



Report on Stewardship Activities for the Financial Year 2023-2024

In terms of the provisions of Para 6.16 (**Role of Mutual Funds in Corporate Governance of Public Listed Companies**) of **Master Circular for Mutual Funds dated May 19, 2023, Mutual Funds/AMCs** are required to follow the Stewardship Code in relation to the schemes' investments in listed equities of companies ("Investee Companies").

Further, in accordance with Principle 6 of the Stewardship Guidelines, AMCs should provide a periodic report to the ultimate beneficiaries (unitholders) on discharge of stewardship responsibilities, as a part of public disclosures.

Pursuant to the above, the status report on compliance with the stewardship activities/responsibilities by Helios Capital Asset Management (India) Private Limited ('the AMC'), during financial year 2023-24 is mentioned below:

Principles of Stewardship Code	Status of Compliance	Comments
Principle 1: Institutional Investors should formulate a comprehensive policy on the discharge of their stewardship responsibilities, publicly disclose it, review and update it periodically.	Complied with	The AMC has formulated Stewardship Code ('Code') in accordance with the provision of the SEBI Circulars. The Code was approved by the Board of Directors of the AMC and Helios Trustee Private Limited (Trustee Company) on July 04, 2023. The AMC reviews said code once every two years or earlier, if required, in light of change in applicable law and/or for business reasons. The Code has been disclosed on the Helios MF's website www.heliosmf.in .
Principle 2: Institutional investors should have a clear policy on how they manage conflicts of interest in fulfilling their stewardship responsibilities and publicly disclose it.	Complied with	The Code also covers conflict of interests in fulfilling stewardship responsibilities as well as the manner in which such conflicts would be managed without diluting the spirit of discharging stewardship responsibilities.
Principle 3: Institutional investors should monitor their investee companies.	Complied with	The Code clearly defines the process for monitoring the investee companies and the same were monitored through various activities like financial performance analysis, management evaluation, business outlook, corporate governance, capital structure, industry level changes, and other key risk areas.

Principles of Stewardship Code	Status of Compliance	Comments
<p>Principle 4: Institutional investors should have a clear policy on intervention in their investee companies. Institutional investors should also have a clear policy for collaboration with other institutional investors where required, to preserve the interests of the ultimate investors, which should be disclosed.</p>	Complied with	<p>In order to protect to protect value of investments and discharging stewardship responsibility, the Code provides for intervention of investee company on a case-by-case basis. Decision for intervention will be decided by the Equity Investment Team with the approval of the Chief Executive Officer.</p> <p>The circumstances for intervention may, inter alia, include poor financial performance of the company, corporate governance related practices, ESG risks, leadership issues, litigation, Inequitable treatment of shareholders, Poor business strategy, Non-compliance with regulations etc.</p>
<p>Principle 5: Institutional investors should have a clear policy on voting and disclosure of voting activity.</p>	Complied with	<p>The AMC has formulated the Voting policy approved by the Board of directors of the AMC and Trustee Company. The Policy lays down the rules related to voting on the issues related to the investee companies. The Policy has been disclosed on Helios MF's website www.heliosmf.in</p> <p>The AMC has also disclosed its voting activities on the website on quarterly basis as per the guidelines issued by SEBI.</p>
<p>Principle 6: Institutional investors should report periodically on their stewardship activities.</p>	Complied with	<p>In terms of the requirements laid down under the Principle 6, this report has been prepared for the purpose of disclosure on the website of the AMC and reporting to the investors of Helios Mutual Fund on how AMC has fulfilled its stewardship responsibilities for the FY 2023-24.</p> <p>Further, this report is also being sent to the investors along with / as part of the annual report of the scheme(s) of Helios Mutual Fund for the FY 2023-24. Also, as per the prescribed regulatory requirements, the quarterly / annual voting disclosure(s) providing details of the votes cast by the AMC for all the resolutions put forth by the investee companies for shareholders' approval for the FY 2023-24 are being hosted on the website of the AMC.</p>

Note: Helios Mutual Fund was registered with SEBI on August 10, 2023, and launched its first equity scheme on October 23, 2023 and investments in equities were started effective from November 07, 2023 (post closure of the New Fund Offer Period) Accordingly, the above status report pertains to the period November 07, 2023 to March 31, 2024.