

B. COMPLIANCE TEST REPORT ⁴⁸⁷

[Compliance Tests for Mutual Funds regulated by SEBI under SEBI (Mutual Funds) Regulations, 2026 (MF Regulations) and Circulars issued thereunder]

1. AMC shall submit CTR on the activities of Mutual Funds/AMC to SEBI within 21 calendar days from the end of respective quarters (March, June, September and December).
2. AMC need to mention 'Yes'/'No' with respect to each compliance item and wherein there is non-compliance and AMC has mentioned 'No', details regarding the nature of non-compliance shall be given along with the corrective action taken, if any.
3. Anything given in the format shall not be interpreted as modification of any MF Regulations or Circulars issued thereunder.
4. AMC shall also report any other compliances as prescribed by SEBI from time to time.
5. The Format is indicative only. Any other non-compliances during the period over and above the regulations/clauses specified in the format shall also be reported by AMC.

Compliance Test Report for the Quarter end...
Name of the Mutual Fund :
Name of the Asset Management Company :
Name of the Chief Compliance Officer :
I. General Compliance Test II. Investment Compliance Test III. Investor Services Compliance Test

⁴⁸⁷ SEBI Circular No SEBI/HO/IMD/IMD-I DOF2/P/CIR/2021/550 dated April 12, 2021

I. General Compliance Test

Sl. No.	Regulations	Particulars	Remarks⁴⁸⁸
1.	Regulation 12(5)(f)	The independent directors of the trustee company and asset management company shall exercise oversight on clause (i) to (vii) of this sub regulation.	
2.	Regulation 16(3)	Networth of the AMC is computed as per the definition under regulation 2(1)(II) and the networth is more the regulatory requirement of INR 10 Cr./ 50 Cr./ 100 Cr. Further, the networth is maintained on a continuous basis.	
3.	Regulation 21(a)	The asset management company is not acting as a trustee of any mutual fund.	
4.	Regulation 21(b)	The asset management company is not undertaking any other business activities other than in the nature of management and advisory services provided to pooled assets including offshore funds, insurance funds, pension funds, provident funds, or such categories of foreign portfolio investor subject to the conditions specified by the Board from time to time. Such activities are not in conflict with the activities of the mutual fund.	
5.	First proviso to Regulation 21(b)	If the asset management company may itself or through its subsidiaries undertake activities as mentioned in clause (b) of regulation 21, provided the conditions laid under paragraph (i) to (viii) of the first proviso are satisfied.	

⁴⁸⁸ (Indicate 'Yes' if complied with the MF Regulations and various circulars issued thereunder and 'No' for non-compliance). Further, in case of non-compliance, kindly provide the details regarding the non-compliance and the corrective action(s) taken, if any.

6.	Second proviso to regulation 21(b)	The asset management company may, itself or through its subsidiaries, undertake portfolio management services and advisory services for other than broad based fund till further directions, as may be specified by the Board, subject to compliance with the following additional conditions: (i) it satisfies the Board that the key personnel of the asset management company, the systems, back office, bank and securities accounts are segregated activity wise and there exist systems to prohibit access to inside information of various activities. (ii) it meets the capital adequacy requirements, if any, separately for each such activity and obtain separate approval, if necessary, under the relevant regulations.	
7.	Third proviso to regulation 21(b)	An asset management company may become a proprietary trading member for carrying out trades in the debt segment of the recognised stock exchanges, on behalf of its mutual fund schemes and may also become a self-clearing member of the recognised clearing corporations to clear and settle trades in the debt segment on behalf of its mutual fund schemes.	
8.	Regulation 22(1)(a)	The asset management company has taken all reasonable steps and has exercised due diligence to ensure that the investment of funds pertaining to any scheme is not contrary to the provisions of these regulations and the trust deed.	

9.	Regulation 22(1)(b)	The asset management company shall exercise due diligence and reasonable care in all investment decisions consistent with the standards of other entities engaged in the same business.	
10.	Regulation 22(8) (a)(i)	The asset management company shall be responsible for acts of commission or omission by its employees or persons whose services have been procured by the asset management company, where such act or omission is committed in the course of carrying out functions under these regulations, and involves negligence, breach of duty, or failure to comply with applicable law.	
11.	Regulation 22(7)(a)(i)	The asset management company has submitted to the trustees Quarterly Reports (QRs) of each year on its activities and the compliance with the MF Regulations.	
12.	Regulation 22(5)(b)(i)	Where an asset management company proposes to utilise the services of the sponsor or any of its associates, employees or their relatives, for the purpose of any securities transaction, distribution and sale of securities, the proposed engagement of such persons shall be disclosed to the unitholders and the brokerage or commission paid shall be disclosed in the half-yearly and annual accounts of the mutual fund.	
13.	Regulation 22(5)(b)(ii)	The Mutual Fund has disclosed in the half yearly & yearly accounts:	

		a. subscription by the schemes in the issues lead managed by associate companies; and b. subscription to any equity or debt issue on a private placement basis where the sponsor or its associate companies acted as arranger or manager.	
14.	Regulation 22(7) (b) (iii)	The asset management company shall file with trustees the details of transactions in securities by its key personnel in their own name or in the name of the asset management company, and shall report to the Board, as required.	
15.	Regulation 22(5)(b)(iii)	If the asset management company enters into any securities transactions with any of its associates, a report to that effect shall be placed before the trustees at their next meeting.	
16.	Regulation 22(6)	If the investment made by any company in a scheme exceeds five per cent of the net asset value of the scheme, the investment made by that scheme or by any other scheme of the same mutual fund in that company or its subsidiaries shall be brought to the notice of the trustees by the asset management company and be disclosed in the half-yearly and annual accounts of the respective schemes, with justification for such investment, where the cross investment is made within a period of one year before or after the initial investment.	
17.	Regulation 22(7)(b)(i)	The asset management company has filed with the trustees and SEBI the following:	

		a. detailed bio-data of all its directors, along with their interest in other companies, within 15 calendar days of their appointment; b. a half yearly report regarding any change in the interest of directors; and c. a quarterly report to the trustees providing details and adequate justification about the purchase and sale of securities of the group companies of the sponsor or the asset management company by the mutual fund during that quarter.	
18.	Regulation 22(7)(b)(ii)	The directors of the AMC shall file the details of transactions in securities with the Trustees on quarterly basis.	
19.	Regulation 5(4)	The asset management company has not appointed any person as key personnel who has been found guilty of any economic offence or involved in violation of securities laws.	
20.	Regulation 22(9)(a)(i)	The asset management company has appointed registrars and share transfer agents who are registered with the Board.	
21.	Regulation 22(9)(a)(ii)	If the work relating to the transfer of units is processed in-house, the charges at competitive market rates may be debited to the scheme and for rates higher than the competitive market rates, prior approval of the trustees shall be obtained and reasons for charging higher rates shall be disclosed in the annual accounts.	
22.	Regulation 22(8)(a)(ii),	The asset management company has abided by the Code of Conduct as specified in Part	

	22(4)(a)(iv) and 22(4)(b)(ii)	A & Part B of the Fourth Schedule of MF Regulations.	
23.	Regulation 22(3) (c)	The asset management company shall not invest in any of its scheme other than as provided in clause (a) unless full disclosure of its intention to invest has been made in the offer documents.	
24.	Regulation 22(3) (d)	The asset management company shall not charge any fees on its own investments in a scheme of a mutual fund managed by it.	
25.	Regulation 22(9)(f)	The asset management company shall not carry out its fund management operations or execution of transactions relating to mutual funds, outside the territory of India, except for execution of trades for investment in overseas securities.	
26.	Regulation 22(9)(b)(i)	The asset management company shall compute and carry out valuation of investments made by its scheme(s) in accordance with the investment valuation norms specified in the Seventh Schedule, and shall publish the same.	
27.	Regulation 22(9)(b)(ii)	The asset management company and the sponsor of the mutual fund shall be liable to compensate affected investors and/or the scheme for any unfair treatment to an investor resulting from inappropriate valuation.	
28.	Regulation 22(9)(b)(iii) of read with following SEBI Circulars & provisions	The asset management company shall report and disclose all transactions in debt	

	of Master Circular for Mutual Funds: • SEBI/CFD/DIL/BOND/1/2006/12/12 dated December 12, 2006, • SEBI/CBM/BOND/01/2007/01/03 dated March 01, 2007, • SEBI/CBM/BOND/02/2007 /13/04 dated April 13, 2007, • SEBI/IMD/DOF-1/BOND/Cir-3/ 2009 dated July 31, 2009 • IMD/DOF-I/BOND/174666/ 2009 dated August 27, 2009, • Paragraphs 10.2.3, 10.11 & 10.15 of the Master Circular for Mutual Funds • SEBI/IMD/DOF-1/BOND/Cir-4/2009 dated October 16, 2009, • CIR/IMD/DF/6/2010 dated July 30, 2010, • Chapter 13 of the Master Circular for Mutual Funds • CIR/MRD/DP/10/2014 dated March 21, 2014	and money market securities, including inter scheme transfers, as specified by the Board.	
29.	Regulation 22(3) (a)	The asset management company shall invest such amounts in such schemes of the mutual fund, based on the risks associated	

		with the schemes, as may be specified by the Board.	
30.	Regulation 27(1)	The asset management company shall provide to every unitholder an option to nominate person (s), in such manner as may be specified by the Board from time to time	
31.	Regulation 28	The advertisements by the asset management company shall be in conformity with the Advertisement Code as specified in the Fifth Schedule. The AMC has complied with each of the clauses under Fifth Schedule and Paragraphs 6.7, 16.6 and Chapter 14 of Master Circular for Mutual Funds while releasing scheme specific advertisement, sales literature, newsletters, web sites and any other advertisement pertaining to the mutual fund.	
32.	Regulation 25 (3)	The offer document shall not contain any disclosure or statement or opinion that is false, misleading, or incorrect.	
33.	Regulation 29 (2)	Every scheme wherein daily investment and redemptions from the scheme is not available, and such other schemes as specified by the Board, shall be listed on a recognised stock exchange in the manner as may be specified by the Board from time to time.	
34.	Paragraph 1.8 & 7.22 of the Master Circular for Mutual Funds	Disclosure of benchmark returns and review of performance of schemes by the Boards of AMC and Trustees on a periodical basis.	

35.	Chapter 16 of the Master Circular for Mutual Funds • SEBI Letter No. OW/14970/2012 dated July 5, 2012.	Certification programme for agents/distributors of mutual funds units and employees of mutual funds.	
36.	Chapter 5 of the Master Circular for Mutual Funds	Risk Management System in areas of operations like Fund Management, operations, customer service, market and distribution, disaster recovery and business contingency etc.	
37.	Paragraph 13.10 of the Master Circular for Mutual Funds	Reconciliation of Government Securities.	
38.	Chapter 16 of the Master Circular for Mutual Funds	Registration of Intermediaries (Distributors).	
39.	Paragraph 7.6 of the Master Circular for Mutual Funds	The AMC has complied with Investment / Trading Guidelines by the employees of AMC and Mutual Fund Trustee Company.	
40.	Paragraph 16.7 of the Master Circular for Mutual Funds	Code of Conduct (Distributors).	
41.	Paragraph 7.19 of the Master Circular for Mutual Funds	Minimum Number of Investors in Schemes/ Plans and minimum number of holdings by single investor.	
42.	Paragraph 9.4 of the Master Circular for Mutual Funds	Uniform cut-off timings for applicability of Net Asset Value (NAV) of Mutual Fund scheme(s)/plan(s).	

43.	Paragraph 9.1, 9.2 & 9.3 of the Master Circular for Mutual Funds	Time limit for updating NAV on AMFI / AMC website. Prominently disclose the NAVs of all schemes under a separate head on website of the Fund and on the website of AMFI and further, Mutual Funds to also extend facility of sending latest available NAVs to unitholders through SMS, upon receiving a specific request.	
44.	Paragraph 14.4 of the Master Circular for Mutual Funds	Prohibition of Indicative Portfolios and Yields in Mutual Fund schemes.	
45.	Paragraph 5.6 & 13.7 of the Master Circular for Mutual Funds	Risk Management Framework for liquid and Overnight Funds: a. Liquid Funds and Overnight Funds shall not park funds pending deployment in short term deposits of scheduled commercial banks. b. Liquid Funds and Overnight Funds shall not invest in debt securities having structured obligations (SO rating) and/ or credit enhancements (CE rating). However, debt securities with government guarantee shall be excluded from such restriction.	
46.	Regulation 21 (b) & Paragraph 22.2 of the Master Circular for Mutual Funds	The asset management company shall not undertake any business activities other than in the nature of management and advisory services provided to pooled assets including offshore funds, insurance funds, pension funds, provident funds, or such	

		categories of foreign portfolio investor subject to such conditions, as maybe specified by the Board, from time to time, if any of such activities are not in conflict with the activities of the mutual fund.	
47.	Paragraph 5.6 & 5.7 of Master Circular for Mutual Funds	Requirement of minimum holding of atleast 20% of net assets in liquid funds. Requirement of minimum holding of atleast 10% of net assets in all open ended debt schemes.	
48.	Paragraph 13.11 of Master Circular for Mutual Funds	Guidelines with respect to Overseas investment.	
49.	Paragraph 7.26 of Master Circular for Mutual Funds	Guidelines for votes cast by Mutual Funds.	
50.	Paragraph 7.13 of Master Circular for Mutual Funds	Alignment of interest of Asset Management Companies (AMCs) with the Unitholders of the Mutual Fund Schemes	
51.	Paragraph 7.14 of Master Circular for Mutual Funds	Alignment of interest of Designated Employees of Asset Management Companies (AMCs) with the Unitholders of the Mutual Fund Schemes	
52.	SEBI Letter No. SEBI/HO/IMD-II/IMD-II_DOF11/P/OW/2022/0000060035/1 dated November 30, 2022	Compliance on monitoring social media to identify the entities / groups which camouflage themselves as registered Mutual Funds or misuse the names of Mutual Funds	

53.	SEBI letter to AMFI dated March 01, 2024	Details of compliance regarding implementation of orders of SEBI and/or Tribunal/Court to SEBI in the prescribed format	
54.	SEBI 2 nd Amendment Regulation dated August 01, 2024 read with SEBI Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/107 dated August 05, 2024	Institutional mechanism for identification and deterrence of market abuse including front-running and fraudulent transactions in securities Summary of count of Level 2 alerts generated and instances of potential market abuse along with action taken	
55.	SEBI letter No. SEBI/HO/IMD/IMD_SEC-4/P/OW/2024/3209 3/1 dated October 10, 2024	Exceptions noticed in the internal audit report	

Place:

Date:

Signature of the Chief Compliance Officer:

II. Investment Compliance Test

S.N.	Regulations	Particulars	Remarks⁴⁸⁹
1	Regulation 44 (1) read with Item No 2 under Paragraph 13.1 of Master Circular for Mutual Funds	Restrictions with respect to single issuer limit.	
2	Clause 1(a) of sixth schedule to Regulation 41(1) read with Item No. 3 under Paragraph 13.1 of Master Circular for Mutual Funds	Restrictions with respect to investment in Unlisted debt instruments and Unrated debt instruments.	
3	Regulation 44(1) read with Item No 5 under Paragraph 13.1 of Master Circular for Mutual Funds	Restrictions with respect to owning of paid up capital of any company. The Mutual Fund does not own more than 10% of any company's paid-up capital carrying voting rights under all its schemes. (If yes, give details of the investments made in excess of 10% of the paid up capital of the company in the prescribed format CR1)	
4	Regulation 41(8) read with Paragraph 13.19 of Master Circular for Mutual Funds	Restrictions with respect to Inter Scheme Transfers.	

⁴⁸⁹ (Indicate 'Yes' if complied with the MF Regulations and various circulars issued thereunder and 'No' for non-compliance). Further, in case of non-compliance, kindly provide the details regarding the non-compliance and the corrective action(s) taken, if any.

		(Give details of inter scheme transfers wherein there is non-compliance in the prescribed format CR2)	
5	Clause 3 of sixth schedule to Regulation 41(1) read with Paragraph 13.14 of Master Circular for Mutual Funds	Restrictions with respect to Aggregate inter scheme investments made by all schemes. (Give details of such investments in the prescribed format CR 3)	
6	Clause 6 of sixth schedule to Regulation 41(1), 41(6), and 41(7)	Restrictions with respect to: a. Buy and sell securities on the basis of deliveries. b. Short Selling of securities. c. Derivative transactions.	
7	Clause 7 of sixth schedule to Regulation 41(1)	Restrictions with respect to purchase or transfer of securities in the name of the mutual fund on account of the concerned scheme except in respect of such securities as may be specified by the board from time to time.	

8	Clause 8 of sixth schedule of SEBI (Mutual Funds) Regulations, 2026 and Paragraph 13.7 of Master Circular for Mutual Funds	Restrictions with respect to investments in Short Term Deposits of Scheduled Commercial Banks.	
9	Regulation 41(1) read with Item No 6 under Paragraph 13.1 of Master Circular for Mutual Funds	Restrictions with respect of investment in: a. Unlisted security of an associate or group company of the Sponsor. b. Securities issued by way of private placement by an associate or group company of the sponsor. c. Listed securities of group companies of the sponsor which is in excess of 25 per cent of the net assets.	
10	Clause 4 of sixth schedule to Regulation 41(1)	Restriction with respect to investment in Fund of Funds scheme.	
11		Restriction with respect to investment	

	Regulation 41(1) read with Item No 1 under Paragraph 13.1 and 13.4 of Master Circular for Mutual Funds	limit in the equity shares or equity related instruments of any company. [Give details of all cases where the investments have exceeded the limit of 10% including the exempted cases under the proviso to Item No 1 under Paragraph 13.1 in the prescribed format CR 4]	
12	Clause 1 of sixth schedule to Regulation 41(1)	Restriction with respect to investments in equity shares and equity related instruments in only listed or to be listed securities.	
13	Clause 5 of sixth schedule to Regulation 41(1)	Restrictions with respect of investment by Fund of Funds scheme.	
14	Regulation 41(1) read with Paragraph 13.13 of Master Circular for Mutual Funds	Restrictions with respect of investment in the units of REITs and InvITs.	
15	Regulation 41(1) read with Paragraph 13.16 of Master Circular for Mutual Funds	Restrictions with respect of investment in Exchange Traded Commodity Derivatives.	

16	Regulation 42(1) and 42(2)	Restrictions with respect to borrowings by mutual fund. (Give details of borrowings by the scheme wherein there is non-compliance as per the prescribed format CR 5)	
17	Regulation 42(3)	Restrictions with respect to loans by mutual fund.	
18	Regulation 42(4)	Restrictions with respect to lending and borrowing of securities borrowings by mutual fund.	
19	Regulation 41(2) and 41(4) read with Paragraph 4.2 of Master Circular for Mutual Funds	Restrictions with respect to investments by a gold exchange traded fund scheme and silver exchange traded fund scheme.	
20	Regulation 22(5)(a)	Restrictions with respect to business done through brokers. (Give details of transactions done through such brokers, by amount, as per the prescribed format in CR 6, please mark * against the names of associates.) (Further, Inter scheme transfer and direct deals with the companies should not be included in the aggregate transaction	

		amount used as the basis for the computation of the total business to the brokers)	
21	Regulation 22(6)	Disclosure requirements under Regulation 25 (6) have been complied with.	
22	Regulation 41(1) read with Paragraph 3.6 of Master Circular for Mutual Funds	Restrictions with respect to investments by Close ended debt schemes and Interval schemes.	
23	Regulation 41(1) read with Item No 8 under Paragraph 13.1 of Master Circular for Mutual Funds	Restrictions with respect to Sector Level Exposure.	
24	Regulation 41(1) read with Item No 7 under Paragraph 13.1 of Master Circular for Mutual Funds	Restrictions with respect to Group Level Exposure.	

Place:

Date:

Signature of the Chief Compliance Officer:

III. Investors Service Compliance Test

S No	Regulation	Particulars	Remarks⁴⁹⁰
1	Regulation 35 (3)	The asset management company shall allow transfer of mutual fund units in the manner as may be specified by the Board from time to time.	
2	Regulation 46(1)	The Income Distribution cum Capital Withdrawal (IDCW) payments have been dispatched to the unit holders within such period as may be specified by the Board from time to time.. (Give details wherein dividend warrants were not dispatched within the timelines as per the prescribed format CR 8).	
3	Regulation 46(1)(ii)	The repurchase/redemption proceeds and the application money, if the application is rejected due to undersubscription, oversubscription or for any other reason, have been dispatched within such period as may be specified by the Board from time to time.	
4	Regulation 46(2)	The AMC has paid interest @15% for the period of delay in the event of failure to dispatch the redemption or repurchase proceeds or IDCW payments or application money within the stipulated time. Details of interest paid enclosed in the format specified CR7 & CR8 below.	

⁴⁹⁰ (Indicate 'Yes' if complied with the MF Regulations and various circulars issued thereunder and 'No' for non-compliance). Further, in case of non-compliance, kindly provide the details regarding the non-compliance and the corrective action(s) taken, if any.

		(Give details wherein interest is required to be paid for failure to dispatch the redemption or repurchase proceeds within the stipulated time as per the prescribed format CR 7).	
Give details regarding the status of investor complaints forwarded by SEBI during the quarter and at the beginning of the quarter period as per the following format :			
Number of complaints pending at the beginning of the period.	Number of complaints forwarded by SEBI during the period	Number of complaints redressed* during the period	Number of complaints pending at the end of the period
Give details regarding the status of investor complaints received directly by the mutual fund during the quarter period as per the following format :			
Number of complaints pending at the beginning of the period.	Number of complaints received during the period	Number of complaints redressed* during the period	Number of complaints pending at the end of the period
* All complaints which have been fully resolved and a communication thereof has been sent to the complainant shall be deemed to have been redressed.			
Place Date Signature of the Chief Compliance Officer			

IV. Specialized Investment Funds (SIF)

S No	Regulation	Particulars	Remarks
1	Regulation 49(1)	Compliance with respect to minimum investment threshold across all investment strategies as stipulated under Paragraph 21.4	
2	Regulation 49(2)* <i>*Note1: This shall be applicable as and when specific certification requirement is specified by the Board.</i>	Compliance with respect to provisions related to NISM Certification Programme for fund manager of SIF.	
3	Regulation 50(1)	Investment strategies launched by SIF are in compliance with the characteristics stipulated under the MF regulations and Paragraph 21.3.	
4	Regulation 50(3)	Compliance with respect to provisions related to limitation on fees and expenses	
5	Item No. 2 under Paragraph 21.5	Restrictions with respect to single issuer limit – debt instruments	
6	Regulation 52	Restrictions with respect to investments as per Paragraph 21.5	
7	Item No. 3 under Paragraph 21.5	Restrictions with respect to owning of paid up capital of any company.	
8	Item No. 1 under Paragraph 21.5	Restrictions with respect to single issuer limit – equity and equity-related instruments.	
9	Item No. 4 under Paragraph 21.5	Restrictions with respect to investments in INVITs.	

10	Regulation 52	Restrictions with respect to investments in derivatives as per Paragraph 21.6	
11	Regulation 53(1)	Maintenance of clear product differentiation	
12	Regulation 53(2)	Compliance with provisions relating to branding, advertising (Paragraph 21.2)	
13	Regulation 55	Disclosures in offer documents- Compliance with respect to Paragraph 21.11	
14	Regulation 55(2) and Paragraph 21.13.1	Compliance with provisions relating to Portfolio disclosures	
15	Paragraph 21.7	Compliance with respect to provisions relating to subscription and redemption of units of investment strategies and notice Period for redemption	
16	Paragraph 21.8.1	Compliance with respect to listing of units of investment strategies	
17	Paragraph 21.9	Compliance with respect to benchmarking of investment strategies	
18	Paragraph 21.10	Compliance with respect to provisions for Distribution of Specialized Investment Funds	
19	Paragraph 21.12	Compliance with respect to risk band	
20	Paragraph 21.13.2	Compliance with respect to disclosure of scenario analysis	

CR 1: Report of investment in Companies in excess of 10% of their paid up capital carrying voting rights

Date	Name of the Company	Purchase Price	Value (INR lacs)	Holding as % of company's paid-up capital carrying voting rights

Signature of the Chief Compliance Officer

CR 2: Inter Scheme Transfers (ISTs)

Date	Name of the Transferor Scheme	Name of the Transferee Scheme	Name of the company and type of security	Details of Transfer			Market rate (if unquoted/ unlisted and basis of rate)	Reasons of transfer
				Quantity	Rate	Value (INR lacs)		

Signature of Chief Compliance Officer

CR 3: Intra and Inter Scheme Investments

Investee Scheme	Investor Scheme	Total investments by schemes

						as % of net assets of the investee schemes*
Name	Resources mobilised / net assets (INR lacs) Name	Name	Net assets (INR lacs)	Investments (INR lacs)	Investment as % of net assets	

*Information to be given only in the case of intra scheme investments.

Signature of the Chief Compliance Officer.

CR 4: Details of investments in excess of the limits specified in Item No. (1) of Paragraph 13.1 read with Paragraphs 6.27

(1)	(2)	(3)	(4)	(5)	(6) *	(7)
Sl. No	Scheme	Scrip	Date/s of violation/s (First and each of the subsequent ones due to incremental investments, if any)	Holding in the scrip as a % of the NAV of the scheme, consequent to the investment	Applicable limit	Name & closing value of the benchmark index / sub-index(if applicable)

* For the sector /thematic schemes, the applicable (upper) limit is the weightage of the scrip in the representative sectoral index/sub index or 10% of the NAV whichever is higher, as specifically disclosed in the offer document.

For index funds/schemes, the upper limits shall be in accordance with the weightage of the scrips as disclosed in the offer document

For all other schemes, the applicable upper limit for holding in each scrip is 10% of NAV.

Signature of the Chief Compliance Officer

CR 5: Report on borrowings of Mutual Funds

Name of the scheme and category	Nature of instruments/ mode of borrowings	Source (Institutions / banks / others)	Purpose	Date of borrowing	Date of repayment of borrowing (specify the period of borrowing)	Rate of borrowing	Amount borrowed as % of net assets	Collateral used (if any)	Amount of interest borne by the Scheme	Amount of interest borne by AMC	Average Portfolio Yield during the period

Signature of the Chief Compliance Officer

CR 6: Report on transactions through Brokers

Name of the broker	Value of business (INR lacs)	Brokerage paid (INR lacs)	Broker wise contracts outstanding for more than 60 days	% of gross business done

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Signature of Chief Compliance Officer

CR 7: Statement of Interest paid to the investors for delays in transfer of redemption/ repurchase proceeds⁴⁹¹

Investor Name	PAN/PEKRN of Investor	Date of Receipt of Redemption/ Repurchase Request	Date of transfer of Redemption/ Repurchase	Period of Delay	Amount of Interest Paid (INR)

Signature of Chief Compliance Officer

CR 8

Statement of interest paid to the investors for delays in transfer of dividend payments⁴⁹²

Investor Name	PAN/PEKRN of Investor	Record Date	Date of transfer of Dividend	Period of Delay	Amount of Interest Paid (INR)

⁴⁹¹ SEBI Circular No. SEBI/HO/IMD/IMD-I DOF2/P/CIR/2022/161 dated November 25, 2022

⁴⁹² SEBI Circular No. SEBI/HO/IMD/IMD-I DOF2/P/CIR/2022/161 dated November 25, 2022

Signature of Chief Compliance Officer

(Annexure to the CTR can be as per the requirements to be reported)