

HARIBHAKTI & CO. LLP

Chartered Accountants

RAS/MUM/IA/25-26/551/030

April 12, 2025

Helios Capital Asset Management (India) Private Limited
515 A, 5th Floor, The Capital,
Plot C70, Bandra Kurla Complex,
Bandra East, Mumbai,
Maharashtra 400 051

Dear Sirs,

Sub: Certification on Voting Reports disclosed by the Mutual Fund for FY 2024-25

We have been requested by Helios Mutual Fund (“the Mutual Fund”) to certify the voting reports disclosed by them on their website, in terms of a SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024 for the purpose of onward submission to Trustees of the Mutual Fund.

1. The compliance with the requirements of the SEBI Circular and approved Proxy Voting Policy (as uploaded on Mutual Fund website) is responsibility of the management of the Mutual Fund.
2. The following documents/details/information have been furnished to us by the Mutual Fund:
 - i) Quarterly voting reports disclosed on Mutual Fund website for Financial Year 2024-2025.
 - ii) Voting data and supporting documents maintained by the Mutual Fund relating to the votes cast during the Financial Year 2024-2025.
 - iii) Proxy Voting Policy (version 1.1) dated July 22, 2024.
3. We have performed the following procedures:-
 - i) We have reviewed the voting data and supporting documents maintained by the Mutual Fund. The details are provided as per Annexure to the certificate.
 - ii) We have reviewed screenshots of mutual fund website post upload of voting data to ensure that voting reports were disclosed on the Mutual Fund’s website (in a spreadsheet format) on a quarterly basis within 10 working days from the end of the respective quarter.



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- iii) We have reviewed whether the contents of the voting reports are matching with the supporting documents maintained by the Mutual Fund.
4. Based on the procedures performed by us as stated above, and according to the information & explanations provided to us by the AMC, we report that:
 - i) Voting reports for the applicable quarters of Financial Year 2024-25 disclosed on the Mutual Fund's website are in accordance with the format prescribed in the circular.
 - ii) Voting reports were disclosed on the Mutual Fund's website on a quarterly basis within 10 working days from the end of the relevant quarter.
 - iii) Contents of the voting reports are matching with the supporting documents maintained by the Mutual Fund.
 5. We have not reviewed the appropriateness of the voting decisions taken by the management of the Mutual fund.
 6. This Certificate is issued solely for the purpose of onward submission to the Trustees of the Helios Mutual Fund. This Certificate may not be useful for any other purpose. Haribhakti & Co. LLP, Chartered Accountants shall not be liable to the Mutual Fund or to any other concerned, for any claims, liabilities or expenses relating to this assignment, except to the extent of fees relating to this assignment.

Thanking you,

Yours Sincerely,

For Haribhakti & Co. LLP

Chartered Accountants

Firm Registration No: 103523W / W100048



Mitesh Parekh

Partner- Risk and Advisory Services

ICAI Membership Number: 114627

UDIN: 25114627BMIOBB8797

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Place: Mumbai

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Annexure

Summary of votes cast by the Mutual Fund during the Financial Year 2024-2025:

| Helios Mutual Fund | | | | | |
|--|----------------|---------------------------------|----------------------------------|----------------|------------------|
| Summary of Votes cast during the F.Y. 2024-25 | | | | | |
| F.Y. | Quarter | Total no. of resolutions | Break-up of Vote decision | | |
| | | | For | Against | Abstained |
| 2024-2025 | Apr - Jun 2024 | 104 | 86 | 18 | 0 |
| 2024-2025 | Jul - Sep 2024 | 446 | 360 | 86 | 0 |
| 2024-2025 | Oct - Dec 2024 | 61 | 35 | 26 | 0 |
| 2024-2025 | Jan - Mar 2025 | 64 | 50 | 14 | 0 |