

**NOTICE No. 9/2026**

**Notice-cum-addendum to the Scheme Information Document (SID), Key Information Memorandum (KIM) of all Schemes of Helios Mutual Fund ('Fund')**

**Change in Annual Scheme Recurring Expenses**

Notice is hereby given that the Securities & Exchange Board of India (SEBI), vide its Notification dated January 14, 2026, has introduced the SEBI (Mutual Funds) Regulations, 2026 ("**Regulations 2026**") which shall come into force with effect from April 01, 2026 ("Effective Date"). Pursuant to the Regulations 2026, the **Annual Scheme Recurring Expenses** section of the SIDs and KIMs of the existing schemes of the Fund will be revised with following changes:

- Expenses, permitted under erstwhile regulation 52(6A)(c), not exceeding 0.05% of daily net assets of the scheme levying exit load, has been omitted.
- Expense, permitted under erstwhile regulation 52(6A)(a), pertaining to **brokerage and transaction costs** for the purpose of execution of trade up to 0.12% in case of cash market transactions and 0.05% of trade value in case of derivatives transactions, has been revised to **0.06%** and **0.02%** respectively. However, **transaction cost** has been excluded from the said limit of 0.06% and 0.02% and shall be charged additionally.
- The term 'Total Expenses Ratio' (TER) that shall be charged to a scheme/investor, shall be the sum of i) Base Expense Ratio; and ii) other specified expenses and statutory levies.
- The Base Expenses Ratio (BER) shall be the sum of expenses related to i) investment and advisory fees charged by the AMC; ii) recurring expenses as specified under regulation 66(5) of Regulations 2026; and iii) charges or commission or fees related to distribution of mutual fund schemes. The BER shall exclude statutory levy applicable, if any, on the said expenses and it shall be subject to the following revised limits:

Assets under management Slab (In Rs. crore)	For open ended equity-oriented schemes			For open ended schemes other than equity-oriented schemes			
	Existing expense limits	Total ratio	Revised Base expense ratio limits	Existing expense limits	Total ratio	Revised expense limits	Base ratio
On the first Rs.500 crores of the daily net assets	2.25%		2.10%	2.00%		1.85%	
On the next Rs.250 crores of the daily net assets	2.00%		1.90%	1.75%		1.65%	
On the next Rs.1,250 crores of the daily net assets	1.75%		1.60%	1.50%		1.40%	
On the next Rs.3,000 crores of the daily net assets	1.60%		1.50%	1.35%		1.25%	
On the next Rs.5,000 crores of the daily net assets	1.50%		1.40%	1.25%		1.15%	
On the next Rs.40,000 crores of the daily net assets	Expense ratio reduction of 0.05% for every increase of Rs.5,000 crores of daily net assets or part thereof						
On balance of the assets	1.05%		0.95%	0.80%		0.70%	

5. In addition to the aforesaid BER, the scheme shall be charged with: i) Expense incurred towards brokerage, for the purpose of execution of trade, subject to a maximum of 0.06% of trade value in case of cash market transactions and 0.02% of trade value in case of derivatives transactions; ii) Transaction cost incurred for the purpose of execution of a trade; and iii) Statutory levies, if any applicable, on the expenses charged to the scheme.
6. Brokerage expense in excess of the specified limit (0.06% and 0.02%), if any, shall be part of the aforesaid BER limit.
7. In terms of the Regulation 67, the expenses explained above shall be the Total Expense Ratio (TER) charged to the investors of the scheme i.e. no charges other than the base expense ratio, brokerage cost, transaction cost, statutory levy and exit load including levies as may be specified by SEBI, shall be charged to the investors.
8. Any expenditure in excess of the base limits specified above shall be borne by the asset management company or the trustees or sponsors. If any expense of the scheme is borne by asset management company or by the trustee or sponsors, the same shall be done only after the investment and advisory fees charged to the scheme, if any, is fully reversed.

SIDs and KIMs of all the existing schemes of the Fund (i.e. Helios Overnight Fund, Helios Flexi Cap Fund, Helios Balanced Advantage Fund, Helios Financial Services Fund, Helios Large & Mid Cap Fund, Helios Mid Cap Fund, Helios Small Cap Fund, and Helios Arbitrage Fund) shall be suitable modified to reflect the above changes.

**The above changes in Annual Scheme Recurring Expenses shall be effective from April 01, 2026.**

This Notice cum Addendum forms an integral part of the SID and KIM of the aforesaid schemes of the Fund, as amended from time to time.

**For Helios Capital Asset Management (India) Private Limited**  
(Investment Manager to Helios Mutual Fund)

Sd/-  
Authorised Signatory

Date: March 30, 2026  
Place: Mumbai

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**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](http://www.heliosmf.in). **Corporate Identification Number (CIN):** U67190MH2021PTC360838