

4. FINANCIALS

A. HALF YEARLY FINANCIAL RESULTS FOR THE YEAR ENDED⁵⁰⁴

HALF YEARLY FINANCIAL RESULTS FOR THE PERIOD ENDED _____

SR.NO	PARTICULARS	SCHEME NAMES
1.1	Unit Capital at the beginning of the half year period [Rs. in Crores]	
1.2	Unit Capital at the end of the period [Rs. in Crores]	
2	Reserves & Surplus [Rs. In Crores]	
3.1	Total Net Assets at the beginning of the half year period [Rs. in Crores]	
3.2	Total Net Assets at the end of the period [Rs. in Crores]	
4.1	NAV at the beginning of the half year period [Rs.]	
4.2	NAV at the end of the period [Rs.]	
4.3	Dividend paid per unit during the half-year [Rs.]	
	Income	

⁵⁰⁴ MFD/CIR/1/200/2001 dated April 20,2001

5.1	Dividend [Rs. in Crores]	
5.2	Interest [Rs. in Crores]	
5.3	Profit/(Loss) on sale/redemption of investments (other than inter scheme transfer/sale) [Rs. in Crores]	
	Profit/(Loss) on inter-scheme transfer/sale of investments [Rs. in Crores]	
5.4	Other Income (indicating nature) [Rs. in Crores]	
5.5	Unrealized Gain/(Loss) [Rs. In Crores]	
5.6	Total Income (5.1 to 5.6) [Rs. in Crores]	
6.1	Expenses - Commission (including GST) - Other expenses (including GST) Management Fees (including GST) [Rs. in Crores]	
6.2	Trustee Fees (including GST) [Rs. in Crores]	
6.3	Brokerage & Transaction Cost (including GST) [Rs. in Crores]	
6.4	Total Recurring Expenses (including 6.1 to 6.4) [Rs. in Crores] <i>(separately disclose for direct plan and regular plan)</i> ⁵⁰⁵	
6.5	Percentage of Management Fees to daily net assets at plan level for the half year [% p.a.]	
	Total Recurring expenses as a percentage of daily net assets [%] at plan level	
7.1	Returns during the half-year * [(+) (-)]	
7.2	Compounded Annualised yield in case of schemes in existence for more than 1	

⁵⁰⁵ SEBI Circular No. SEBI/HO/IMD/PoD1/CIR/P/2024/150 dated November 05, 2024

	Year ** i. Last 1 year [%] ii. Last 3 years [%] iii. Last 5 years [%] iv. Since launch of the scheme (date of launch to be given) [%] <i>(separately disclose for direct plan and regular plan)⁵⁰⁶</i>	
8	Provision for Doubtful Income/Debts [Rs. in Crores]	
9	Payments to associate/group companies (if applicable) [Rs. in Crores]	
10	Investments made in associate/group companies (if applicable) [Rs. in Crores]	

Considering the movement of NAV during the half year and after adjustment of dividend, bonus, etc.

** For the calculation of compounded annualized yield, the procedure prescribed in Standard Offer Document shall be followed. All performance calculations shall be based only on NAV and the payouts to the unit holders. The calculation of returns shall assume that all payouts during the period have been reinvested in the units of the scheme at the then prevailing NAV. The type of plan/option of the scheme for which yield is given shall also be mentioned.

Notes:

1. Effect of changes in the accounting policies on the above items to be disclosed by way of notes.
2. Details of transactions with associates in terms of Regulation 22(5)(b), if applicable, to be given by way of note.
3. Details of investments made in companies which have invested more than 5% of the NAV of a scheme in terms of Regulation 22(6), if applicable, to be given as a note.

⁵⁰⁶ SEBI Circular No. SEBI/HO/IMD/PoD1/CIR/P/2024/150 dated November 05, 2024

4. Details of large holdings (over 25% of the NAV of the scheme), if applicable, including information about the no. of such investors and total holdings by them in percentage terms, to be given as a note.
5. Borrowings if any, above 10% of the net assets of any scheme of a mutual fund to be disclosed.
6. Exposure if any, of more than 10% of the net assets of any scheme of a mutual fund investing in derivative products to be disclosed.
7. All other disclosures as specifically stipulated in the SEBI (Mutual Funds) Regulations, 2026, amended from time to time.
8. Performance of benchmark indices shall be disclosed below the returns of specific schemes for the same period. Mutual Funds can give the performance of more than one benchmark index also, if they so desire. Mutual funds may also give the perception of the management on the performance of their schemes⁵⁰⁷.
9. Scheme wise percentage of investments made in foreign securities shall be disclosed as a footnote⁵⁰⁸.

⁵⁰⁷ SEBI Circular - SEBI/MFD/CIR No. 6 / 12357 /03 June 26, 2003

⁵⁰⁸ SEBI Circular – SEBI/IMD/Cir No 7/104753/07 dated September 26, 2007