



RAS/MUM/IA/26-27/551/026

April 23, 2026

To,
Helios Capital Asset Management (India) Private Limited
515 A, 5th Floor, The Capital,
Plot C70, Bandra Kurla Complex,
Bandra East, Mumbai,
Maharashtra 400051

Dear Sir,

Sub: Certification on Voting Reports disclosed by the Mutual Fund for FY 2025-26

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 summary disclosed on Mutual Fund website for Financial Year 2025-2026.
 - ii) Voting data and supporting documents maintained by the Mutual Fund relating to the votes cast during the Financial Year 2025-2026.
 - 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.
 - 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.
 - 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 2025-26 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.

Yours Sincerely

**For and on behalf of
Haribhakti & Co. LLP,
Chartered Accountants,
Firm Registration No: 103523W/W100048**

**Trushar Chheda
Partner
Membership No. 122992
UDIN No: 26122992JJJYZG2315
Place: Mumbai**