the net asset value of the Mutual Fund. Provided that this clause shall not apply to any fund of funds scheme.

6. Pending deployment of funds of a Scheme in terms of investment objectives of the Scheme, the Mutual Fund may invest the funds of the scheme in short-term deposits of scheduled commercial banks, subject to the following guidelines issued by SEBI and as may be amended from time to time.

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

(a) "Short Term" for such parking of funds by the Scheme shall be treated as a period not exceeding 91 days. Such short-term deposits shall be held in the name of the Scheme.

(b) The Scheme shall not park more than 15% of net assets in short term deposit(s) of all the scheduled commercial banks put together. However, such limit may be raised to 20% with prior approval of the Trustees.

(c) Parking of funds in short term deposits of associate and sponsor scheduled commercial banks together shall not exceed 20% of total deployment by the Mutual Fund in short term deposits.

(d) The Scheme shall not park more than 10% of the net assets in short term deposit(s), with any one scheduled commercial bank including its subsidiaries.

(e) The Scheme shall not park funds in short term deposit of a bank which has invested in that Scheme.

Trustees/AMCs shall also ensure that the bank in which a scheme has STD do not invest in the said scheme until the scheme has STD with such bank

(f) The AMC will not charge any investment management and advisory fees for funds under a Plan parked in short term deposits of scheduled commercial banks.

(g) The above provisions will not apply to term deposits placed as margins for trading in cash and derivatives market.

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

All fresh investments by mutual fund schemes in CPs would be made only in CPs which are listed or to be listed and would be restricted to residual portion of 5%.

9. The Scheme shall not make any investment in:

(a) any unlisted security of an associate or group company of the sponsor; or

(b) any security issued by way of private placement by an associate or group company of the sponsor; or

(c) the listed securities of group companies of the sponsor which is in excess of 25 % of the net assets.

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

11. The Mutual Fund may borrow to meet liquidity needs, for the purpose of repurchase, redemption of units or payment of interest or IDCW to the Unitholders and such borrowings shall not exceed 20% of the net asset of the Scheme and duration of the borrowing shall not exceed 6 months. The Mutual Fund may borrow from permissible entities at prevailing market rates and may offer the assets of the Mutual Fund as collateral for such borrowing.

12. No sponsor of a mutual fund, its associate or group company including the asset management company of the fund, through the schemes of the mutual fund or otherwise, individually or collectively, directly or indirectly, have -

- a. 10% or more of the share-holding or voting rights in the asset management company or the trustee company of any other mutual fund; or
- b. representation on the board of the asset management company or the trustee company of any other mutual fund.

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

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

C. FUNDAMENTAL ATTRIBUTES

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

(i) Type of a Scheme: An open ended scheme replicating/ tracking the total returns of NifNASDAQ-100 Total Return Index.

(ii) Investment Objective:

- Investment Objective: Please refer to section 'Investment Objective'.
- Investment pattern - Please refer to section 'Asset Allocation'.

(iii) Terms of Issue:

- Liquidity Provisions: Provisions with respect to listing, repurchase, redemption, fees and expenses are mentioned in the SID.

- Aggregate fees and expenses charged to the scheme: The aggregate fee and expenses to be charged to the Scheme is detailed in Section I - Part III(C) of this document.
- Any Safety Net or Guarantee Provided: The Scheme does not provide any safety net or guarantee

In accordance with Regulation 18(15A) of the SEBI (MF) Regulations, the Trustees shall ensure that no change in the fundamental attributes of the Scheme(s) and the Plan(s) / Option(s) thereunder or the trust or fee and expenses payable or any other change which would modify the Scheme(s) and the Plan(s) / Option(s) thereunder and affect the interests of Unitholders is carried out unless:

- SEBI has reviewed and provided its comments on the proposal
- A written communication about the proposed change is sent to each Unitholder and an advertisement is given in one English daily newspaper having nationwide circulation as well as in a newspaper published in the language of the region where the Head Office of the Mutual Fund is situated; and
- The Unitholders are given an option for a period of 30 days to exit at the prevailing Net Asset Value without any exit load.
- In addition to the conditions specified above for bringing change in the fundamental attributes of any scheme, trustees shall take comments of the Board before bringing such change(s).

D. INDEX METHODOLOGY: About NASDAQ-100 Total Return Index

Index Objective

The Nasdaq-100 Index® is designed to measure the performance of 100 of the largest Nasdaq-listed non-financial companies.

Index Methodology

Eligible universe – Stocks listed on NASDAQ.

Stock selection – Top 100 stocks by Market Capitalization are included in the index, subject to a buffer of 25 companies on existing stocks.

Weighting – 1. Modified market capitalization-weighted.

2. If weight of any stock exceeds 24%, it is capped at 20%.

3. If the aggregate weight of stocks with weight greater than 4.5% exceeds 48%, the aggregate weight of such stocks is capped at 40%.

Rebalancing – Annually (December)

Index Composition

The table below lists the constituents of NASDAQ-100 Total Return Index as on September 30, 2024:

CONSTITUENT NAME	INDEX WEIGHT %	Impact Cost
APPLE INC.	9.04%	NA
MICROSOFT CORP	8.16%	NA
NVIDIA CORPORATION	7.60%	NA
BROADCOM INC.	5.27%	NA
META PLATFORMS, INC.	5.08%	NA
AMAZON.COM INC	4.99%	NA
TESLA, INC.	3.23%	NA
COSTCO WHOLESALE	2.59%	NA
ALPHABET CL A CMN	2.48%	NA
ALPHABET CL C CAP	2.38%	NA
NETFLIX, INC.	2.01%	NA
ADV MICRO DEVICES	1.75%	NA
T-MOBILE US CMN	1.59%	NA
PEPSICO INC	1.54%	NA
ADOBE INC.	1.51%	NA
LINDE PLC	1.50%	NA
CISCO SYSTEMS INC.	1.41%	NA
QUALCOMM INC	1.25%	NA
TEXAS INSTRUMENTS	1.24%	NA
INTUITIVE SURG, INC.	1.15%	NA
INTUIT INC	1.14%	NA
AMGEN	1.14%	NA
APPLIED MATERIALS	1.10%	NA
COMCAST CORP A	1.06%	NA
BOOKING HOLDINGS INC	0.93%	NA
HONEYWELL INTL INC	0.88%	NA
VERTEX PHARMACEUTIC	0.79%	NA
MICRON TECHNOLOGY	0.76%	NA
ANALOG DEVICES CMN	0.75%	NA
REGENERON PHARMACEUT	0.75%	NA
AUTOMATIC DATA PROCS	0.74%	NA
PALO ALTO NTWKS CM	0.73%	NA
STARBUCKS CORP	0.73%	NA
LAM RESEARCH CORP	0.70%	NA
GILEAD SCIENCES, INC	0.69%	NA
KLA CP CMN STK	0.69%	NA

CONSTITUENT NAME	INDEX WEIGHT %	Impact Cost
MERCADOLIBRE, INC.	0.69%	NA
INTEL CORP	0.66%	NA
MONDELEZ INTL CMN A	0.65%	NA
PDD HOLDINGS INC ADS	0.59%	NA
CINTAS CORP	0.55%	NA
CONSTELLATION EN CM	0.54%	NA
PAYPAL HOLDINGS	0.53%	NA
ASML HLDG NY REG	0.52%	NA
SYNOPSYS, INC.	0.51%	NA
CADENCE DESIGN SYS	0.49%	NA
MARRIOTT INT CL A CM	0.46%	NA
CSX CORPORATION	0.44%	NA
O'REILLY AUTOMOTIVE	0.44%	NA
CROWDSTRIKE HLD CM A	0.43%	NA
MARVELL TECH INC CMN	0.41%	NA
NXP SEMICONDUCTORS	0.40%	NA
ROPER TECH CMN	0.39%	NA
AUTODESK INC	0.39%	NA
FORTINET, INC.	0.39%	NA
AIRBNB, INC CL A CMN	0.37%	NA
DOORDASH, INC. CL A	0.36%	NA
AMER ELC PWR CO CMN	0.36%	NA
WORKDAY INC CL A	0.34%	NA
PACCAR INC.	0.34%	NA
MONSTER BEVERAGE CP	0.34%	NA
KEURIG DR PEPPER INC	0.33%	NA
COPART, INC.	0.33%	NA
ROSS STORES, INC.	0.33%	NA
THE TRADE DESK CL A	0.32%	NA
PAYCHEX, INC.	0.32%	NA
CHARTER COMMUNICATIO	0.30%	NA
ASTRAZENECA PLC ADS	0.30%	NA
MICROCHIP TECHNOLOGY	0.28%	NA
GE HEALTHCARE CM	0.28%	NA
OLD DOMINION FREIG	0.28%	NA
KRAFT HEINZ CO CMN	0.28%	NA
IDEXX LABORATORIES	0.27%	NA

CONSTITUENT NAME	INDEX WEIGHT %	Impact Cost
FASTENAL CO	0.27%	NA
EXELON CORP CMN STK	0.27%	NA
COGNIZANT TECH SOL	0.25%	NA
VERISK ANALYTICS INC	0.25%	NA
ELECTRONIC ARTS INC	0.25%	NA
XCEL ENERGY CMN	0.24%	NA
COCA-COLA EUROPACIFI	0.24%	NA
BAKER HUGHES CO	0.24%	NA
DATADOG INC.L A CM	0.24%	NA
LULULEMON ATHLETICA	0.21%	NA
ON SEMICONDUCTOR	0.20%	NA
COSTAR GROUP INC	0.20%	NA
DIAMONDBACK ENERGY	0.20%	NA
CDW CORPORATION	0.20%	NA
BIOGEN INC CMN	0.19%	NA
ANSYS INC	0.18%	NA
TAKE-TWO INTERACTI	0.18%	NA
DEXCOM	0.18%	NA
ZSCALER, INC. CMN	0.17%	NA
MODERNA INC CS	0.17%	NA
ATLASSIAN CLS A CS	0.17%	NA
SUPER MICRO CMPTR CM	0.16%	NA
GLOBALFOUNDRIES ORD	0.15%	NA
ILLUMINA, INC.	0.14%	NA
WRNR BRS DS CM WI	0.13%	NA
MONGODB, INC CL A CM	0.13%	NA
ARM HOLDINGS PLC ADS	0.12%	NA
DOLLAR TREE INC	0.10%	NA

<https://www.motilaloswalmf.com/etf/motilal-oswal-nasdaq-100-etf> Please click on the Downloads section for full list of index components.

Return of Benchmark NASDAQ-100 Total Return Index

The table below pertains to Return of Benchmark NASDAQ-100 Total Return Index as on September 30, 2024

Data Label	NASDAQ-100 Total Return Index
Absolute Returns	
1 Month	2.5%
2 Month	3.9%
3 Month	2.6%
6 Month	10.9%
9 Month	20.9%

Annualized Returns	
1 Year	38.7%
3 Year	16.3%
5 Year	26.4%
7 Year	24.4%
10 Year	22.2%
15 Year	23.5%

Compliance w.r.t. clause 3.4 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024 -- Portfolio Concentration Norms for Equity Exchange Traded Funds (ETFs) and Index Funds:

In order to address the risk related to portfolio concentration in ETFs, it has been decided to adopt the following norms:

- a) The index shall have a minimum of 10 stocks as its constituents.
- b) For a sectoral/ thematic Index, no single stock shall have more than 35% weight in the index. For other than sectoral/ thematic indices, no single stock shall have more than 25% weight in the index.
- c) The weightage of the top three constituents of the index, cumulatively shall not be more than 65% of the Index.
- d) The individual constituent of the index shall have a trading frequency greater than or equal to 80% and an average impact cost of 1% or less over previous six months.

With respect to the above, Motilal Oswal Nasdaq 100 ETF ensures compliance with the aforesaid norms.

Particular	Parameter
Total Number of Securities	101
Highest Weight of a Security in Index	9.03%
Total weight of Top 3 Constituents	24.80%

Minimum Frequency of Trading 6 Months	80%
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The Fund Manager reserves the right to invest in such instruments and securities as may be permitted from time to time and which are in line with the investment objective of the scheme it should include subject to prior approval from SEBI, if any.

Disclaimers:

BSE:

“BSE Limited (“the Exchange”) has given vide its letter LO/IPO/LK/MF/IP/113 /2021-22 dated August 09, 2021 permission to MOMF to use the Exchange’s name in this SID as one of the Stock Exchanges on which this Mutual Fund’s Unit are proposed to be listed. The Exchange has scrutinized this SID for its limited internal purpose of deciding on the matter of granting the aforesaid permission to MOMF. The Exchange does not in any manner: -

- warrant, certify or endorse the correctness or completeness of any of the contents of this SID; or
- warrant that this scheme’s unit will be listed or will continue to be listed on the Exchange; or
- take any responsibility for the financial or other soundness of this Mutual Fund, its promoters, its management or any scheme or project of this Mutual Fund;

And it should not for any reason be deemed or construed that this SID has been cleared or approved by the Exchange. Every person who desires to apply for or otherwise acquires any unit of Motilal Oswal Nasdaq 100 ETF of this 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 for any other reason whatsoever”

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

MOMF has obtain all other necessary statutory approvals of the concerned regulatory authorities for the offer.

The Exchange is also pleased to grant it’s in principle approval of the MOMF listing application seeking permission for the units of Motilal Oswal Nasdaq 100 ETF to be dealt in on the Exchange subject to MOMF completing post-offer requirements and complying with the necessary statutory, legal & listing formalities.

Any material changes in the SID which is submitted to the Exchange for seeking In – Principle (IP) approval, and the SID circulated at the time of NFO, the changes so carried out must be brought to the notice of the Exchange at least 15 days prior to the opening of NFO. A fresh In Principle must be obtained from BSE accordingly.

The validity of the letter is coterminous with the validity of SEBI approval.

NSE:

NSE Limited has given vide its letter NSE/LIST/5335 dated August 06, 2021, permission to Motilal Oswal Mutual Fund to use the Exchange's name in this SID as one of the Stock Exchanges on which this Mutual Fund's Unit are proposed to be listed. The Exchange has scrutinized this SID for its limited internal purpose of deciding on the matter of granting the aforesaid permission to MOMF. The Exchange does not in any manner: i) warrant, certify or endorse the correctness or completeness of any of the contents of this SID; or ii) warrant that this scheme's unit will be listed or will continue to be listed on the Exchange; or iii) take any responsibility for the financial or other soundness of this Mutual Fund, its promoters, its management or any scheme or project of this Mutual Fund; and it should not for any reason be deemed or construed that this SID has been cleared or approved by the Exchange. Every person who desires to apply for or otherwise acquires any units of this Scheme 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 for any other reason whatsoever.

NSE INDICES LIMITED:

The Product(s) are not sponsored, endorsed, sold or promoted by NSE INDICES LIMITED (formerly known as India Index Services & Products Limited ("IISL")). NSE INDICES LIMITED does not make any representation or warranty, express or implied, to the owners of the Product(s) or any member of the public regarding the advisability of investing in securities generally or in the Product(s) particularly or the ability of the Nifty 1D Rate Index to track general stock market performance in India. The relationship of NSE INDICES LIMITED to the Issuer is only in respect of the licensing of the Indices and certain trademarks and trade names associated with such Indices which is determined, composed and calculated by NSE INDICES LIMITED without regard to the Issuer or the Product(s). NSE INDICES LIMITED does not have any obligation to take the needs of the Issuer or the owners of the Product(s) into consideration in determining, composing or calculating the Nifty 1D Rate Index. NSE INDICES LIMITED is not responsible for or has participated in the determination of the timing of, prices at, or quantities of the Product(s) to be issued or in the determination or calculation of the equation by which the Product(s) is to be converted into cash. NSE INDICES LIMITED has no obligation or liability in connection with the administration, marketing or trading of the Product(s).

NSE INDICES LIMITED do not guarantee the accuracy and/or the completeness of the Nifty 1D Rate Index or any data included therein and NSE INDICES LIMITED shall have not have any responsibility or liability for any errors, omissions, or interruptions therein. NSE INDICES LIMITED does not make any warranty, express or implied, as to results to be obtained by the Issuer, owners of the product(s), or any other person or entity from the use of the Nifty 1D Rate Index or any data included therein. NSE INDICES LIMITED makes no express or implied warranties, and expressly disclaim all warranties of merchantability or fitness for a particular purpose or use with respect to the index or any data included therein. Without limiting any of the foregoing, NSE INDICES LIMITED expressly disclaim any and all liability for any claims, damages or losses arising out of or related to the Products, including any and all direct, special, punitive, indirect, or consequential damages (including lost profits), even if notified of the possibility of such damages.

A. Principles of incentive structure for market makers (for ETFs)

On the Exchange

The units are proposed to be listed on Stock Exchange(s) to provide liquidity through secondary market. The units of the Scheme can be bought / sold on all trading days on the National Stock Exchange of India Ltd. (NSE) where the Scheme is proposed to be listed.

The price of the Units in the secondary market on the Stock Exchange(s) will depend on demand and supply at that point of time. The AMC will appoint Authorized Participant(s) to provide liquidity in secondary market on an ongoing basis.

Directly with the Mutual Fund

For Eligible investors:

Direct transaction with AMC pertaining to subscription / redemption by any investor other than Authorized Participants / Market Makers shall be in multiple of unit creation size and the execution value of such transaction should be more than Rs. 25 Crs.

For Market makers:

The number of units of the Scheme that Market Makers/authorized participant can subscribe to is 2,50,000 units and in multiples thereafter.

Dematerialization:

The Units of the Scheme are available only in dematerialized (electronic) form. Investors intending to invest in Units of the Scheme will be required to have a beneficiary account with a Depository Participant (DP) of the NSDL/CDSL and will be required to mention in the application form DP's Name, DP ID No. and Beneficiary Account No. with the DP at the time of purchasing Units during NFO and in on an ongoing offer directly from the fund in Creation Unit Size. In case the demat details are not mentioned in the application or the mentioned details are incorrect / incomplete/illegible/ambiguous, such applications will be rejected.

The Units of the Scheme will be issued, traded and settled compulsorily in dematerialized (electronic) form.

*the provisions relating to Eligible investors will not be applicable for the below mentioned investors till February 28, 2025 –

a. Schemes managed by Employee Provident Fund Organisation, India

b. Recognized Provident Funds, approved gratuity funds and approved superannuation funds under Income tax act, 1961.

Computation of Unit creation for Subscription and Redemption of Units directly with the Fund by Market Makers/ Authorized Participants

Each Creation Unit consists of 2,50,000 units of NASDAQ-100 Total Return Index. 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 as per the weights of each security in the Underlying Index. The value of this Portfolio Deposit will

change due to change in prices during the day. The number of NASDAQ-100 Total Return Index that investors can create / redeem is 2,50,000 units of each security that constitute the Portfolio Deposit will remain constant unless there is any corporate action in the Underlying Index or there is a rebalance in the Underlying Index.

The example of Creation Unit as September 30, 2024 for NASDAQ-100 Total Return Index is as follows:

Company	Price	Index Weight	Quantity	Amount
Apple Inc	233	9.0%	190	37,08,498
Microsoft Corp	430.3	8.2%	93	33,52,299
Nvidia Corp Com	121.44	7.6%	306	31,12,947
Broadcom Inc	172.5	5.3%	150	21,67,549
Meta Platforms Registered Shares A	572.44	5.0%	43	20,61,992
Amazon Com Inc	186.33	5.0%	131	20,44,761
Tesla Inc	261.63	3.2%	60	13,15,005
Costco Wholesale Corp	886.52	2.5%	14	10,39,693
Alphabet Inc A	165.85	2.5%	73	10,14,208
Alphabet Inc	167.19	2.4%	70	9,80,385
Netflix Inc	709.27	2.0%	14	8,31,818
Advanced Micro Devices Inc	164.08	1.7%	52	7,14,739
T-Mobile US Inc	206.36	1.6%	38	6,56,898
PEPSICO INC	170.05	1.5%	44	6,26,784
Adobe Inc	517.78	1.5%	14	6,07,242
Linde PLC	476.86	1.5%	15	5,99,198
CISCO SYSTEMS INC	53.22	1.4%	130	5,79,571
QUALCOMM INC	170.05	1.2%	36	5,12,823
Texas Instruments Inc	206.57	1.2%	29	5,01,827
Intuit Inc	621	1.1%	9	4,68,191
AMGEN INC	322.21	1.1%	17	4,58,856
APPLIED MATERIALS INC	202.05	1.1%	27	4,56,995
Intuitive Surgical Inc	491.27	1.1%	11	4,52,691
Comcast Corp - Class A	41.77	1.1%	125	4,37,384
HONEYWELL INTERNATIONAL INC	206.71	0.9%	21	3,63,638
Booking Holdings Inc	4212.12	0.9%	1	3,52,849
Regeneron Pharmaceutic Com	1051.24	0.9%	4	3,52,250
MercadoLibre Inc	2051.96	0.8%	2	3,43,785
MICRON TECHNOLOGY INC	103.71	0.8%	36	3,12,760
VERTEX PHARMACEUTICALS INC COM USD0.01	465.08	0.8%	8	3,11,678
Analog Devices Inc Com	230.17	0.8%	16	3,08,501
Starbucks ORD	97.49	0.7%	37	3,02,169

Company	Price	Index Weight	Quantity	Amount
AUTOMATIC DATA PROCESSING INC	276.73	0.7%	13	3,01,362
Palo Alto Networks	341.8	0.7%	10	2,86,326
GILEAD SCIENCES INC	83.84	0.7%	40	2,80,931
LAM RESEARCH CORP LIMITED	816.08	0.7%	4	2,73,452
INTEL CORP	23.46	0.7%	138	2,71,204
Mondelez International Inc	73.67	0.6%	43	2,65,367
KLA Corporation	774.41	0.6%	4	2,59,489
PINDUODUO INC-ADR	134.81	0.6%	22	2,48,447
CINTAS CORP COM	205.88	0.5%	13	2,24,205
Constellation Energy Corp	260.02	0.5%	10	2,17,819
Paypal Holdings Inc	78.03	0.5%	33	2,15,707
Synopsys Inc Com	506.39	0.5%	5	2,12,101
ASML Holding NV	833.25	0.5%	3	2,09,404
Cadence Design System Com	271.03	0.5%	9	2,04,338
O Reilly Automotive Inc	1151.6	0.5%	2	1,92,939
CrowdStrike Holdings Inc	280.47	0.5%	8	1,87,960
MARRIOTT INTERNATIONAL -CL A	248.6	0.5%	9	1,87,427
CSX CORP USD	34.53	0.4%	63	1,82,232
Marvell Technology Group Ltd	72.12	0.4%	28	1,69,162
Fortinet Inc	77.55	0.4%	25	1,62,409
Autodesk Inc Com	275.48	0.4%	7	1,61,539
NXP Semiconductors N.V.	240.01	0.4%	8	1,60,845
Airbnb Inc	126.81	0.4%	14	1,48,720
American Electric Power Co Inc	102.6	0.4%	17	1,46,112
DoorDash Inc	142.73	0.3%	12	1,43,478
Workday Inc	244.41	0.3%	7	1,43,320
PACCAR INC COM	98.68	0.3%	17	1,40,529
Monster Beverage Corp	52.17	0.3%	32	1,39,849
Roper Technologies Ord	556.44	0.3%	3	1,39,839
Ross Stores Inc Com	150.51	0.3%	11	1,38,690
Keurig Dr Pepper Inc	37.48	0.3%	44	1,38,147
Copart	52.4	0.3%	31	1,36,076
Charter Communications Inc	324.08	0.3%	5	1,35,741
PAYCHEX INC	134.19	0.3%	12	1,34,893
The Trade Desk Inc	109.65	0.3%	14	1,28,595
IDEXX Laboratories Inc	505.22	0.3%	3	1,26,967
Astrazeneca Sp ADS	77.91	0.3%	19	1,24,004
GE Healthcare Technologies Inc.	93.85	0.3%	15	1,17,927

Company	Price	Index Weight	Quantity	Amount
Old Dominion Freight Line Inc	198.64	0.3%	7	1,16,481
The Kraft Heinz Company	35.11	0.3%	39	1,14,705
Microchip Technology Inc	80.29	0.3%	17	1,14,340
Verisk Analytics Inc	267.96	0.3%	5	1,12,235
EXELON CORP	40.55	0.3%	32	1,08,700
Electronic Arts Inc Com	143.44	0.3%	9	1,08,144
FASTENAL CO	71.42	0.3%	18	1,07,691
Cognizant Technology Solutions Corp	77.18	0.3%	16	1,03,446
Coca-Cola Europacific Partners plc	78.75	0.2%	15	98,953
XCEL ENERGY INC COM	65.3	0.2%	18	98,463
Baker Hughes Co	36.15	0.2%	32	96,905
Datadog	115.06	0.2%	10	96,386
LULULEMON ATHLETICA INC COM STK USD0.01	271.35	0.2%	4	90,924
Diamondback Energy Inc	172.4	0.2%	6	86,652
ON Semiconductor Corp	72.61	0.2%	14	85,156
CoStar Group	75.44	0.2%	13	82,155
BIOGEN INC	193.84	0.2%	5	81,190
Ansys	318.63	0.2%	3	80,075
Take-Two Interactive S Com	153.71	0.2%	6	77,258
CDW Corporation	226.3	0.2%	4	75,829
Dexcom Inc	67.04	0.2%	13	73,007
Zscaler Inc	170.94	0.2%	5	71,598
Super Micro Computer Inc	41.64	0.2%	20	69,764
Moderna Inc	66.83	0.2%	12	67,180
ATLASSIAN CL A ORD	158.81	0.2%	5	66,518
GlobalFoundries Inc	40.25	0.1%	18	60,691
Illumina Inc	130.41	0.1%	5	54,622
Warner Bros Discovery Inc	8.25	0.1%	79	54,597
Arm Holdings Plc	143.01	0.1%	4	47,920
MongoDB Inc	270.35	0.1%	2	45,294
Dollar Tree Inc	70.32	0.1%	7	41,235

The Value of Portfolio Deposit and Cash Component would vary from time to time and would be declared by the Fund on a daily basis.

The cash component is arrived in the following manner:

Date	September 30, 2024
Index Value	16,80,484.00
Tracking Ratio	10000
NAV	164.1392
Creation Unit	250000
Amount	41034800
CU Amount	40995649.12
Cash Component	39150.88

The above is just an example to illustrate the calculation of cash component. Cash Component will vary depending upon the actual charges incurred

Please note:

- Transaction charges like brokerage, depository charges etc. are payable by the investor on per creation request and will be as determined by the AMC at the time of transaction.
- Cash component is an indicative amount and will be collected/paid as applicable on the date of purchase/redemption. It will vary depending upon the actual charges incurred and other incidental charges for creating units.

For accrued interest calculation of dated Government securities, the day count convention of 30/360

E. OTHER SCHEME SPECIFIC DISCLOSURES:

Listing and transfer of units	The units of Motilal Oswal Nasdaq 100 ETF are listed on the BSE and NSE and the trading is as per the normal settlement cycle.
Dematerialization of units	<ul style="list-style-type: none"> i. The Units of the Scheme will be available only in the dematerialized (electronic) mode. ii. The Investor under the Scheme will be required to have a beneficiary account with a Depository Participant of NSDL/CDSL and will be required to indicate in the application the Depository Participant's name, Depository Participant's ID Number and beneficiary account number of the applicant with the Depository Participant or such details requested in the Application Form / Transaction Form. iii. The Units of the Scheme will be issued / repurchased and traded compulsorily in dematerialized form.

	<p>iv. Applications without relevant details of his / her / their depository account are liable to be rejected.</p> <p>v. If KYC details of the investor including IPV is not updated with DP, the applications are liable to be rejected.</p>
Minimum Target amount	Not Applicable
Maximum Amount to be raised (if any)	Not Applicable
Allotment	All the units of the scheme are freely transferable and allotted on the basis of credit realization.
Refund	Not applicable
<p>Who can invest</p> <p>This is an indicative list and investors shall consult their financial advisor to ascertain whether the scheme is suitable to their risk profile.</p>	<p>This is an indicative list and you are requested to consult your financial advisor. The following are eligible to subscribe to the units of the Scheme:</p> <ol style="list-style-type: none"> 1. Resident adult individuals, either singly or jointly (not exceeding three) or on anyone or Survivor basis. 2. Minors through Parents/Lawful Guardian. 3. Hindu Undivided Family (HUF) through its Karta. 4. Partnership Firms in the name of any one of the partner. 5. Proprietorship in the name of the sole proprietor. 6. Companies, Body Corporate, Societies, (including registered co-operative societies), Association of Persons, Body of Individuals, Clubs and Public Sector Undertakings registered in India if authorized and permitted to invest under applicable laws and regulations. 7. Banks (including co-operative Banks and Regional Rural Banks), Financial Institutions. 8. Mutual Fund schemes registered with SEBI. 9. Non-Resident Indians (NRIs) / Persons of Indian Origin (PIOs) residing abroad on repatriation basis and on non-repatriation basis. NRIs and PIOs who are residents of U.S. and Canada cannot invest in the Schemes of MOMF. # 10. Foreign Portfolio Investor (FPI) 11. Charitable or Religious Trusts, Wakf Boards or endowments of private trusts (subject to receipt of necessary approvals as “Public securities” as required) and private trusts authorized to invest in units of Mutual Fund schemes under their trust deeds.

	<p>12. Army, Air Force, Navy, Para-military funds and other eligible institutions.</p> <p>13. Scientific and Industrial Research Organizations.</p> <p>14. Multilateral Funding Agencies or Bodies Corporate incorporated outside India with the permission of Government of India and the Reserve Bank of India.</p> <p>15. Overseas Financial Organizations which have entered into an arrangement for investment in India, inter-alia with a Mutual Fund registered with SEBI and which arrangement is approved by Government of India.</p> <p>16. Provident / Pension / Gratuity / Superannuation and such other retirement and employee benefit and other similar funds as and when permitted to invest.</p> <p>17. Qualified Foreign Investors (subject to and in compliance with the extant regulations)</p> <p>18. Other Associations, Institutions, Bodies etc. authorized to invest in the units of Mutual Fund.</p> <p>19. Trustees, AMC, Sponsor or their associates may subscribe to the units of the Scheme.</p> <p>20. Such other categories of investors permitted by the Mutual Fund from time to time, in conformity with the SEBI Regulations.</p> <p>21. Upon the minor attaining the status of major, the minor in whose name the investment was made, shall be required to provide all the KYC details, PAN details as mentioned under the paragraph “Anti Money Laundering and Know Your Customer”, updated bank account details including cancelled original cheque leaf of the new account and his specimen Signature duly authenticated by his banker. No further transactions shall be allowed till the status of the minor is changed to major.</p> <p>22. Pursuant to clause 17.6 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, investors are required to note that the minor shall be the sole unit holder in a folio. Joint holders will not be registered.</p> <p>The minor unit holder shall be represented either by natural parent (father and mother) or by a legal guardian.</p> <p>Payment of investment shall be from the authorized banking channels and from the bank account of minor or joint account of minor with guardian.</p>
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	<p>The process of minor attaining major and status of investment etc. is mention in Statement of Additional Information (SAI).</p> <p>Investors are requested to refer SAI for detailed information.</p>
Who cannot invest	<ol style="list-style-type: none"> 1. Persons residing in the Financial Action Task Force (FATF) Non-Compliant Countries and Territories (NCCTs). 2. Pursuant to RBI Circular No. 14 dated September 16, 2003, Overseas Corporate Bodies (OCBs) cannot invest in Mutual Funds. 3. United States Person (“U.S. person”*) and NRIs residing in Canada as defined under the laws of the United States of America and Canada respectively except lump sum subscription, System Investment Plan (SIP), switch transactions, Systematic Transfer Plan (STP), Systematic Withdrawal Plan (SWP), Fixed Amount Benefit Plan (formerly known as Cash Flow Plan and Motilal Oswal Value Index (MOVI) Pack Plan requests received from Non-resident Indians / Persons of Indian origin who at the time of such investment / first time registration of specified facility are present in India and submit a physical transaction request, or any other mode of transaction request at the discretion of the Investment Manager, along with such documents as may be prescribed by the AMC / Mutual Fund from time to time. The AMC shall accept such investments subject to the applicable laws and such other terms and conditions as may be notified by the AMC / Mutual Fund. The investor shall be responsible for complying with all the applicable laws for such investments. The AMC / Mutual Fund reserves the rights to put the transaction requests on hold / reject the transaction request / reverse allotted units, as the case may be, as and when identified by the AMC / Mutual Fund, which are not in compliance with the terms and conditions prescribed in this regard. 4. Such other persons as may be specified by AMC from time to time. <p>*The term “U.S. person” means any person that is a U.S. person within the meaning of Regulation S under the Securities Act of 1933 of U.S. or as defined by the U.S. Commodity Futures Trading Commission or as per such further amended definitions,</p>

	<p>interpretations, legislations, rules etc., as may be in force from time to time.</p> <p>The Trustees/AMC reserves the right to include / exclude new / existing categories of investors to invest in the Scheme from time to time and change, subject to SEBI Regulations and other prevailing statutory regulations, if any.</p>
<p>How to Apply and other details</p>	<p>This section must be read in conjunction with Statement of Additional Information Fund (herewith referred as “SAI”). Investors should mandatorily use the Application Forms, Transactions Request, included in the KIM and other standard forms available at the Investor Service Centers/ www.motilaloswalmf.com, for any financial/non-financial transactions. Any transactions received in any non-standard forms are liable to be rejected.</p> <p>Investors are advised to fill up the details of their bank account numbers on the application form in the space provided. In order to protect the interest of the Unit holders from fraudulent encashment of cheques, SEBI has made it mandatory for investors in mutual funds to state their bank account numbers in their applications. SEBI has also made it mandatory for investors to mention their Permanent Account Number (PAN) transacting in the units of Motilal Oswal Mutual Fund (herewith referred as “MOMF”), irrespective of the amount of transaction.</p> <p>Please also note that the KYC is mandatory for making investment in mutual funds schemes irrespective of the amount, for details please refer to SAI. The application (both direct application and application routed through Distributor) should be complete in all respects along with the cheque / pay order / demand draft / other payment instruction should be submitted at the Investor Service Center, Official Point of Acceptance of Transaction, at the registered and corporate office of the AMC and the office of the Registrar during their Business Hours on their respective Business Day. No outstation cheques or stock invests will be accepted. Currently, the option to invest in the Scheme through payment mode as Cash is not available. The Trustees reserves the right to change/modify above provisions at a later date.</p> <p>Investors can execute transactions online through the official</p>

	<p>website https://www.motilaloswalmf.com/investonline, Please refer to the SAI and Application form for the detailed instructions.</p> <p>Pursuant to the clause 17.16 of SEBI Master Circular for Mutual Funds dated June 27, 2024, the Investors subscribing to units of the Scheme are compulsorily required to provide: Nomination; or A declaration form for opting out of nomination.</p> <p>Pursuant to SEBI Circular vide SEBI/HO/IMD/IMD-I POD1/P/CIR/2024/29 dated April 30, 2024 the nomination for mutual funds shall be exempted for jointly held folios</p> <p>The applications where neither nomination is provided nor declaration for opting out of nomination is provided, are liable to be rejected</p>
<p>The policy regarding reissue of repurchased units, including the maximum extent, the manner of reissue, the entity (the scheme or the AMC) involved in the same.</p>	<p>Units once redeemed/repurchased will not be re-issued</p>
<p>Restrictions, if any, on the right to freely retain or dispose of units being offered.</p>	<p>The Trustee may, in the general interest of the Unitholders of the Scheme and when considered appropriate to do so based on unforeseen circumstances/unusual market conditions, impose restriction on redemption of Units of the Schemes. The following requirements will be observed before imposing restriction on redemptions:</p> <p>a. Restriction may be imposed when there are circumstances leading to a systemic crisis or event that severely constricts market liquidity or the efficient functioning of markets such as:</p> <p>i. Liquidity issues - when market at large becomes illiquid affecting almost all securities rather than any issuer specific security. AMCs should have in place sound internal liquidity management tools for schemes. Restriction on redemption cannot be used as an ordinary tool in order to manage the liquidity of a scheme. Further, restriction on redemption due to illiquidity of a specific security in the portfolio of a scheme due to a poor investment decision shall not be allowed.</p>

	<p>ii. Market failures, exchange closures - when markets are affected by unexpected events which impact the functioning of exchanges or the regular course of transactions. Such unexpected events could also be related to political, economic, military, monetary or other emergencies.</p> <p>iii. Operational issues - when exceptional circumstances are caused by force majeure, unpredictable operational problems and technical failures (e.g. a black out). Such cases can only be considered if they are reasonably unpredictable and occur in spite of appropriate diligence of third parties, adequate and effective disaster recovery procedures and systems</p> <p>b. Restriction on redemption may be imposed for a specific period of time not exceeding 10 working days in any 90 days' period.</p> <p>c. Any such imposition requires specific approval of Board of AMCs and Trustees and the same shall be immediately informed to SEBI.</p> <p>d. When restriction on redemption is applied the following procedure shall be followed:</p> <p>a) Redemption requests upto Rs. 2lakh will not be subject to such restriction.</p> <p>b) In case of redemption requests above Rs. 2 lakhs, the AMC shall redeem the first Rs. 2 lakhs without restriction and remaining part over above be subject to such restriction.</p> <p>Units of the Scheme which are issued in demat (electronic) form will be transferred and transmitted in accordance with the provisions of SEBI (Depositories and Participants) Regulations, as may be amended from time to time.</p>
<p>Cut off timing for subscriptions/ redemptions/ switches</p> <p>This is the time before which your application (complete in all respects) should reach the official points of acceptance.</p>	<p>The requirement of “cut-off” timing for NAV applicability as prescribed by SEBI from time to time shall not be applicable for direct transaction with AMCs in ETFs by MMs / APs and other eligible investors.</p> <p>In case of the underneath scenarios, applications received from investors for redemption upto 3.00 p.m. on any trading day, shall be processed by the AMC at the closing NAV of the day.</p>

	<p>Investors can directly approach the AMC for redemption of units of ETFs, for transaction of up to INR 25 Cr. without any exit load, in case of the following scenarios:</p> <ol style="list-style-type: none"> 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 such ETFs 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.
Where can the applications for purchase/redemption switches be submitted?	<p>Please refer the AMC website https://www.motilaloswalmf.com/contact-us at the following link for the list of official points of acceptance, collecting banker details etc.</p> <p>As per SEBI requirements, it is mandatory for an investor to provide his/her bank account number in the Application Form</p>
Where can the applications for purchase/redemption switches be submitted?	<p>Please refer the AMC website https://www.motilaloswalmf.com/contact-us at the following link for the list of official points of acceptance, collecting banker details etc.</p> <p>As per SEBI requirements, it is mandatory for an investor to provide his/her bank account number in the Application Form.</p>
Minimum amount for purchase/redemption/switches (mention the provisions for ETFs, as may be applicable, for direct subscription/redemption with AMC.	<p>On the Exchange: 1 unit and in multiples thereof.</p> <p>Directly with the Mutual Fund: For Market makers: The minimum amount for purchase/redemption would be in creation unit size of 2,50,000 units and in multiples thereof.</p> <p>For other eligible investors*: Direct transaction pertaining to subscription / redemption shall be facilitated by AMC for investors only for transactions greater than INR 25 Cr. (termed as other eligible investors). Any order placed for redemption or subscription directly with the AMC must be execution value of greater than INR 25 Cr.</p> <p>The aforesaid threshold shall not be applicable for MMs / APs and shall be periodically reviewed. MMs / APs shall transact with AMC only in multiples of creation unit size of respective scheme.</p>

	<p>All direct transaction by MMs / APs and eligible investors shall be at intra-day NAV based on the actual execution price of the underlying portfolio.</p> <p>It may be noted that: The requirement of “cut-off” timing for NAV applicability as prescribed by SEBI from time to time shall not be applicable for direct transaction with AMCs in ETFs by MMs / APs and other eligible investors.</p> <p>*the provisions relating to Eligible investors will not be applicable for the below mentioned investors till February 28, 2025–</p> <p>a. Schemes managed by Employee Provident Fund Organisation, India</p> <p>b. Recognized Provident Funds, approved gratuity</p>
<p>Accounts Statements</p>	<ul style="list-style-type: none"> • Units issued by the AMC under the scheme shall be credited to the investor’s beneficiary account with a Depository Participant (DP) of CDSL or NSDL. The AMC will credit the units to the beneficiary account of the unitholder within five business days from the date of receipt of credit of the Cash. With a view to create one record for all financial assets of every individual. In accordance with clause 14.4.3 of SEBI Master Circular dated June 27, 2024 enabled a single consolidated view of all the investments of an investor in Mutual Funds (MF) and securities held in demat form with the Depositories. In accordance with the above, the following shall be applicable for unitholders having a Demat Account. • Investors having MF investments and holding securities in Demat account shall receive a Single Consolidated Account Statement from the Depository. • Consolidation of account statement shall be done on the basis of PAN. In case of multiple holding, it shall be PAN of the first holder and pattern of holding. The CAS shall be generated on a monthly basis. • If there is any transaction in any of the Demat accounts of the investor or in any of his mutual fund folios depositories shall send the CAS within ten days from the month end. In case there is no transaction in any of the mutual fund folios and demat

	<p>accounts then CAS with holding details shall be sent to the investor on half yearly basis. The Consolidated Account statement will be in accordance to clause 14.4.3 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024. Investors are requested/encouraged to register/update their email id and mobile number of the primary holder with the AMC/RTA through our Designated Investor Service Centres (DISCs) in order to facilitate effective communication</p> <p>Annual Account Statement: The Mutual Fund shall provide the Account Statement to the Unitholders who have not transacted during the last six months prior to the date of generation of account statements. The Account Statement shall reflect the latest closing balance and value of the Units prior to the date of generation of the account statement, the account statements in such cases may be generated and issued along with the Portfolio Statement or Annual Report of the Scheme. Alternately, soft copy of the account statements shall be mailed to the investors' e-mail address, instead of physical statement, if so mandated.</p> <p>Note: If the investor(s) has/have provided his/their email address in the application form or any subsequent communication in any of the folio belonging to the investor(s), Mutual Fund / Asset Management Company reserves the right to use Electronic Mail (email) as a default mode to send various communication which include account statements for transactions done by the investor(s). The investor shall from time to time intimate the Mutual Fund / its Registrar and Transfer Agents about any changes in the email address.</p> <p>It may be noted that the primary holder's own email id and mobile no should be provided for speed and ease of communication in a convenient and cost effective manner, and to help prevent fraudulent transactions.</p>
Redemption	<p>The redemption or repurchase proceeds shall be dispatched to the unitholders within three working days from the date of redemption or repurchase.</p> <p>For list of exceptional circumstances refer para 14.1.3 of SEBI Master Circular for Mutual Funds dated June 27, 2024</p>

Bank Mandate	<p>As per SEBI requirements, it is mandatory for an investor to provide his/her bank account number in the Application Form. The Bank Account details as mentioned with the Depository should be mentioned. If depository account details furnished in the application form are invalid or not confirmed in the depository system, the application may be rejected. The Application Form without the Bank account details would be treated as incomplete and rejected.</p> <p>Notwithstanding any of the above conditions, any application may be accepted or rejected at the sole and absolute discretion of the Trustee.</p>
Delay in payment of redemption / repurchase proceeds/dividend	<p>The Asset Management Company shall be liable to pay interest to the unitholders at rate as specified vide clause 14.2 of SEBI Master Circular for Mutual Funds dated June 27, 2024 by SEBI for the period of such delay</p>
Unclaimed Redemption Amount	<p>In accordance with clause 14.3 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, Mutual Funds shall provide the details of investors on their website like, their name, address, folios, etc. The website shall also include the process of claiming the unclaimed amount along with necessary forms and document. Further, the unclaimed amount along with its prevailing value shall be disclosed to investors separately in their periodic statement of accounts/CAS.</p> <p>Further, pursuant to said circular on treatment of unclaimed redemption, redemption amounts remaining unclaimed based on expiry of payment instruments will be identified on a monthly basis and amounts of unclaimed redemption would be deployed in the respective Unclaimed Amount Plan(s) as follows:</p> <ul style="list-style-type: none"> • Motilal Oswal Liquid Fund - Unclaimed Redemption - Upto 3 years • Motilal Oswal Liquid Fund - Unclaimed Redemption - Greater than 3 years. <p>Investors are requested to note that pursuant to the circular investors who claim the unclaimed amounts during a period of three years from the due date shall be paid initial unclaimed amount along-with the income earned on its deployment. Investors, who claim these amounts after 3 years, shall be paid initial unclaimed amount along-with the income earned on its deployment till the end of the third year. After the third year, the</p>

	income earned on such unclaimed amounts shall be used for the purpose of investor education.
Disclosure w.r.t investment by minors	<p>Minors through Parents/Lawful Guardian. AMC will follow uniform process ‘in respect of investments made in the name of a minor through a guardian’ in terms of clause 17.6.1 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024.</p> <p>Upon the minor attaining the status of major, the minor in whose name the investment was made, shall be required to provide all the KYC details, PAN details as mentioned under the paragraph “Anti Money Laundering and Know Your Customer”, updated bank account details including cancelled original cheque leaf of the new account and his specimen Signature duly authenticated by his banker. No further transactions shall be allowed till the status of the minor is changed to major.</p> <p>The minor unit holder shall be represented either by natural parent (father and mother) or by a legal guardian. Payment of investment shall be from the authorised banking channels and from the bank account of minor or joint account of minor with guardian.</p> <p>The process of minor attaining major and status of investment etc. is mention in Statement of Additional Information (SAI).</p>
KYC Requirements	<p>Investor are requested to take note that it is mandatory to complete the KYC requirements (including updation of Permanent Account Number) for all unit holders, including for all joint holders and the guardian in case of folio of a minor investor. Accordingly, financial transactions (including redemptions, switches and all types of systematic plans) and non-financial requests are liable to be rejected, if the unit holders have not completed the KYC requirements. Notwithstanding in the above cases, the AMC reserves the right to ask for any requisite documents before processing of financial and non-financial transactions or freeze the folios as appropriate. Unit holders are advised to use the applicable KYC Form for completing the KYC requirements and submit the form at the point of acceptance. Further, upon updation of PAN details with the KRA (KRA-KYC)/ CERSAI (CKYC), the unit holders are requested to intimate us/our Registrar and Transfer Agent their PAN information along with the folio details for updation in our records.</p>

Role of Authorised Participant Market Makers	The role of Authorised Participants is to offer liquidity of the units of the Scheme on the Stock Exchange where the Units are listed. Authorised Participants may offer to buy and sell quotes (bid and ask quotes) on the Exchanges such that buy and sell orders get executed in the market subject to price compatibility. Authorised Participants may for the purpose of creating liquidity subscribe or redeem the units of the Scheme directly with the Mutual Fund.
Purchase / Sale of the units of Scheme on the Exchange	<p>Buying / Selling of units of the Scheme on the Exchange is just like buying / selling any other normal listed security. If an investor has bought units, an investor has to pay the purchase amount to the broker / subbroker such that the amount paid is realised before the funds pay-in day of the settlement cycle on the exchange. If an investor has sold units, an investor has to deliver the units to the broker / sub-broker before the securities pay-in day of the settlement cycle on the exchange. The units (in the case of units bought) and the funds (in the case of units sold) are paid out to the broker on the payout day of the settlement cycle on the exchange. The trading member would pay the money or units to the investor in accordance with the time prescribed by the stock exchange regulation.</p> <p>If an investor has bought units, he/she should give standing instructions for 'Delivery-In' to his/her DP for accepting units in his/her beneficiary account. An investor should give the details of his/her beneficiary account and the DP-ID of his/her DP to his/her trading member. The trading member will transfer the units directly to his/her beneficiary account on receipt of the same from exchange clearing corporation. An investor who has sold units should instruct his/her Depository Participant (DP) to give 'Delivery Out' instructions to transfer the units from his/her beneficiary account to the Pool Account of his/her trading member through whom he/she have sold the units. The details of the pool a/c of his/her trading member to which the units are to be transferred, unit quantity etc. should be mentioned in the Delivery Out instructions given by him/her to the DP. The instructions should be given well before the prescribed securities pay-in day. SEBI has advised that the Delivery Out instructions should be given at least 24 hours prior to the cut-off time for the prescribed securities pay-in to avoid any rejection of instructions due to data entry errors, network problems, etc.</p>
Transaction handling charges	Transaction handling charges include brokerage, depository participant charges, uploading charges and such other charges that

	the Mutual Fund may have to incur in the course of accepting the portfolio deposit or for giving a portfolio of securities as consideration for a redemption request. Such transaction handling charges shall be recoverable from the transacting authorized participant.
Cost of trading on the Stock Exchange	Investor will have to bear the cost of brokerage and other applicable statutory levies e.g. Securities Transaction Tax, etc. when the units are bought or sold on the stock exchange.

III. OTHER DETAILS

A. PERIODIC DISCLOSURES

<p>Net Asset Value</p> <p>This is the value per unit of the scheme on a particular day. You can ascertain the value of your investments by multiplying the NAV with your unit balance.</p>	<p>The NAV will be calculated on all business days and disclosed in the manner specified by SEBI. The AMC shall update the NAVs on its website www.motilaloswalmf.com and also on AMFI website www.amfiindia.com by 10.00 a.m. on next business day. If the NAVs are not available before 10.00 a.m. on next business day, the reason for delay in uploading NAV would be explained to AMFI in writing. If the NAV is not available before the commencement of Business Hours on the following day due to any reason, the Mutual Fund shall issue a press release giving reasons and explaining when the Mutual Fund would be able to publish the NAV.</p> <p>Investors can also contact the office of the AMC to obtain the NAV of the Scheme.</p> <p>The AMC may also calculate intra-day indicative NAV (computed based on snapshot prices of the underlying securities traded and available on NSE) and will be updated during the market hours on its website https://www.motilaloswalmf.com/.</p> <p>Intra-day indicative NAV will not have any bearing on the creation or redemption of units directly with the Fund. iNAV of an ETF shall be disclosed on a continuous basis on the NSE, where the units of these ETFs are proposed to be listed and traded. The iNAV shall be disclosed within a maximum time lag of 15 seconds from underlying market.</p>
<p>Monthly & Annual Disclosure of Risk-o-meter</p>	<p>The fund shall communicate any change in risk-o-meter by way of Notice cum Addendum and by way of an e-mail or SMS to unitholder. Further Risk-o-meter of scheme shall be evaluated on a monthly basis and Risk-o-meter along with portfolio shall be disclosed on website (https://www.motilaloswalmf.com/download/regulatory-updates) and on AMFI website within 10 days from the close of each month.</p> <p>Additionally, MOMF shall disclose the risk level of all schemes as on March 31 of every year, along with number of times the risk level has changed over the year, on its website and AMFI website.</p>
<p>Disclosure of Benchmark Risk-o-meter</p>	<p>Pursuant to clause 5.16.1 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, the AMC shall disclose risk-o-meter of the scheme and benchmark in all disclosures including promotional material or that stipulated by SEBI wherever the performance of the scheme vis-à-vis that of the benchmark is disclosed to the investors in which the unit holders</p>

	are invested as on the date of such disclosure. https://www.motilaloswalmf.com/download/month-end-portfolio
Scheme Summary Document	The AMC has provided on its website(https://www.motilaloswalmf.com/download/scheme-summary-documents) Scheme summary document which is a standalone scheme document for all the Schemes which contains all the details of the Scheme.
Fortnightly Portfolio Disclosures:	The Mutual Fund shall disclose portfolio as on the last day of the fortnight for all their schemes on its website (https://www.motilaloswalmf.com/download/month-end-portfolio)and on the website of AMFI within 5 days from the end of fortnight. In case of unitholders whose e-mail addresses are registered, the Mutual Fund/ AMC shall send via email the fortnightly statement of scheme portfolio within 5 days from the close of each fortnight.
Monthly & Half yearly Disclosures: Portfolio This is a list of securities where the corpus of the scheme is currently invested. The market value of these investments is also stated in portfolio disclosures.	<p>The Mutual Fund / AMC shall disclose portfolio (along with ISIN) in a user friendly & downloadable spreadsheet format, as on the last day of the month/half year for the scheme(s) on its website (www.motilaloswalmf.com) and on the website of AMFI (www.amfiindia.com) within 10 days from the close of each month/half year.</p> <p>In case of investors whose email addresses are registered with MOMF, the AMC shall send via email both the monthly and half yearly statement of scheme portfolio within 10 days from the close of each month/half year respectively.</p> <p>The AMC shall publish an advertisement every half-year, in the all India edition of at least two daily newspapers, one each in English and Hindi, disclosing the hosting of the half yearly statement of the schemes portfolio on the AMC's website (www.motilaloswalmf.com) and on the website of AMFI (www.amfiindia.com). The AMC shall provide physical copy of the statement of scheme portfolio on specific request received from investors.</p>
Half yearly Disclosures: Financial Results	The Mutual Fund shall within one month from the close of each half year, that is on 31 st March and on 30 th September, host a soft copy of its unaudited financial results on its website. The mutual fund shall publish an advertisement disclosing the hosting of such financial results on their website, in atleast one English daily newspaper having nationwide circulation and in a newspaper having wide circulation published in the language of the region where the Head Office of the Mutual Fund is situated.
Annual Report	The Mutual Fund / AMC will host the Annual Report of the Schemes on its website (https://www.motilaloswalmf.com/download/financials) and on the

	<p>website of AMFI (www.amfiindia.com) not later than four months (or such other period as may be specified by SEBI from time to time) from the date of closure of the relevant accounting year (i.e. 31st March each year).</p> <p>The Mutual Fund / AMC shall mail the scheme annual reports or abridged summary thereof to those investors whose e-mail addresses are registered with MOMF. The full annual report or abridged summary shall be available for inspection at the Head Office of the Mutual Fund and a copy shall be made available to the investors on request at free of cost.</p> <p>Investors who have not registered their e-mail id will have to specifically opt-in to receive a physical copy of the Annual Report or Abridged Summary thereof.</p> <p>MOMF will publish an advertisement every year in the all India edition of at least two daily newspapers, one each in English and Hindi, disclosing the hosting of scheme wise Annual Report on the AMC website (https://www.motilalosalwalmf.com/download/financials) and on the website of AMFI (www.amfiindia.com).</p>
Product Dashboard	<p>In accordance with clause 5.8.4 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, the AMC has designed and developed the dashboard on their website(Mutual Funds Performance Top Performing Mutual Funds to Invest in India (motilalosalwalmf.com)) wherein the investor can access information with regard to scheme's AUM, investment objective, expense ratios, portfolio details and past performance of all the schemes.</p>
Disclosure of Tracking Error	<p>The tracking error i.e. the annualized standard deviation of the difference in daily returns between the underlying index or goods and the NAV of the ETF/ Index Fund, based on past one year rolling data shall not exceed 2%.</p> <p>In case of unavoidable circumstances in the nature of force majeure, which are beyond the control of the AMC, the tracking error may exceed 2% and the same will be intimated to the Trustees with corrective actions taken by the AMC, if any.</p> <p>For ETFs in existence for a period of less than one year, the annualized standard deviation shall be calculated based on available data.</p> <p>The Scheme shall disclose the tracking error based on past one year rolling data, on a daily basis, on the website of AMC and AMFI.</p>

Disclosure of Tracking Difference	Tracking difference i.e. the annualized difference of daily returns between the index or goods and the NAV of the Scheme will be disclosed on the website of the AMC and AMFI, on a monthly basis, for tenures 1 year, 3 years, 5 years, 10 years and since the date of allotment of units.
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B. TRANSPARENCY/NAV DISCLOSURE

The NAV will be calculated on all business days and disclosed in the manner specified by SEBI. The AMC shall update the NAVs on its website www.motilaloswalmf.com and also on AMFI website www.amfiindia.com by 10.00 a.m. on next business day. If the NAVs are not available before 10.00 a.m. on next business day, the reason for delay in uploading NAV would be explained to AMFI in writing. If the NAV is not available before the commencement of Business Hours on the following day due to any reason, the Mutual Fund shall issue a press release giving reasons and explaining when the Mutual Fund would be able to publish the NAV.

Investors can also contact the office of the AMC to obtain the NAV of the Scheme.

The AMC may also calculate intra-day indicative NAV (computed based on snapshot prices of the underlying securities traded and available on NSE) and will be updated during the market hours on its website <https://www.motilaloswalmf.com/>.

Intra-day indicative NAV will not have any bearing on the creation or redemption of units directly with the Fund. iNAV of an ETF shall be disclosed on a continuous basis on the BSE and NSE, where the units of these ETFs are proposed to be listed and traded. The iNAV shall be disclosed within a maximum time lag of 15 seconds from underlying market.

C. TRANSACTION CHARGES AND STAMP DUTY

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

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

However, there will be no transaction charge on:

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

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

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

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

Details to be provided in SAI.

D. ASSOCIATE TRANSACTIONS- Please refer to Statement of Additional Information (SAI)

E. TAXATION-

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

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

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

Nature of Income	Resident Investor	Mutual Fund
Long Term Capital Gains (Redeemed between April 1, 2024 to July 22, 2024)	12.5% above Rs.1.00 Lac*	Nil
Long Term Capital Gains (Redeemed on or after July 23, 2024)	12.5% above Rs.1.25 Lac*	Nil
Short Term Capital Gains	20%	Nil

*subject to grandfathering clause

Capital Gains tax rates are excluding Surcharge & education cess.

For details on taxation, please refer to the clause on Taxation in the Scheme Additional Information (SAI).

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.

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F. RIGHTS OF UNITHOLDERS- Please refer to SAI for details.

G. LIST OF OFFICIAL POINTS OF ACCEPTANCE:

To get more information on list of official point of acceptance, Please refer link:
<https://www.motilaloswalmf.com/contact-us>

Kfin Technologies Limited (Official Collection Centres)

Registrar

KFin Technologies Limited

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

Tel: 040 79611000 / 67162222

Toll Free No: 18004254034/35

Email: compliance.corp@kfintech.com

Website: www.kfintech.com/

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

H. PENALTIES, PENDING LITIGATION OR PROCEEDINGS, FINDINGS OF INSPECTIONS OR INVESTIGATIONS FOR WHICH ACTION MAY HAVE BEEN TAKEN OR IS IN THE PROCESS OF BEING TAKEN BY ANY REGULATORY AUTHORITY

Details of pending litigations of MOFSL are as follows:

Link for Brief on litigation cases:

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