



NOTICE CUM ADDENDUM No. 50/2025

Notice-cum-addendum to the Scheme Information Documents (SID) and Key Information Memorandums (KIM) of the schemes of Helios Mutual Fund (“the Fund”)

Notice is hereby given that SEBI, vide its Notification No. SEBI/LAD-NRO/GN/2025/272 dated October 31, 2025, has notified certain amendments to the SEBI (Mutual Funds) Regulations, 1996. Among others, the definition of “equity related instruments” has been amended to include units of Real Estate Investment Trusts (REITs). Further, as per SEBI Circular No. HO/24/13/12(1)2025-IMD-POD-2/I/157/2025 dated November 28, 2025, any investment made by Mutual Funds in REITs shall be considered as an investment in equity related instruments, with effect from January 1, 2026.

In view of the above, investors are requested to note that all existing schemes of the Fund having provisions to invest in equity and equity related instruments shall also be eligible to invest in units of REITs, as per the overall asset allocation pattern for equity and equity related instruments specified in the SID/KIM of the respective schemes, subject to certain investment restrictions for REITs as specified under the said SEBI notification.

Accordingly, in terms of the aforesaid SEBI Circular dated November 28, 2025, the following changes are being made to the SID/KIM of the existing equity and hybrid schemes of the Fund (**viz. Helios Flexi Cap Fund, Helios Balanced Advantage Fund, Helios Financial Services Fund, Helios Large & Mid Cap Fund, Helios Mid Cap Fund, and Helios Small Cap Fund**) with effect from January 1, 2026:

1. Common changes across all the aforesaid schemes

SID / KIM section	Existing Provision	Revised Provision
Definition of “equity related instruments” [SID section II. I. A. Definition and Interpretation]	Equity related instruments include convertible debentures, convertible preference shares, warrants carrying the right to obtain equity shares, equity derivatives, and such other instrument as may be specified by the Board from time to time.	Equity related instruments include convertible debentures, convertible preference shares, warrants carrying the right to obtain equity shares, equity derivatives, units of Real Estate Investment Trust and such other instrument as may be specified by SEBI from time to time.
Para below the Asset Allocation Pattern table – Description of equity and Equity Related instruments [SID section I, Part II – A. How will the scheme allocate its assets?]	^Equity and Equity related instruments include (but not limited to) convertible debentures, equity warrants, convertible preference shares and equity derivatives.	^Equity and Equity related instruments include (but not limited to) convertible debentures, equity warrants, convertible preference shares, units of REITs and equity derivatives.
Investment Restriction [SID section II, Part II – B. What are the investment restrictions?]	The Fund under all its Schemes shall not own more than 10% of any company’s paid up capital carrying voting rights. Provided, investment in the asset management company or the trustee company of a mutual fund shall be governed by clause (a), of sub-regulation (1), of	The Fund under all its Schemes shall not own more than 10% of any company’s paid up capital carrying voting rights or 10% of units of REITs issued by a single issuer, as the case may be. Provided, investment in the asset management company or the trustee company of a mutual fund shall be governed by clause (a), of sub-

	regulation 7B of the SEBI (Mutual Funds) Regulations, 1996.	regulation (1), of regulation 7B of the SEBI (Mutual Funds) Regulations, 1996.
Investment Restriction [SID section II, Part II – B. What are the investment restrictions?]	The Scheme shall not invest more than 10% of its NAV in equity shares or equity related instruments of any company. Provided that the limit of 10 per cent shall not be applicable for investments in case of index fund or sector or industry specific scheme.	The Scheme shall not invest more than 10% of its NAV in equity shares or equity related instruments of any entity . Provided that the limit of 10 per cent shall not be applicable for investments in case of index fund or sector or industry specific scheme.

2. Additional changes to the SID and KIM of Helios Balance Advantage Fund, Helios Mid Cap Fund, Helios Large & Mid Cap Fund, and Helios Financial Services:

Scheme	Existing Provision	Revised Provision																												
Helios Balanced Advantage Fund [SID section I, Part II – A. How will the scheme allocate its assets?]	Asset Allocation Pattern																													
	<table border="1"> <thead> <tr> <th rowspan="2">Instruments</th> <th colspan="2">Indicative allocations (% of total assets)</th> </tr> <tr> <th>Maximum</th> <th>Minimum</th> </tr> </thead> <tbody> <tr> <td>Equity & Equity related instruments</td> <td>100</td> <td>0</td> </tr> <tr> <td>Debt Securities and Money Market Instruments, cash, and cash equivalents and / or units of debt oriented mutual fund schemes/ Exchange Traded Funds (ETFs).</td> <td>100</td> <td>0</td> </tr> </tbody> </table>	Instruments	Indicative allocations (% of total assets)		Maximum	Minimum	Equity & Equity related instruments	100	0	Debt Securities and Money Market Instruments, cash, and cash equivalents and / or units of debt oriented mutual fund schemes/ Exchange Traded Funds (ETFs).	100	0	<table border="1"> <thead> <tr> <th rowspan="2">Instruments</th> <th colspan="2">Indicative allocations (% of total assets)</th> </tr> <tr> <th>Maximum</th> <th>Minimum</th> </tr> </thead> <tbody> <tr> <td>Equity & Equity related instruments, including units issued REITs</td> <td>100</td> <td>0</td> </tr> <tr> <td>Debt Securities and Money Market Instruments, cash, and cash equivalents and / or units of debt oriented mutual fund schemes/ Exchange Traded Funds (ETFs).</td> <td>100</td> <td>0</td> </tr> </tbody> </table>	Instruments	Indicative allocations (% of total assets)		Maximum	Minimum	Equity & Equity related instruments, including units issued REITs	100	0	Debt Securities and Money Market Instruments, cash, and cash equivalents and / or units of debt oriented mutual fund schemes/ Exchange Traded Funds (ETFs).	100	0						
	Instruments		Indicative allocations (% of total assets)																											
		Maximum	Minimum																											
Equity & Equity related instruments	100	0																												
Debt Securities and Money Market Instruments, cash, and cash equivalents and / or units of debt oriented mutual fund schemes/ Exchange Traded Funds (ETFs).	100	0																												
Instruments	Indicative allocations (% of total assets)																													
	Maximum	Minimum																												
Equity & Equity related instruments, including units issued REITs	100	0																												
Debt Securities and Money Market Instruments, cash, and cash equivalents and / or units of debt oriented mutual fund schemes/ Exchange Traded Funds (ETFs).	100	0																												
Helios Mid Cap Fund [SID section I, Part II – A. How will the scheme allocate its assets?]	Asset Allocation Pattern																													
	<table border="1"> <thead> <tr> <th rowspan="2">Instruments</th> <th colspan="2">Indicative allocations (% of total assets)</th> </tr> <tr> <th>Maximum</th> <th>Minimum</th> </tr> </thead> <tbody> <tr> <td>Equity & Equity related instruments of Mid cap companies</td> <td>100</td> <td>65</td> </tr> <tr> <td>Equity and equity related instruments of companies of other than mid cap companies</td> <td>35</td> <td>0</td> </tr> <tr> <td>Debt Securities and Money Market Instruments</td> <td>35</td> <td>0</td> </tr> </tbody> </table>	Instruments	Indicative allocations (% of total assets)		Maximum	Minimum	Equity & Equity related instruments of Mid cap companies	100	65	Equity and equity related instruments of companies of other than mid cap companies	35	0	Debt Securities and Money Market Instruments	35	0	<table border="1"> <thead> <tr> <th rowspan="2">Instruments</th> <th colspan="2">Indicative allocations (% of total assets)</th> </tr> <tr> <th>Maximum</th> <th>Minimum</th> </tr> </thead> <tbody> <tr> <td>Equity & Equity related instruments of Mid cap companies, including units issued by REITs</td> <td>100</td> <td>65</td> </tr> <tr> <td>Equity and equity related instruments of companies of other than mid cap companies, including units issued by REITs</td> <td>35</td> <td>0</td> </tr> <tr> <td>Debt Securities and Money Market Instruments</td> <td>35</td> <td>0</td> </tr> </tbody> </table>	Instruments	Indicative allocations (% of total assets)		Maximum	Minimum	Equity & Equity related instruments of Mid cap companies, including units issued by REITs	100	65	Equity and equity related instruments of companies of other than mid cap companies, including units issued by REITs	35	0	Debt Securities and Money Market Instruments	35	0
	Instruments		Indicative allocations (% of total assets)																											
		Maximum	Minimum																											
Equity & Equity related instruments of Mid cap companies	100	65																												
Equity and equity related instruments of companies of other than mid cap companies	35	0																												
Debt Securities and Money Market Instruments	35	0																												
Instruments	Indicative allocations (% of total assets)																													
	Maximum	Minimum																												
Equity & Equity related instruments of Mid cap companies, including units issued by REITs	100	65																												
Equity and equity related instruments of companies of other than mid cap companies, including units issued by REITs	35	0																												
Debt Securities and Money Market Instruments	35	0																												

Helios Large & Mid Cap Fund [SID section I, Part II – A. How will the scheme allocate its assets?]	Asset Allocation Pattern			Asset Allocation Pattern		
	Instruments	Indicative allocations (% of total assets)		Instruments	Indicative allocations (% of total assets)	
		Maximum	Minimum		Maximum	Minimum
	Equity & Equity related instrument of large cap companies	65	35	Equity & Equity related instrument of large cap companies, including units issued by REITs	65	35
	Equity & Equity related instrument of Mid cap companies	65	35	Equity & Equity related instrument of Mid cap companies, including units issued by REITs	65	35
	Equity and equity related instruments of companies other than large & mid cap companies	30	0	Equity and equity related instruments of companies other than large & mid cap companies, including units issued by REITs	30	0
Debt Securities and Money Market Instruments	10	0	Debt Securities and Money Market Instruments	10	0	
Helios Financial Services Fund [SID section I, Part II – A. How will the scheme allocate its assets?]	Asset Allocation Pattern			Asset Allocation Pattern		
	Instruments	Indicative allocations (% of total assets)		Instruments	Indicative allocations (% of total assets)	
		Maximum	Minimum		Maximum	Minimum
	Equity & Equity related instrument of companies engaged in financial services sector	100	80	Equity & Equity related instrument of companies engaged in financial services sector	100	80
	Equity and equity related instruments of companies other than above	20	0	Equity and equity related instruments of companies other than above, including units issued by REITs	20	0
Debt Securities and Money Market Instruments	20	0	Debt Securities and Money Market Instruments	20	0	

Consequent to the above change, reference of REITs stands deleted from the negative list specified subsequent the asset allocation pattern table [SID section I, Part II – A. How will the scheme allocate its assets?] of the respective schemes, and following scheme specific risk factors pertaining to investment in REITs stands inserted under the Section II. I. B. ‘Risk Factors’:

Risk Factors Associated with Investments in REITs

- **Market Risk:** REITs are volatile and prone to price fluctuations on a daily basis owing to market movements. Investors may note that AMC/Fund Manager’s investment decisions may not always be profitable, as actual market movements may be at variance with the anticipated trends. The NAV of the Scheme is vulnerable to movements in the prices of securities

invested by the scheme, due to various market related factors like changes in the general market conditions, factors and forces affecting capital market, level of interest rates, trading volumes, settlement periods and transfer procedures. The scheme will undertake active portfolio management as per the investment objective to reduce the marker risk.

- **Liquidity Risk:** As the liquidity of the investments made by the Scheme(s) could, at times, be restricted by trading volumes and settlement periods, the time taken by the Mutual Fund for liquidating the investments in the scheme may be high in the event of immediate redemption requirement. Investment in such securities may lead to an increase in the scheme portfolio risk. The fund will try to maintain a proper asset- liability match to ensure redemption payments are made on time and not affected by illiquidity of the underlying units.
- **Reinvestment Risk:** Investments in REITs may carry reinvestment risk as there could be repatriation of funds by the Trusts in the form of buyback of units or dividend pay-outs, etc. Consequently, the proceeds may get invested in assets providing lower returns. However, the reinvestment risk will be limited as the proceeds are expected to be a small portion of the portfolio value.
- The above are some of the common risks associated with investments in REITs. There can be no assurance that a Scheme's investment objectives will be achieved, or that there will be no loss of capital. Investment results may vary substantially on a monthly, quarterly or annual basis.

3. Additional changes to the SID and KIM of Helios Flexi Cap Fund and Helios Small Cap Fund:

Scheme Name	Existing Provisions	Revised Provisions
Helios Flexi Cap Fund [SID section I, Part II – A. How will the scheme allocate its assets?]	Asset Allocation Pattern	
	Instruments	Indicative allocations (% of total assets)
		Maximum Minimum
	Equity & Equity related instruments of large cap, mid cap and small cap companies	100 65
	Debt Securities & Money Market instruments (including Cash & cash equivalents)	35 0
	Units issued by REITs and INVITs	10 0
Units of Mutual Fund Scheme	5 0	
Helios Small Cap Fund [SID section I, Part II – A. How will the scheme allocate its assets?]	Asset Allocation Pattern	
	Instruments	Indicative allocations (% of total assets)
		Maximum Minimum
	Equity & Equity related instruments of Small cap companies	100 65
	Equity and equity related instruments	35 0

	of companies of other than Small cap companies			companies of other than Small cap companies, including units issued by REITs		
	Debt Securities and Money Market Instruments	35	0	Debt Securities and Money Market Instruments	35	0
	Units issued by REITs and INVITs	10	0	Units issued by INVITs	10	0

Consequent to the above change, reference of REITs stands deleted from the indicative list specified subsequent the asset allocation pattern table [SID section I, Part II – A. How will the scheme allocate its assets?] of the respective schemes, and following change is made to the note titled ‘Investment in REITs and InvITs’:

Existing Provisions	Revised Provisions
<p>Investment in REITs and InvITs:</p> <p>The Scheme may invest in the units of REITs and InvITs as per Para 12.21 (on Investments in units of REITs / InvITs) of the Master Circular, as amended from time to time, subject to the following:</p> <p>a) No mutual fund under all its schemes shall own more than 10% of units issued by a single issuer of REIT and InvIT; and</p> <p>b) A mutual fund scheme shall not invest:</p> <p>i. more than 10% of its NAV in the units of REIT and InvIT; and</p> <p>ii. more than 5% of its NAV in the units of REIT and InvIT issued by a single issuer.</p>	<p>Investment in InvITs:</p> <p>The Scheme may invest in the units of InvITs as per Para 12.21 of the Master Circular, as amended from time to time, subject to the following:</p> <p>a) No mutual fund under all its schemes shall own more than 10% of units issued by a single issuer of InvIT; and</p> <p>b) A mutual fund scheme shall not invest:</p> <p>i. more than 10% of its NAV in the units of InvIT; and</p> <p>ii. more than 5% of its NAV in the units of InvIT issued by a single issuer.</p>

In terms of the SEBI Circular dated November 28, 2025, all the aforesaid changes shall not be considered as fundamental attribute change of the above Scheme(s) of the Fund.

All other terms and conditions of the respective SID and KIM of the aforesaid Schemes will remain unchanged.

This Notice-cum-Addendum forms an integral part of SID & KIM of the existing equity and hybrid schemes of the Fund, as amended from time to time. All other terms and conditions except as mentioned above, of the Fund remain unchanged.

For Helios Capital Asset Management (India) Private Limited

Sd/-
Authorised Signatory

Date: December 29, 2025
Place: Mumbai

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

Helios Capital Asset Management (India) Private Limited (Formerly Helios Capital Management (India) Private Limited).
Registered Office: 515 A, 5th Floor, The Capital, Plot C70, Bandra Kurla Complex, Bandra East, Mumbai - 400051, Maharashtra. **Corporate Office:** 502, B Wing, The Capital, Plot C70, Bandra Kurla Complex, Bandra (East), Mumbai - 400051, Maharashtra. **Contact:** 022-67319600, **Website:** www.heliosmf.in **Corporate Identification Number (CIN):** U67190MH2021PTC360838