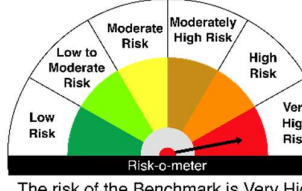




SCHEME INFORMATION DOCUMENT

Name of Mutual Fund	Motilal Oswal Mutual Fund (MOMF)
Name of Asset Management Company	Motilal Oswal Asset Management Company Limited (MOAMC)
Address of AMC	<u>Registered Office:</u> 10 th Floor, Motilal Oswal Tower, Rahimtullah Sayani Road, Opp. Parel ST Depot, Prabhadevi, Mumbai-400025
Website of AMC	https://www.motilaloswalmf.com/
Name of Trustee Company	Motilal Oswal Trustee Company Limited (MOTC)
Address of Trustee Company	<u>Registered Office:</u> 10 th Floor, Motilal Oswal Tower, Rahimtullah Sayani Road, Opp. Parel ST Depot, Prabhadevi, Mumbai-400025
Name of the Scheme	Motilal Oswal Nifty 100 ETF
Category of Scheme *Equity/ Debt/ Hybrid ETF/Gold or Silver ETF/FoFs (single domestic or overseas index). *In case of Hybrid funds, indicate the sub category (Balanced/ Equity oriented/ debt oriented)	Exchange Traded Fund (Other ETFs)
Scheme Code:	MOTO/O/O/OET/25/09/0083
Scrip Code	MOM100

Continuous Offer of Units at NAV based prices

Investment objective* -	Scheme Risk-o-meter	Benchmark Risk-o-meter (Nifty 100 Total Return Index)
The investment objective of the scheme is to provide returns that, before expenses, correspond to the total returns of the securities as represented by Nifty 100 Index, subject to tracking error. However, there can be no assurance or guarantee that the investment objectives of the scheme will be achieved.	 The risk of the scheme is Very High	 The risk of the Benchmark is Very High

*Investors should consult their financial advisers if in doubt whether the product is suitable for them.

The particulars of the Scheme have been prepared in accordance with the Securities and Exchange Board of India (Mutual Funds) Regulations 2026, (herein after referred to as SEBI (MF) Regulations) as amended till date and circulars issued thereunder filed with SEBI. The units being offered for public subscription have not been approved or recommended by SEBI nor has SEBI certified the accuracy or adequacy of the Scheme Information Document.

The Scheme Information Document sets forth concisely the information about the scheme that a prospective investor ought to know before investing. Before investing, investors should also ascertain about any further changes to this Scheme Information Document after the date of this Document from the Mutual Fund / Investor Service Centres / Website / Distributors or Brokers.

Investors are advised to refer to the Statement of Additional Information (SAI) for details of the Motilal Oswal Mutual Fund, Standard Risk Factors, Special Considerations, Tax and Legal issues and other general information on www.motilaloswalmf.com.

SAI is incorporated by reference (is legally a part of the Scheme Information Document). For a free copy of the current SAI, please contact your nearest Investor Service Centre or log on to our website.

The Scheme Information Document (Section I and II) should be read in conjunction with the SAI and not in isolation.

This Scheme Information Document is dated **May 29, 2026**.

Stock Exchange Disclaimer Clause:

As required, a copy of this Scheme Information Document has been submitted to National Stock Exchange of India Limited (hereinafter referred to as NSE). NSE has given vide its letter NSE/LIST/5850 dated June 23, 2025 permission to the Mutual Fund to use the Exchange's name in this Scheme Information Document as one of the stock exchanges on which the Mutual Fund's units are proposed to be listed subject to, the Mutual Fund fulfilling various criteria for listing. The Exchange has scrutinized this Scheme Information Document for its limited internal purpose of deciding on the matter of granting the aforesaid permission to the Mutual Fund. It is to be distinctly understood that the aforesaid permission given by NSE should not in any way be deemed or construed that the Scheme Information Document has been cleared or approved by NSE; nor does it in any manner warrant, certify or endorse the correctness or completeness of any of the contents of this Scheme Information Document; nor does it warrant that the Mutual Fund's units will be listed or will continue to be listed on the Exchange; nor does it take any responsibility for the financial or other soundness of the Mutual Fund, its sponsors, its management or any scheme of the Mutual Fund.

Every person who desires to apply for or otherwise acquire any units of the Mutual Fund may do so pursuant to independent inquiry, investigation and analysis and shall not have any claim against the Exchange whatsoever by reason of any loss which may be suffered by such person consequent to or in connection with such subscription /acquisition whether by reason of anything stated or omitted to be stated herein or any other reason whatsoever."

MOMF has obtain all other necessary statutory approvals of the concerned regulatory authorities for the offer.

The Exchange is also pleased to grant its in principle approval of the MOMF listing application seeking permission for the units of Motilal Oswal Nifty 100 ETF to be dealt in on the Exchange subject to MOMF completing post-offer requirements and complying with the necessary statutory, legal & listing formalities.

The validity of the letter is coterminous with the validity of SEBI approval.

HIGHLIGHTS/SUMMARY OF THE SCHEME

Sr. No.	Title	Description
I.	Benchmark (TRI)	The performance of the Scheme will be benchmarked to Nifty 100 Total Return Index. As the Scheme is an Exchange Traded Fund (ETF) Scheme and would primarily invest in securities which are constituents of Nifty 100 Index, the said index is an appropriate benchmark for the Scheme. Total Return variant of the index (TRI) will be used for performance comparison.
II.	Plans and Options Plans/Options and sub options under the Scheme	The Scheme does not offer any Plans/Options for investment
III.	Load Structure	Exit Load is an amount which is paid by the investor to redeem the units from the Scheme. For the current applicable structure, please refer to the website of the AMC https://www.motilaloswalmf.com/ or may call at toll free no. 91 8108622222 and +91 2240548002 or your distributor. Exit Load: Not Applicable There is no entry/exit load on units of the Scheme bought or sold through the secondary market on the Stock Exchange. However, an investor would be paying cost in the form of a bid and ask spread and brokerage, as charged by his broker for buying/selling units of the Scheme. The AMC shall ensure the repurchase price will not be lower than 97% of the Applicable NAV. Please Note that the investor is requested to check the prevailing load structure of the Scheme before investing For any change in the load structure, the AMC would undertake the following steps: 1. The addendum detailing the changes will be attached to SID and Key Information Memorandum (KIM). The addendum will be circulated to all the distributors so that the same can be attached to all SID and KIM already in stock. 2. Arrangements shall be made to display the changes/modifications in the SID in the form of a notice in all Investor Service Centers and distributors/ brokers offices. 3. The introduction of the exit load along with the details shall be

		stamped in the acknowledgement slip issued to the investors on submission of the application form and may also be disclosed in the statement of accounts issued after the introduction of such load. 4. The Fund shall display the addendum on its website (https://www.motilaloswalmf.com/). 5. Any other measure that the Mutual Fund shall consider necessary.
IV.	Minimum Application Amount/switch-in	Ongoing Basis: On Exchange: Investors can buy/sell units of the Scheme in round lot of 1 unit and in multiples thereof. Directly with the Mutual Fund: For Eligible investors: Direct transaction with AMC pertaining to subscription / redemption by any investor other than Authorized Participants / Market Makers shall be in multiple of unit creation size and the execution value of such transaction should be more than Rs. 25 Crs. For Market makers: The number of units of the Scheme that Market Makers/authorized participant can subscribe is 80,000 units and in multiples thereafter. Switches – Not applicable
V.	Minimum Additional Purchase Amount	Ongoing Basis: On Exchange: Investors can buy/sell units of the Scheme in round lot of 1 unit and in multiples thereof. Directly with the Mutual Fund: For Eligible investors: Direct transaction with AMC pertaining to subscription / redemption by any investor other than Authorized Participants / Market Makers shall be in multiple of unit creation size and the execution value of such transaction should be more than Rs. 25 Crs. For Market makers: The number of units of the Scheme that Market Makers/authorized participant can subscribe is 80,000 units and in multiples thereafter.
VI.	Minimum Redemption/switch-out amount	On the Exchange: As the Scheme is listed on the exchange, the investor can sell units on an ongoing basis on the NSE at the traded prices. The units are redeemed in round lots of 1 unit.

		Directly with the Mutual Fund: For Market makers: All direct redemption transaction by Market Makers / Authorised Participants and eligible investors shall be at intra-day NAV based on the actual execution price of the underlying portfolio. The number of units of the Scheme that authorized participant can redeem is 80,000 units and in multiples thereafter. For Eligible investors: Direct transaction with AMC pertaining to subscription / redemption by any investor other than Authorized Participants / Market Makers shall be in multiple of unit creation size and the execution value of such transaction should be more than Rs. 25 Crs. All direct transaction by Market Makers and eligible investors shall be at intra-day NAV based on the actual execution price of the underlying portfolio. The following provision of relevant circulars shall not be applicable: The requirement of “cut-off” timing for NAV applicability as prescribed by SEBI from time to time shall not be applicable for direct transaction with AMCs in ETFs by Market Makers and other eligible investors. Liquidity window for Investors of ETFs with AMCs: In case of redemption of units of the Scheme upto INR 25 Crores, directly with AMC, without any exit load, in case of the following scenarios: - Traded price (closing price) of the ETF units is at discount of more than 1% to the day end NAV for 7 continuous trading days, or - No quotes for such ETFs are available on stock exchange(s) for 3 consecutive trading days, or - Total bid size on the exchange is less than half of creation units’ size daily, averaged over a period of 7 consecutive trading days. In case of the above scenarios, applications received from investors for redemption upto 3.00 p.m. on any trading day, shall be processed by the AMC at the closing NAV of the day. Any person transacting with the fund will have to reimburse transaction charges -brokerage, STT, demat charges etc, if any. Switches – Not applicable
VII.	Tracking Error	The tracking error i.e. the annualized standard deviation of the difference in daily returns between the underlying index or goods and

		the NAV of the ETF/ Index Fund, based on past one year rolling data shall not exceed 2%. In case of unavoidable circumstances in the nature of force majeure, which are beyond the control of the AMC, the tracking error may exceed 2% and the same will be intimated to the Trustees with corrective actions taken by the AMC, if any. For ETFs in existence for a period of less than one year, the annualized standard deviation shall be calculated based on available data. The Scheme shall disclose the tracking error based on past one year rolling data, on a daily basis, on the website of AMC and AMFI. <table><tr><td>Regular Plan</td><td>Direct Plan</td></tr><tr><td colspan="2">The Scheme being ETF, the same is not applicable.</td></tr></table>	Regular Plan	Direct Plan	The Scheme being ETF, the same is not applicable.	
Regular Plan	Direct Plan					
The Scheme being ETF, the same is not applicable.						
VIII.	Tracking Difference	Tracking difference i.e. the annualized difference of daily returns between the index or goods and the NAV of the Scheme will be disclosed on the website of the AMC and AMFI, on a monthly basis, for tenures 1 year, 3 years, 5 years, 10 years and since the date of allotment of units. <table><tr><td>Regular Plan</td><td>Direct Plan</td></tr><tr><td colspan="2">The Scheme being ETF, the same is not applicable.</td></tr></table>	Regular Plan	Direct Plan	The Scheme being ETF, the same is not applicable.	
Regular Plan	Direct Plan					
The Scheme being ETF, the same is not applicable.						
IX.	Computation Of NAV	The Net Asset Value (NAV) of the units under the Scheme shall be calculated as follows: $\text{NAV (Rs.)} = \frac{\text{Market or Fair Value of Scheme's investments} + \text{Current Assets} - \text{Current Liabilities and Provision}}{\text{No. of Units outstanding under Scheme on the Valuation Day}}$ The NAV will be calculated up to four decimals. Detailed Disclosure on computation of NAV is provided on – https://www.motilaloswalmf.com/downloads/sid-related-documents				

X.	Asset Allocation	This scheme tracks Nifty 100 Index. The asset allocation pattern of the Scheme would be as follows: <table border="1" data-bbox="691 281 1430 604"> <tr> <th data-bbox="691 281 1114 365" rowspan="2">Instruments</th><th colspan="2" data-bbox="1114 281 1430 365">Indicative Allocations (% of total assets)</th></tr> <tr> <th data-bbox="1114 365 1273 417">Minimum</th><th data-bbox="1273 365 1430 417">Maximum</th></tr> <tr> <td data-bbox="691 417 1114 480">Constituents of Nifty 100 Index</td><td data-bbox="1114 417 1273 480">95%</td><td data-bbox="1273 417 1430 480">100%</td></tr> <tr> <td data-bbox="691 480 1114 604">Debt and money market instruments, cash and cash equivalents.</td><td data-bbox="1114 480 1273 604">0%</td><td data-bbox="1273 480 1430 604">5%</td></tr> </table> Money Market Instruments includes Commercial papers, Commercial bills, Treasury bills, TREPS, Government securities having an unexpired maturity up to one year, call or notice money, certificate of deposit, Bills Rediscounting, usance bills, and any other like instruments as specified by the Reserve Bank of India(RBI)/ Securities and Exchange Board of India (SEBI) from time to time. Pursuant to para 13.18.1 of SEBI Master Circular On Mutual Funds, the cumulative gross exposure through Constituents of Nifty 100 Index and Debt and money market instruments, cash and cash equivalents, derivative positions, other permitted securities/assets and such other securities/assets as may be permitted by the Board from time to time will not exceed 100% of the net assets of the scheme. The Scheme, will hold all the securities that comprise of underline Index in the same proportion as the index subject to tracking error. Expectation is that, over a period of time, the tracking error of the Scheme relative to the performance of the Underlying Index will be relatively low. The Investment Manager would monitor the tracking error of the Scheme on an ongoing basis. There can be no assurance or guarantee that the Scheme will achieve any particular level of tracking error relative to performance of the Underlying Index. Cash and cash equivalents as per Pursuant to para 13.18.6 (a) of SEBI Master Circular on Mutual funds and SEBI letter no. SEBI/HO/IMD-II/DOF3/ OW/P/ 2021/ 31487 / 1 dated November 03, 2021 which includes T-bills, Government Securities and Repo on Government Securities having residual maturity of less than 91 calendar Days, shall not be considered for the purpose of calculating gross exposure limit.	Instruments	Indicative Allocations (% of total assets)		Minimum	Maximum	Constituents of Nifty 100 Index	95%	100%	Debt and money market instruments, cash and cash equivalents.	0%	5%
Instruments	Indicative Allocations (% of total assets)												
	Minimum	Maximum											
Constituents of Nifty 100 Index	95%	100%											
Debt and money market instruments, cash and cash equivalents.	0%	5%											

However, at all times the portfolio will adhere to the overall investment objectives of the Schemes.

Indicative Table:

Sr. No.	Type of Instrument	Percentage of exposure	Circular references*
1.	Securities Lending/ Stock Lending	Not more than 20% of the net assets of the Scheme can generally be deployed in Stock Lending. Not more than 5% of the net assets of the Scheme can generally be deployed in Stock Lending to any single counter party (as may be applicable).	Subject to the SEBI (MF) Regulations and in accordance with Securities Lending Scheme, 1997, SEBI vide para 13.6 of SEBI Master Circular on Mutual Funds , as may be amended from time to time, the Scheme intends to engage in Stock Lending.
2.	Equity Derivatives for hedging purposes	The Scheme may take exposure to equity derivatives of the index itself or its constituent stocks may be undertaken when equity shares are unavailable, insufficient or for rebalancing in case of corporate actions for a temporary period. Other than for above purposes, the Scheme will not invest in Equity Derivatives. These investments would be for a short period of time i.e. 7 days. Exposure towards Equity Derivatives	In accordance with clause 13.15 of SEBI Master Circular on Mutual Funds.

				instruments shall not exceed 20% of the net assets of the Scheme. If the exposure falls outside the above mentioned asset allocation pattern, the portfolio to be rebalanced by AMC within 7 days from the date of said deviation. The Fund shall not write options or purchase instruments with embedded written options. When constituent's securities of underlying Index are available again, derivative positions in these securities would be unwound.	
		3.	Securitized Debt	The scheme will not make any investment in Securitized Debt.	-
		4.	Overseas Securities	The scheme shall have no Overseas Securities/ ADR & GDRs.	-
		5.	InVITS	The Scheme shall not invest in InVITS.	-
		6.	AT1 and AT2 bonds.	The Scheme shall not invest in AT1 and AT2 bonds.	-
		7.	Short selling	The scheme will not invest in Short selling.	-
		8.	Repo in corporate debt and corporate reverse repo	The Scheme shall not invest in repo in corporate debt and corporate reverse repo.	-
		9.	Unrated Debt instrument.	The Scheme shall not invest in unrated debt instrument.	-
		10.	Credit Default Swaps (CDS)	The Scheme shall not invest in Credit Default Swaps (CDS).	-

		11.	Structured Obligations / Credit Enhancements.	The Scheme will not invest in debt instruments having Structured Obligations / Credit Enhancements.	-
		12.	Schemes managed by the AMC	The Scheme may also invest in other schemes managed by the AMC or in the schemes of any other Mutual Fund not more than 5% of the Net Asset Value of the Mutual Fund, provided it is in conformity with the investment objectives of the Scheme.	Clause 3 of the Sixth Schedule of the SEBI (Mutual Funds) Regulations, 2026

Rebalancing due to Short term defensive consideration:
Due to market conditions, the AMC may invest beyond the range set out in the asset allocation. Subject to the Regulations, the asset allocation pattern indicated above for the Scheme may change from time to time, keeping in view applicable regulations and political and economic factors. In the event that the asset allocation of the Scheme should deviate from the ranges as noted in the asset allocation table above, then the portfolio of the Scheme will be rebalanced by the Fund Manager to the position indicated in the asset allocation table above. Such changes in the asset allocation will be for short term and defensive considerations as per clause 1.9.1(b) of SEBI Master Circular on Mutual Funds.
In case of deviation, if any, from the asset allocation pattern, the AMC shall rebalance the portfolio within a period of 7 calendar days in accordance with Clause 4.5.5(a) of SEBI Master Circular on Mutual Funds.

Portfolio Rebalancing due to Passive Breach:
In accordance with clause 4.5.5 of SEBI Master Circular on Mutual Funds, change in constituents of the index due to periodic review, the portfolio of ETF shall be rebalanced within 7 calendar days. Any transactions undertaken in the scheme portfolio of ETF in order to meet the redemption and subscription obligations shall be done while ensuring that post such transactions replication of the portfolio with the index is maintained at all points of time.

		Additionally, in the event of involuntary corporate action, the scheme shall dispose the security not forming part of the underlying index within 7 calendar days from the date of allotment/ listing.			
XI.	Fund manager details	Mr. Swapnil Mayekar and Mr. Dishant Mehta will be the designated Fund Managers for the Scheme.			
		Mr. Rakesh Shetty will be the Fund Manager for debt securities of the Scheme.			
		Sr. No.	Name of the Fund Manager	Managing Since	Total Experience
		1	Mr. Swapnil Mayekar (Fund Manager)	13 th October 2025	Over 20 years of experience
		2	Mr. Dishant Mehta (Associate Fund Manager)	13 th October 2025	Over 14 years of experience
XII.	Annual Scheme Recurring Expenses	3	Mr. Rakesh Shetty (Fund Manager for debt component)	13 th October 2025	Over 14 years of experience
		The AMC has estimated that upto 0.90% daily net assets of the scheme will be charged to the scheme as expenses as permitted under Regulation 66 of SEBI (MF) Regulations, 2026. For detailed disclosure, kindly refer - https://www.motilaloswalmf.com/downloads/sid-related-documents			
XIII.	Transaction charges and stamp duty	The AMC/Mutual Fund shall deduct the Transaction Charges on purchase / subscription received from first time mutual fund investors and investors other than first time mutual fund investors through the distributor or through the stock exchange platforms viz. BSE Star MF/ NSE NMF II platforms (who have specifically opted-in to receive the transaction charges) as under: i. For existing investor in a Mutual Fund: Rs.100/- per subscription of Rs. 10,000/- and above; ii. For first time investor in Mutual Funds: Rs.150/- per subscription of Rs. 10,000/- and above. However, there will be no transaction charge on: i. Subscription of less than Rs. 10,000/-; or ii. Transactions other than purchases/subscriptions relating to new inflows such as STP/SWP/DTP, etc.; or iii. Direct subscription (subscription not routed through distributor); or iv. Subscription routed through distributor who has chosen to 'Opt-out' of charging of transaction charge.			

		The transaction charge as mentioned above will be deducted by AMC from subscription amount of the Unitholder and paid to distributor and the balance shall be invested in the Scheme. The distributors shall also have the option to either opt in or opt out of levying transaction charge based on type of the product. Pursuant to Notification No. S.O. 1226(E) and G.S.R. 226(E) dated March 30, 2020 issued by Department of Revenue, Ministry of Finance, Government of India, read with Part I of Chapter IV of Notification dated February 21, 2019 issued by Legislative Department, Ministry of Law and Justice, Government of India on the Finance Act, 2019 and Clause 11.1 of SEBI Master Circular on Mutual Funds, a stamp duty @ 0.005% of the transaction value would be levied on applicable mutual fund transactions. Accordingly, pursuant to levy of stamp duty, the number of units allotted on purchase/ switch-in transactions to the unitholders would be reduced to that extent. For details, please refer Annexure 1.
XIV.	Information available through weblink	Investors can refer the link https://www.motilaloswalmf.com/ for below mentioned points: • Liquidity/listing details - https://www.motilaloswalmf.com/downloads/sid-related- • NAV disclosure - https://www.motilaloswalmf.com/downloads/sid-related- • Applicable timelines for dispatch of redemption proceeds etc. - https://www.motilaloswalmf.com/downloads/sid-related-documents • Breakup of Annual Scheme Recurring expenses - https://www.motilaloswalmf.com/downloads/sid-related-documents • Definitions - https://www.motilaloswalmf.com/downloads/sid-related-documents • Applicable risk factors - https://www.motilaloswalmf.com/downloads/sid-related-documents • Detailed disclosures regarding the index, index eligibility criteria, methodology, index service provider, index constituents, impact cost of the constituents/ underlying fund in case of fund of funds – Refer Point no. XXII “Index methodology/ Details of underlying fund in case of Fund of Funds” in this document. List of official points of acceptance - https://www.motilaloswalmf.com/contact-us • Penalties, Pending Litigation or Proceedings, Findings of

		Inspections or Investigations – • https://www.motilaloswalmf.com/downloads/sid-related-documents Investor services - https://www.motilaloswalmf.com/downloads/sid-related-documents • Portfolio Disclosure - https://www.motilaloswalmf.com/downloads/scheme-portfolio-details Detailed comparative table of the existing schemes of AMC - https://www.motilaloswalmf.com/downloads/sid-related-documents • Scheme performance - Refer Point no. XXIII “Scheme Performance” in this document. Periodic Disclosures - https://www.motilaloswalmf.com/downloads/sid-related-documents Any disclosure in terms of Consolidated Checklist on Standard Observations - https://www.motilaloswalmf.com/downloads/sid-related-documents Scheme specific disclosures (as per the prescribed format) - https://www.motilaloswalmf.com/downloads/sid-related-documents Scheme Factsheet - https://www.motilaloswalmf.com/downloads/factsheets Functional website link to the respective addendums to the SID after the last update of SID: https://www.motilaloswalmf.com/downloads/addendums
XV.	How to Apply and other details	1. This section must be read in conjunction with Statement of Additional Information Fund (herewith referred as “SAI”). Investors should mandatorily use the Application Forms, Transactions Request, included in the KIM and other standard forms available at the Investor Service Centers/ www.motilaloswalmf.com, for any financial/non-financial transactions. Any transactions received in any non-standard forms are liable to be rejected. Investors are advised to fill up the details of their bank account numbers on the application form in the space provided. In order to protect the interest of the Unit holders from fraudulent encashment of cheques, SEBI has made it mandatory for investors in mutual funds to state their bank account numbers in their applications. SEBI has also made it mandatory for investors to mention their Permanent Account Number (PAN) transacting

		in the units of Motilal Oswal Mutual Fund (herewith referred as “MOMF”), irrespective of the amount of transaction. Please also note that the KYC is mandatory for making investment in mutual funds schemes irrespective of the amount, for details please refer to SAI. The application (both direct application and application routed through Distributor) should be complete in all respects along with the cheque / pay order / demand draft / other payment instruction should be submitted at the Investor Service Center, Official Point of Acceptance of Transaction, at the registered and corporate office of the AMC and the office of the Registrar during their Business Hours on their respective Business Day. No outstation cheques or stock invests will be accepted. Currently, the option to invest in the Scheme through payment mode as Cash is not available. The Trustees reserves the right to change/modify above provisions at a later date. Investors can execute transactions online through the official website https://www.motilaloswalmf.com/investonline, Please refer to the SAI and Application form for the detailed instructions. Pursuant to the clause 15.14.1 of SEBI Master Circular for Mutual Funds dated March 20, 2026, the Investors subscribing to units of the Scheme are compulsorily required to provide: - Nomination; or - A declaration form for opting out of nomination. - The applications where neither nomination is provided nor declaration for opting out of nomination is provided, are liable to be rejected. - List of official points of acceptance: To get more information on list of official point of acceptance, Please refer link: https://www.motilaloswalmf.com/contact-us - For Registrar and Transfer agent details and Collecting Banker details – Please refer point H of Part III (Other details) of Section II. For more details, refer SAI.
XVI.	Where can applications for subscription/ redemption/switches be submitted	The application forms for purchase/redemption of units directly with the Fund can be submitted at the Designated Collection Center (DCC)/ Investor Service Center (ISC) of Motilal Oswal Mutual Fund as mentioned in the SID and also at DCC and ISC of our Registrar and Transfer Agent (RTA), KFin Technologies Limited. The details

		of RTA's DCC and ISC are available at the link https://www.kfintech.com/contact-us/. It is mandatory to mention their bank account numbers in their applications/requests for redemption. Investors can also subscribe to the Units of the Scheme through MFSS and/or NMF II facility of NSE and BSE StAR MF facility of BSE. In addition to subscribing Units through submission of application in physical, investor / unit holder can also subscribe to the Units of the Scheme through RTA's website i.e. www.kfintech.com/ . The facility to transact in the Scheme is also available through mobile application of Kfin i.e. 'KFINTRACK' Switches – Not applicable For detailed disclosure, kindly refer SAI.
XVII.	Specific attribute of the scheme (such as lock in/ duration in case of target maturity scheme/close ended schemes etc.) (as applicable)	Not Applicable.
XVIII.	Special product/facility available during on ongoing basis	The scheme does not offer any special products.
XIX.	Segregated portfolio/ side pocketing disclosure	SEBI vide para 5.5.6 (d) of SEBI Master Circular on Mutual Funds, has advised that portfolios by mutual fund schemes investing in debt and money market instruments should have provision in the concerned SID for creating portfolio segregation. Segregated Portfolio: The portfolio comprising of debt and money market instruments, which might be affected by a credit event and shall also include the unrated debt or money market instruments affected by actual default. The AMC / Trustee shall decide on creation of segregated portfolio of the Scheme in case of a credit event/actual default at issuer level, subject to SEBI Regulations and other prevailing guidelines if any. Accordingly, Investor holding units of segregated portfolio may not able to liquidate their holding till the time recovery of money from

		the issuer. The Security comprised of segregated portfolio may not realise any value. Further, listing of units of segregated portfolio in recognized stock exchange does not necessarily guarantee their liquidity. There may not be active trading of units in the stock market. Further trading price of units on the stock market may be significantly lower than the prevailing NAV. For further details, kindly refer SAI.																																			
XX.	Stock lending	Subject to the SEBI (MF) Regulations and in accordance with Securities Lending Scheme, 1997, SEBI vide para 13.6 of SEBI Master Circular on Mutual Funds, as may be amended from time to time, the Scheme intends to engage in Stock Lending. The Scheme shall adhere to the following limits • Not more than 20% of the net assets of the Scheme can generally be deployed in Stock Lending. • Not more than 5% of the net assets of the Scheme can generally be deployed in Stock Lending to any single counter party (as may be applicable). For Details, kindly refer SAI.																																			
XXI	Creation unit size	Each Creation Unit consists of 80,000 units of Motilal Oswal Nifty 100 ETF. The Creation Unit is made up of 2 components i.e. Portfolio Deposit and Cash Component. The Portfolio Deposit will be determined by the Fund as per the weights of each security in the Underlying Index. The value of this Portfolio Deposit will change due to change in prices during the day. The number of Motilal Oswal Nifty 100 ETF that investors can create / redeem is 80,000 units of each security that constitute the Portfolio Deposit will remain constant unless there is any corporate action in the Underlying Index or there is a rebalance in the Underlying Index. The example of Creation Unit as on March 31, 2026 for Motilal Oswal Nifty 100 ETF is as follows: <table><tr><th>Company</th><th>Price</th><th>Index Weight</th><th>Quantity</th><th>Amount</th></tr><tr><td>HDFC Bank Ltd</td><td>731.55</td><td>9.05 %</td><td>227</td><td>1,66,061.85</td></tr><tr><td>Reliance Industries Ltd</td><td>1,343.90</td><td>7.33 %</td><td>100</td><td>1,34,390.00</td></tr><tr><td>ICICI Bank Ltd</td><td>1,205.90</td><td>6.97 %</td><td>106</td><td>1,27,825.40</td></tr><tr><td>Bharti Airtel Ltd</td><td>1,782.40</td><td>4.47 %</td><td>46</td><td>81,990.40</td></tr><tr><td>Infosys Ltd</td><td>1,250.60</td><td>3.55 %</td><td>52</td><td>65,031.20</td></tr><tr><td>State Bank of India</td><td>979.40</td><td>3.31 %</td><td>62</td><td>60,722.80</td></tr></table>	Company	Price	Index Weight	Quantity	Amount	HDFC Bank Ltd	731.55	9.05 %	227	1,66,061.85	Reliance Industries Ltd	1,343.90	7.33 %	100	1,34,390.00	ICICI Bank Ltd	1,205.90	6.97 %	106	1,27,825.40	Bharti Airtel Ltd	1,782.40	4.47 %	46	81,990.40	Infosys Ltd	1,250.60	3.55 %	52	65,031.20	State Bank of India	979.40	3.31 %	62	60,722.80
Company	Price	Index Weight	Quantity	Amount																																	
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		Larsen & Toubro Ltd	3,504.10	3.25 %	17	59,569.70
		Axis Bank Ltd	1,161.30	2.72 %	43	49,935.90
		ITC Ltd	287.70	2.24 %	143	41,141.10
		Kotak Mahindra Bank Ltd	353.40	2.10 %	109	38,520.60
		Mahindra & Mahindra Ltd	2,954.70	2.09 %	13	38,411.10
		Tata Consultancy Services Ltd	2,358.90	1.93 %	15	35,383.50
		Bajaj Finance Ltd	801.55	1.75 %	40	32,062.00
		Sun Pharmaceutical Industries Limited	1,757.20	1.53 %	16	28,115.20
		Hindustan Unilever Ltd	2,055.20	1.46 %	13	26,717.60
		NTPC Ltd	370.65	1.41 %	70	25,945.50
		Maruti Suzuki India Ltd	12,306.00	1.34 %	2	24,612.00
		Eternal Limited	228.98	1.34 %	107	24,500.86
		Titan Company Limited	3,951.40	1.29 %	6	23,708.40
		Tata Steel Ltd	191.86	1.29 %	123	23,598.78
		Ultratech Cement Ltd	10,745.00	1.17 %	2	21,490.00
		HCL Technologies Ltd	1,341.60	1.17 %	16	21,465.60
		Bharat Electronics Ltd	400.65	1.16 %	53	21,234.45
		Power Grid Corporation of India Ltd	296.10	1.08 %	67	19,838.70
		Hindalco Industries Ltd	884.45	1.01 %	21	18,573.45
		Shriram Finance Limited	872.10	1.00 %	21	18,314.10
		Bajaj Auto Ltd	8,781.50	0.96 %	2	17,563.00
		Oil & Natural Gas Corporation Ltd	284.65	0.90 %	58	16,509.70
		Vedanta Ltd	654.80	0.89 %	25	16,370.00
		JSW Steel Ltd	1,122.50	0.86 %	14	15,715.00
		Grasim Industries Ltd	2,557.70	0.84 %	6	15,346.20
		Coal India Ltd	450.45	0.84 %	34	15,315.30
		Asian Paints Ltd	2,165.20	0.83 %	7	15,156.40
		Apollo Hospitals Enterprise Limited	7,419.00	0.81 %	2	14,838.00
		Bajaj Finserv Ltd	1,631.80	0.80 %	9	14,686.20
		Adani Ports and Special Economic Zone Ltd	1,312.60	0.79 %	11	14,438.60
		Eicher Motors Limited	6,586.00	0.72 %	2	13,172.00
		Nestle India Limited	1,174.80	0.70 %	11	12,922.80
		Tech Mahindra Ltd	1,384.00	0.68 %	9	12,456.00
		SBI Life Insurance Company Limited	1,777.30	0.68 %	7	12,441.10
		Tata Motors Ltd	394.80	0.67 %	31	12,238.80
		Divis Laboratories Ltd	5,947.00	0.65 %	2	11,894.00

		Interglobe Aviation Ltd	3,943.50	0.65 %	3	11,830.50
		Dr Reddys Laboratories Ltd	1,254.90	0.62 %	9	11,294.10
		Jio Financial Services Limited	224.10	0.60 %	49	10,980.90
		Britannia Industries Ltd	5,423.00	0.59 %	2	10,846.00
		Max Healthcare Institute Limited	962.30	0.58 %	11	10,585.30
		Hindustan Aeronautics Limited	3,487.20	0.57 %	3	10,461.60
		Tata Consumer Products Ltd	1,014.80	0.55 %	10	10,148.00
		TVS Motor Company Ltd	3,363.80	0.55 %	3	10,091.40
		Trent Ltd	3,295.80	0.54 %	3	9,887.40
		Cipla Ltd	1,224.20	0.53 %	8	9,793.60
		Tata Power Co Ltd	378.75	0.52 %	25	9,468.75
		HDFC Life Insurance Company Limited	590.60	0.52 %	16	9,449.60
		Tata Motors Passenger Vehicles Limited	296.20	0.50 %	31	9,182.20
		Adani Power Ltd	150.43	0.50 %	61	9,176.23
		Cummins India Ltd	4,500.10	0.49 %	2	9,000.20
		Bajaj Holdings and Investment Ltd	8,746.00	0.48 %	1	8,746.00
		Torrent Pharmaceuticals Ltd	4,220.20	0.46 %	2	8,440.40
		Bharat Petroleum Corp Ltd	281.00	0.46 %	30	8,430.00
		Power Finance Corporation Ltd	379.50	0.46 %	22	8,349.00
		Cholamandalam Investment and Finance Company Ltd	1,354.70	0.44 %	6	8,128.20
		Avenue Supermarts Limited	3,956.80	0.43 %	2	7,913.60
		Wipro Ltd	187.64	0.43 %	42	7,880.88
		Varun Beverages Ltd	384.10	0.42 %	20	7,682.00
		Indian Oil Corporation Ltd	135.40	0.41 %	55	7,447.00
		The Indian Hotels Company Limited	570.95	0.40 %	13	7,422.35
		Adani Enterprises Ltd	1,758.80	0.38 %	4	7,035.20
		Samvardhana Motherson International Ltd	105.08	0.38 %	66	6,935.28
		Bank Of Baroda	247.60	0.38 %	28	6,932.80
		HDFC Asset Management Company Limited	2,216.40	0.36 %	3	6,649.20

		CG Power and Industrial Solutions Limited	655.05	0.36 %	10	6,550.50
		Pidilite Industries Ltd	1,285.00	0.35 %	5	6,425.00
		Muthoot Finance Ltd	3,160.10	0.34 %	2	6,320.20
		Canara Bank Ltd	123.45	0.34 %	50	6,172.50
		ABB India Ltd	5,941.50	0.32 %	1	5,941.50
		Godrej Consumer Products Ltd	984.80	0.32 %	6	5,908.80
		REC Limited	305.10	0.32 %	19	5,796.90
		Jindal Steel Ltd	1,113.10	0.30 %	5	5,565.50
		Gail (India) Ltd	137.71	0.30 %	40	5,508.40
		Punjab National Bank	100.56	0.28 %	51	5,128.56
		DLF Ltd	504.10	0.27 %	10	5,041.00
		United Spirits Ltd	1,218.80	0.27 %	4	4,875.20
		Union Bank of India	164.20	0.26 %	29	4,761.80
		Adani Energy Solutions Limited	934.90	0.25 %	5	4,674.50
		Adani Green Energy Limited	806.90	0.22 %	5	4,034.50
		LTIMindtree Limited	4,013.80	0.22 %	1	4,013.80
		Ambuja Cements Ltd	401.25	0.20 %	9	3,611.25
		Hyundai Motor India Ltd	1,778.00	0.19 %	2	3,556.00
		Zydus Lifesciences Ltd	871.20	0.19 %	4	3,484.80
		Hindustan Zinc Ltd	502.15	0.16 %	6	3,012.90
		Siemens Ltd	2,935.00	0.16 %	1	2,935.00
		Lodha Developers Limited	677.00	0.15 %	4	2,708.00
		Indian Railway Finance Corporation Limited	87.23	0.14 %	30	2,616.90
		Siemens Energy India Limited	2,565.50	0.14 %	1	2,565.50
		Mazagon Dock Shipbuilders Limited	2,065.20	0.11 %	1	2,065.20
		Tata Capital Limited	305.00	0.10 %	6	1,830.00
		Solar Industries (I) Ltd	12,076.00	0.00 %	0	0.00
		Shree Cement Ltd	23,020.00	0.00 %	0	0.00
		Bosch Ltd	28,745.00	0.00 %	0	0.00
		The Value of Portfolio Deposit and Cash Component would vary from time to time and would be declared by the Fund on a daily basis.				
		The cash component is arrived in the following manner:				

		<table><tr><td>Date</td><td>31-March-26</td></tr><tr><td>Index Value</td><td>22,876</td></tr><tr><td>Tracking Ratio</td><td>1,000</td></tr><tr><td>NAV</td><td>22.93</td></tr><tr><td>Creation Unit</td><td>80,000</td></tr><tr><td>Amount</td><td>18,34,168</td></tr><tr><td>CU Amount</td><td>18,35,515</td></tr><tr><td>Cash Component</td><td>(1,347)</td></tr></table> The above is just an example to illustrate the calculation of cash component. Cash Component will vary depending upon the actual charges incurred. Please note: 1. Transaction charges like brokerage, depositary charges etc. are payable by the investor on per creation 2. request and will be as determined by the AMC at the time of transaction. 3. Cash component is an indicative amount and will be collected/paid as applicable on the date of purchase/redemption. It will vary depending upon the actual charges incurred and other incidental charges for creating units. 4. For accrued interest calculation of dated Government securities, the day count convention of 30/360 is followed.	Date	31-March-26	Index Value	22,876	Tracking Ratio	1,000	NAV	22.93	Creation Unit	80,000	Amount	18,34,168	CU Amount	18,35,515	Cash Component	(1,347)
Date	31-March-26																	
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CU Amount	18,35,515																	
Cash Component	(1,347)																	
XXII	Index methodology/ Details of underlying fund in case of Fund of Funds	Index: Nifty 100 Total Return Index • Disclosure regarding the Index - The Nifty 100 Index aims to track the performance of a portfolio of stocks that represent the large cap market segment • Index Eligibility Criteria – Constituents of the Nifty 500 index • Security Selection – Top 100 companies based on full market capitalization from Nifty 500 • Weighting – Based on Free-Float Market cap • Reconstitution & Rebalancing – Reconstitution on a Semi-Annual basis in March and September • Index Service Provider - NSE Indices Limited is the index provider of the underlying index. NSE Indices Limited (formerly known as India Index Services & Products Limited - IISL) is a subsidiary of the National Stock Exchange of India Limited. It is setup to provide a variety of indices and index-related services and products for the Indian capital markets. For detailed Index Methodology refer link: https://www.niftyindices.com/indices/equity/broad-based-indices/nifty-100 Index Methodology (as on March 31, 2026):																

		SECURITIES NAME	INDEX WEIGHT (%)	IMPACT COST (%)
		HDFC BANK LTD.	9.05%	0.01
		RELIANCE INDUSTRIES LTD.	7.34%	0.01
		ICICI BANK LTD.	6.97%	0.01
		BHARTI AIRTEL LTD.	4.42%	0.01
		INFOSYS LTD.	3.54%	0.01
		LARSEN & TOUBRO LTD.	3.32%	0.01
		STATE BANK OF INDIA	3.28%	0.01
		AXIS BANK LTD.	2.69%	0.02
		ITC LTD.	2.24%	0.02
		MAHINDRA & MAHINDRA LTD.	2.13%	0.01
		KOTAK MAHINDRA BANK LTD.	2.10%	0.01
		TATA CONSULTANCY SERVICES LTD.	1.95%	0.01
		BAJAJ FINANCE LTD.	1.73%	0.02
		SUN PHARMACEUTICAL INDUSTRIES LTD.	1.50%	0.01
		HINDUSTAN UNILEVER LTD.	1.47%	0.02
		NTPC LTD.	1.42%	0.02
		ETERNAL LTD.	1.33%	0.02
		TITAN COMPANY LTD.	1.32%	0.02
		MARUTI SUZUKI INDIA LTD.	1.30%	0.02
		TATA STEEL LTD.	1.28%	0.02
		BHARAT ELECTRONICS LTD.	1.16%	0.02
		HCL TECHNOLOGIES LTD.	1.14%	0.02
		POWER GRID CORPORATION OF INDIA LTD.	1.08%	0.03
		HINDALCO INDUSTRIES LTD.	1.03%	0.02
		ULTRATECH CEMENT LTD.	1.03%	0.02
		SHRIRAM FINANCE LTD.	0.99%	0.02
		VEDANTA LTD.	0.90%	0.02
		OIL & NATURAL GAS CORPORATION LTD.	0.89%	0.02
		JSW STEEL LTD.	0.85%	0.03
		COAL INDIA LTD.	0.83%	0.02
		ASIAN PAINTS LTD.	0.79%	0.01
		GRASIM INDUSTRIES LTD.	0.79%	0.02
		BAJAJ AUTO LTD.	0.79%	0.02
		ADANI PORTS AND SPECIAL ECONOMIC ZONE LTD.	0.78%	0.02
		BAJAJ FINSERV LTD.	0.76%	0.02
		EICHER MOTORS LTD.	0.73%	0.01
		INTERGLOBE AVIATION LTD.	0.72%	0.02
		TECH MAHINDRA LTD.	0.71%	0.03
		NESTLE INDIA LTD.	0.68%	0.03
		TATA MOTORS LTD.	0.67%	0.02
		SBI LIFE INSURANCE COMPANY LTD.	0.65%	0.03
		TVS MOTOR COMPANY LTD.	0.64%	0.02
		DR. REDDY'S LABORATORIES LTD.	0.62%	0.02
		APOLLO HOSPITALS ENTERPRISE LTD.	0.62%	0.01

		DIVI'S LABORATORIES LTD.	0.61%	0.03
		JIO FINANCIAL SERVICES LTD.	0.59%	0.02
		TRENT LTD.	0.59%	0.02
		MAX HEALTHCARE INSTITUTE LTD.	0.58%	0.03
		CIPLA LTD.	0.56%	0.02
		HINDUSTAN AERONAUTICS LTD.	0.53%	0.02
		TATA CONSUMER PRODUCTS LTD.	0.53%	0.02
		BRITANNIA INDUSTRIES LTD.	0.52%	0.02
		HDFC LIFE INSURANCE COMPANY LTD.	0.51%	0.02
		TATA POWER CO. LTD.	0.51%	0.02
		ADANI POWER LTD.	0.50%	0.04
		TATA MOTORS PASSENGER VEHICLES LTD.	0.50%	0.02
		CUMMINS INDIA LTD.	0.49%	0.02
		AVENUE SUPERMARTS LTD.	0.47%	0.03
		CHOLAMANDALAM INVESTMENT AND FINANCE COMPANY LTD.	0.47%	0.02
		BHARAT PETROLEUM CORPORATION LTD.	0.46%	0.02
		POWER FINANCE CORPORATION LTD.	0.45%	0.03
		WIPRO LTD.	0.43%	0.02
		VARUN BEVERAGES LTD.	0.42%	0.03
		INDIAN OIL CORPORATION LTD.	0.41%	0.02
		INDIAN HOTELS CO. LTD.	0.41%	0.02
		SAMVARDHANA MOTHERSON INTERNATIONAL LTD.	0.38%	0.03
		BANK OF BARODA	0.37%	0.03
		ADANI ENTERPRISES LTD.	0.37%	0.02
		HDFC ASSET MANAGEMENT COMPANY LTD.	0.36%	0.02
		CG POWER AND INDUSTRIAL SOLUTIONS LTD.	0.36%	0.03
		TORRENT PHARMACEUTICALS LTD.	0.36%	0.03
		CANARA BANK	0.34%	0.02
		JINDAL STEEL LTD.	0.33%	0.03
		PIDILITE INDUSTRIES LTD.	0.32%	0.02
		GODREJ CONSUMER PRODUCTS LTD.	0.32%	0.03
		REC LTD.	0.31%	0.03
		BAJAJ HOLDINGS & INVESTMENT LTD.	0.31%	0.03
		LTIMINDTREE LTD.	0.30%	0.03
		GAIL (INDIA) LTD.	0.30%	0.02
		UNITED SPIRITS LTD.	0.29%	0.03
		PUNJAB NATIONAL BANK	0.28%	0.02
		MUTHOOT FINANCE LTD.	0.27%	0.03
		ADANI ENERGY SOLUTIONS LTD.	0.26%	0.03
		DLF LTD.	0.26%	0.03
		UNION BANK OF INDIA	0.26%	0.03
		ABB INDIA LTD.	0.25%	0.02
		SHREE CEMENT LTD.	0.25%	0.03
		SOLAR INDUSTRIES INDIA LTD.	0.24%	0.03
		ADANI GREEN ENERGY LTD.	0.22%	0.02

		SIEMENS LTD.	0.21%	0.03																
		HYUNDAI MOTOR INDIA LTD.	0.20%	0.04																
		BOSCH LTD.	0.20%	0.03																
		AMBUJA CEMENTS LTD.	0.20%	0.03																
		SIEMENS ENERGY INDIA LTD.	0.18%	0.04																
		ZYDUS LIFESCIENCES LTD.	0.18%	0.03																
		HINDUSTAN ZINC LTD.	0.18%	0.02																
		LODHA DEVELOPERS LTD.	0.15%	0.03																
		INDIAN RAILWAY FINANCE CORPORATION LTD.	0.14%	0.03																
		MAZAGOAN DOCK SHIPBUILDERS LTD.	0.13%	0.02																
		TATA CAPITAL LTD.	0.11%	0.04																
		Index Performance (as of March 31, 2026):																		
<table><tr><th>Stats</th><th>Annualized returns</th><th>Annualized Volatility</th></tr><tr><td>1 Year</td><td>-3.85%</td><td>13.71%</td></tr><tr><td>3 Year</td><td>11.21%</td><td>13.01%</td></tr><tr><td>5 Year</td><td>10.30%</td><td>13.95%</td></tr><tr><td>7 Year</td><td>11.15%</td><td>17.58%</td></tr><tr><td>10 Year</td><td>12.64%</td><td>16.06%</td></tr></table>			Stats	Annualized returns	Annualized Volatility	1 Year	-3.85%	13.71%	3 Year	11.21%	13.01%	5 Year	10.30%	13.95%	7 Year	11.15%	17.58%	10 Year	12.64%	16.06%
Stats	Annualized returns	Annualized Volatility																		
1 Year	-3.85%	13.71%																		
3 Year	11.21%	13.01%																		
5 Year	10.30%	13.95%																		
7 Year	11.15%	17.58%																		
10 Year	12.64%	16.06%																		
Portfolio Concentration Norms:																				
In line with para 4.3 of SEBI Master Circular on Mutual Funds, specifies following portfolio concentration norms to be adopted by index fund:																				
a) The index shall have a minimum of 10 stocks as its constituents.																				
b) For a sectoral/ thematic Index, no single stock shall have more than 35% weight in the index. For other than sectoral/ thematic indices, no single stock shall have more than 25% weight in the index																				
c) The weightage of the top three constituents of the index, cumulatively shall not be more than 65% of the Index.																				
d) The individual constituent of the index shall have a trading frequency greater than or equal to 80% and an average impact cost of 1% or less over previous six months.																				
Following are the details of the underlying Index constituents in compliance with the above regulatory requirements:																				
<table><tr><th>Parameter</th><th></th></tr><tr><td>Total Number of Securities</td><td>100</td></tr><tr><td>Highest Weight of a Security in Index</td><td>9.0%</td></tr><tr><td>Total weight of Top 3 Constituents</td><td>23.4%</td></tr><tr><td>Minimum Frequency of Trading 6 Months</td><td>80%</td></tr></table>			Parameter		Total Number of Securities	100	Highest Weight of a Security in Index	9.0%	Total weight of Top 3 Constituents	23.4%	Minimum Frequency of Trading 6 Months	80%								
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Total Number of Securities	100																			
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Total weight of Top 3 Constituents	23.4%																			
Minimum Frequency of Trading 6 Months	80%																			

		The Fund Manager reserves the right to invest in such instruments and securities as may be permitted from time to time and which are in line with the investment objective of the scheme it should include subject to prior approval from SEBI, if any.
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XXIII	Scheme performance	The Performance of the Scheme as on March 31, 2026 is as follows:			
		Compounded Annualised Returns	Scheme Returns (%)	Scheme Returns (%)	Benchmark Returns (%)
			Motilal Oswal Nifty India 100 ETF		Nifty 100 TRI
			Regular	Direct	
		Returns for the last 1 year	-	-	-
		Returns since inception	-11.5%	-11.5%	11.3%
		Date of Inception: 13 th October 2025 Absolute returns of last 5 financial years of Scheme is as follows: Since the scheme has not completed 1 year since its inception, absolute return for the last 5 financial years in not available			
XXIV	Disclosure w.r.t investments by key personnel and AMC directors including regulatory provisions				
		Sr. No.	Category of Persons	Net Value	Market Value
				Units	NAV per unit
			Concerned scheme's Fund Manager(s)		
		1.	Mr. Swapnil Mayekar	-	-
		2.	Mr. Dishant Mehta	-	-
		3.	Mr. Rakesh Shetty	-	-
XXV	Investment Restrictions	The following are the investment restrictions as contained in the Sixth Schedule and Chapter 13 of SEBI Master Circular on Mutual Funds and amendments thereof to SEBI (MF) Regulations which are applicable to the Scheme at the time of making investments:			
		1. The Mutual fund scheme's investment in equity shares, equity related instruments and debt instruments shall only be made in listed or to be listed securities except that mutual fund can invest in: (a) unlisted Government Securities and money market instruments other than commercial papers; and			

		(b) unlisted non-convertible debentures to the extent and in the manner as specified by the Board. 2. The Mutual Fund shall buy and sell securities on the basis of deliveries and shall in all cases of purchases, take delivery of relevant securities and in all cases of sale, deliver the securities: Provided further that the Mutual Fund may engage in securities lending and borrowing specified by the Board. Provided further that a Mutual Fund may enter into derivatives transactions in a recognized stock exchange, subject to the framework specified by the SEBI: Provided further that sale of Government security already contracted for purchase shall be permitted in accordance with the guidelines issued by the Reserve Bank of India in this regard. 3. The Mutual Fund under all its schemes shall not own more than 10% of any company's paid up capital carrying voting rights. For the purpose of determining the above limit, a combination of positions of the underlying securities and stock derivatives will be considered. 4. Transfers of investments from one scheme to another scheme in the same Mutual Fund shall be allowed only if, a) such transfers are done at the prevailing market price for quoted instruments on spot basis. [Explanation - "Spot basis" shall have same meaning as specified by stock exchange for spot transactions;] b) the securities so transferred shall be in conformity with investment objective of the scheme to which such transfer has been made and the Policy on Inter Scheme Transfer prepared in compliance with clause 13.19 of SEBI Master Circular on Mutual Funds 0020 as amended from time to time. 5. The Scheme may invest in another scheme under the same asset management company or any other Mutual Fund without charging any fees, provided that aggregate inter-scheme investment made by all schemes under the same management or in schemes under the management of any other asset management company shall not exceed 5% of the net asset value of the Mutual Fund. 6. Pending deployment of funds of a Scheme in terms of investment objectives of the Scheme, will not apply to term deposits placed as margins for trading in cash and derivatives market. 8. The Scheme shall not make any investment in:
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		a) any unlisted security of an associate or group company of the sponsor; or b) any security issued by way of private placement by an associate or group company of the sponsor; or c) the listed securities of group companies of the sponsor which is in excess of 25 per cent of the net assets. 9. The Scheme shall not make any investment in any fund of funds scheme. 10. All investments by the scheme in equity shares and equity related instruments shall only be made provided such securities are listed or to be listed. 11. The Mutual Fund may borrow to meet liquidity needs, for the purpose of repurchase, redemption of units or payment of interest or dividend to the Unitholders and such borrowings shall not exceed 20% of the net asset of the Scheme and duration of the borrowing shall not exceed 6 months. The Mutual Fund may borrow from permissible entities at prevailing market rates and may offer the assets of the Mutual Fund as collateral for such borrowing. 12. No term loans will be advanced by the Scheme. 13. No sponsor of a mutual fund, its associate or group company including the asset management company of the fund, through the schemes of the mutual fund or otherwise, individually or collectively, directly or indirectly, have - a) 10% or more of the share-holding or voting rights in the asset management company or the trustee company of any other mutual fund; or b) representation on the board of the asset management company or the trustee company of any other mutual fund. No Mutual Fund under all its schemes shall own more than 10% of such instruments issued by a single issuer i. A Mutual Fund scheme shall not invest – a. 10% of its NAV in debt and money market securities rated AAA; or b. 8% of its NAV in debt and money market securities rated AA; or c. 6% of its NAV in debt and money market securities rated A and below
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		The above investment limits may be extended by up to 2% of the NAV of the scheme with prior approval of the Board of Trustees and Board of Directors of the AMC, subject to compliance with the overall 12% limit, as specified at para 13.1 of SEBI Master Circular on Mutual Funds and other prudential limits with respect to the debt instruments. However, since the asset allocation permits investment in debt and money market instruments only up to 5% of the total assets, the investment in such securities shall be further restricted to a maximum of 5% of the total assets. The long term rating of issuers shall be considered for the money market instruments. However, if there is no long term rating available for the same issuer, then based on credit rating mapping of CRAs between short term and long term ratings, the most conservative long term rating shall be taken for a given short term rating. Exposure to government money market instruments such as TREPS on G-Sec/ T-bills shall be treated as exposure to government securities. 14. A mutual fund scheme shall not invest more than 5% of its NAV in debt instruments comprising money market instruments and non-money market instruments issued by a single issuer which are rated not below investment grade by a credit rating agency authorised to carry out such activity under the Act. a. Provided that such limit shall not be applicable for investments in Government Securities, treasury bills and collateralized borrowing and lending obligations. b. Provided further that investment within such limit can be made in mortgaged backed securitised debts which are rated not below investment grade by a credit rating agency registered with the Board. 15. The Scheme shall not invest in unlisted debt instruments including commercial papers, except Government Securities and other money market instruments. Provided that the Scheme may invest in unlisted non-convertible debentures up to a maximum of 10% of the debt portfolio of the Scheme subject to such conditions as may be specified by SEBI from time to time. Provided further that the Scheme shall comply with the norms under the above clauses within the time and in the manner as may be specified by SEBI.
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		Provided further that the norms for investments by the Scheme in unrated debt instruments shall be as specified by SEBI from time to time. 16. Every mutual fund shall get the securities purchased or transferred in the name of the mutual fund on account of the concerned scheme, wherever investments are intended to be of long-term nature. The Scheme will comply with any other Regulations applicable to the investments of Mutual Funds from time to time. All investment restrictions shall be applicable at the time of making investments. The AMC may alter these limitations/objectives from time to time to the extent the SEBI Regulations change so as to permit Scheme to make its investments in the full spectrum of permitted investments to achieve its investment objective. The Trustees may from time to time alter these restrictions in conformity with the SEBI Regulations.
XXVI	Due diligence by the asset management company	It is confirmed that: (i) The Scheme Information Document submitted to SEBI is in accordance with the SEBI (Mutual Funds) Regulations, 2026 and the guidelines and directives issued by SEBI from time to time. (ii) All legal requirements connected with the launching of the Scheme as also the guidelines, instructions, etc., issued by the Government and any other competent authority in this behalf, have been duly complied with. (iii) The disclosures made in the Scheme Information Document are true, fair and adequate to enable the investors to make a well informed decision regarding investment in the Scheme. (iv) The intermediaries named in the Scheme Information Document and Statement of Additional Information are registered with SEBI and their registration is valid, as on date. (v) The contents of the Scheme Information Document including figures, data, yields etc. have been checked and are factually correct. (vi) A confirmation that the AMC has complied with the compliance checklist applicable for Scheme Information Documents and other than cited deviations/ that there are no deviations from the regulations.

		(vii) Notwithstanding anything contained in this Scheme Information Document, the provisions of the SEBI (Mutual Funds) Regulations, 2026 and the guidelines there under shall be applicable. (viii) The Trustees have ensured that the Motilal Oswal Nifty 100 ETF approved by them is a new product offered by Motilal Oswal Mutual fund and is not a minor modification of any existing scheme/fund/product.
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Notes:

1. Further, any amendments / replacement / re-enactment of SEBI Regulations subsequent to the date of the Scheme Information Document shall prevail over those specified in this Document.
2. The Scheme under this Scheme Information Document was approved by the Trustees on June 17, 2025.
3. The Trustees have ensured that Motilal Oswal Nifty 100 ETF approved by them is a new product offered by Motilal Oswal Mutual Fund and is not a minor modification of any existing scheme/fund/product.
4. Notwithstanding anything contained in the Scheme Information Document, the provisions of the SEBI (Mutual Funds) Regulations, 2026 and the guidelines there under shall be applicable.

**For Motilal Oswal Asset Management Company Limited
(Investment Manager for Motilal Oswal Mutual Fund)**

Sd/-

Aparna Karmase

Head- Compliance, Legal and Secretarial

Place: Mumbai

Date: May 29, 2026

Annexure 1

AMC to choose the applicable provisions based on intended asset allocation					
Equity derivatives of underlying securities forming part of the index may also be available as an investment option in case the underlying security is not available for purchase.	• Calculation of cumulative gross exposure – Pursuant to para 13.18.1 of SEBI Master Circular on Mutual Funds, the cumulative gross exposure through Constituents of Nifty 100 Index and Debt and money market instruments, cash and cash equivalents, derivative positions, other permitted securities/assets and such other securities/assets as may be permitted by the Board from time to time will not exceed 100% of the net assets of the scheme. • Numerical example of risk involved – Using Index Futures to increase percentage investment in equities Derivatives may be used for the purpose of deploying ideal cash and/or pending its investment in equities so as to efficiently replicate the underlying index and reduce tracking error. There may be a time lag between the inflow of funds and their deployment in stocks. If so desired, the scheme would be able to take immediate exposure to equities via index futures. The position in futures may be reversed in a phased manner, as the funds are deployed in the equity markets. Example: The scheme has a corpus of Rs. 100 crore and there is an inflow of Rs. 10 crore in a day. The AMC may buy index futures contracts of a value of Rs. 10 crore. Later as the money is deployed in the underlying equities, the value of the index futures contracts can be suitably reduced.				
	Portfolio	Event	Equity Portfolio gain/(Loss) (Rs. in crore)	Derivative gain/(Loss) (Rs. in crore)	Total Portfolio gain/(Loss) (Rs. in crore)
	Rs. 100 Crore equity exposure	10% rise in equity prices	10	Nil	10
	Rs. 100 Crore equity exposure + Rs. 10 Crore long position index futures	10% rise in equity prices	10	1	11
Portfolio	Event	Equity Portfolio gain/(Loss) (Rs. in crore)	Derivative gain/(Loss) (Rs. in crore)	Total Portfolio gain/(Loss) (Rs. in crore)	

Rs. 100 Crore equity exposure	10% fall in equity prices	-10	Nil	-10
Rs. 100 Crore equity exposure + Rs. 10 Crore long position index futures	10% fall in equity prices	-10	-1	-11

Risks associated with Investing in Derivatives

Derivative products are leveraged instruments and can provide disproportionate gains as well as disproportionate losses to the investor. Execution of such strategies depends upon the ability of the fund manager to identify such opportunities. Identification and execution of the strategies to be pursued by the fund manager involve uncertainty and decision of the fund manager may not always be profitable. No assurance can be given that the fund manager will be able to identify or execute such strategies.

Derivative products are specialized instruments that require investment techniques and risk analysis different from those associated with stocks. The use of a derivative requires an understanding not only of the underlying instrument but of the derivative itself. Derivatives require the maintenance of adequate controls to monitor the transactions entered into, the ability to assess the risk that a derivative adds to the portfolio and the ability to forecast price or interest rate movements correctly. There is a possibility that a loss may be sustained by the portfolio as a result of the failure of another party (usually referred to as the “counterparty”) to comply with the terms of the derivatives contract. Other risks in using derivatives include the risk of mispricing or improper valuation of derivatives and the inability of derivatives to correlate perfectly with underlying assets, rates and indices, illiquidity risk whereby the Scheme may not be able to sell or purchase derivative quickly enough at a fair price. The risks associated with the use of derivatives are different from or possibly greater than, the risks associated with investing directly in securities and other traditional investments.

- **Disclosure relating to extent and manner of participation in derivatives to be provided**

The Scheme may take exposure to equity derivatives of the index itself or its constituent stocks may be undertaken when equity shares are unavailable, insufficient or for rebalancing in case of corporate actions for a temporary period. Other than for above purposes, the Scheme will not invest in Equity Derivatives. These investments would be for a short period of time i.e. 7 days. Exposure towards Equity Derivatives instruments shall not exceed 20% of the net assets of the Scheme. If the exposure falls outside the above mentioned asset allocation pattern, the portfolio to be rebalanced by AMC within 7 days from the date of said deviation. The Fund shall not write options or purchase instruments with embedded written options. When constituent's securities of

underlying Index are available again, derivative positions in these securities would be unwound.

Investments Limitations and Restrictions in Derivatives

In accordance with Clause 13.1 of SEBI Master Circular on Mutual Funds, the following investment restrictions shall apply with respect to investment in Derivatives:

1. The cumulative gross exposure through equity, debt and derivative positions will not exceed 100% of the net assets of the scheme. However, cash or cash equivalents with residual maturity of less than 91 days shall be treated as not creating any exposure.
2. The Scheme shall not write options or purchase instruments with embedded written options.
3. The total exposure related to option premium paid shall not exceed 20% of the net assets of the scheme.
4. Exposure due to hedging positions may not be included in the above mentioned limits subject to the following:
 - a. Hedging positions are the derivative positions that reduce possible losses on an existing position in securities and till the existing position remains.
 - b. Hedging positions shall not be taken for existing derivative positions. Exposure due to such positions shall be added and treated under gross cumulative exposure limits mentioned under Point 1.
 - c. Any derivative instrument used to hedge shall have the same underlying security as the existing position being hedged.
 - d. The quantity of underlying associated with the derivative position taken for hedging purposes shall not exceed the quantity of the existing position against which hedge has been taken.
5. The scheme may enter into plain vanilla Interest Rate Swaps (IRS) for hedging purposes. The value of the notional principal in such cases shall not exceed the value of respective existing assets being hedged by the scheme. In case of participation in IRS is through over the counter transactions, the counter party shall be an entity recognized as a market maker by RBI and exposure to a single counterparty in such transactions shall not exceed 10% of the net assets of the scheme. However, if mutual funds are transacting in IRS through an electronic trading platform offered by the Clearing Corporation of India Ltd. (CCIL) and CCIL is the central counterparty for such transactions guaranteeing settlement, the single counterparty limit of 10% shall not be applicable.
6. Exposure due to derivative positions taken for hedging purposes in excess of the underlying position against which the hedging position has been taken, shall be treated under gross cumulative exposure limits mentioned under Point 1.

Apart from the investment restrictions prescribed under SEBI (MF) Regulations the Fund does not follow any internal norms vis-a-vis limiting exposure to a particular scrip or sector etc.

ETCDs (applicable to ETFs only)	• Risk factors w.r.t ETCDs – Not Applicable • Calculation of cumulative gross exposure – Not Applicable • Investment limits - Not Applicable • Disclosure relating to extent and manner of participation in derivatives to be provided – Not Applicable
Hybrid schemes	Not Applicable
Close ended debt schemes	Not Applicable
Gold or Silver ETF/FoFs (single domestic/overseas index)	Not Applicable