



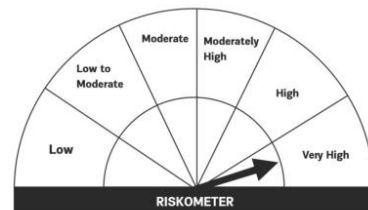
Key Information Memorandum

Aditya Birla Sun Life Global Emerging Opportunities Fund

(An open ended fund of fund scheme investing primarily in units of Julius Baer Equity Next Generation Fund)

This Product is suitable for investors who are seeking*:

- capital appreciation in the long term
- investment in units of Julius Baer Equity Next Generation Fund



Investors understand that their principal will be at Very High risk

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

Continuous Offer of units at NAV based prices

<u>NAME OF THE ASSET MANAGEMENT COMPANY</u>	<u>NAME OF MUTUAL FUND</u>
<p>Aditya Birla Sun Life AMC Limited (ABSLAMC) One World Centre, Tower 1, 17th Floor, Jupiter Mills, Senapati Bapat Marg, Elphinstone Road, Mumbai 400013 Tel. 43568000, Fax No. 43568110/ 8111 CIN: L65991MH1994PLC080811</p>	<p>Aditya Birla Sun Life Mutual Fund (ABSLMF) One World Centre, Tower 1, 17th Floor, Jupiter Mills, Senapati Bapat Marg, Elphinstone Road, Mumbai 400013. Tel. 43568000, Fax No. 43568110/ 8111 Website: www.mutualfund.adityabirlacapital.com</p>

This Key Information Memorandum (KIM) sets forth the information, which a prospective investor ought to know before investing. **For further details of the scheme/Mutual Fund, due diligence certificate by the AMC, Key Personnel, investors' rights & services, risk factors, penalties & pending litigations etc. investors should, before investment, refer to the Scheme Information Document and Statement of Additional Information available free of cost at any of the Investor Service Centres or distributors or from the website www.mutualfund.adityabirlacapital.com**

The Scheme particulars have been prepared in accordance with Securities and Exchange Board of India (Mutual Funds) Regulations 1996, as amended till date, and filed with Securities and Exchange Board of India (SEBI). The units being offered for public subscription have not been approved or disapproved by SEBI, nor has SEBI certified the accuracy or adequacy of this KIM.

This KIM is dated October 31, 2023.



Name of the Scheme	Aditya Birla Sun Life Global Emerging Opportunities Fund																
Type of the Scheme	An open ended fund of fund scheme investing primarily in units of Julius Baer Equity Next Generation Fund.																
Inception Date	September 17, 2008																
Scheme Code	ABSL/O/O/FOO/08/03/0036																
Scheme Category	Fund of Funds																
Investment Objective	<p>The primary objective of the Scheme is to achieve long-term capital growth by investing primarily in units of Julius Baer Equity Next Generation Fund.</p> <p>The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.</p>																
No. of Folios & AUM (as on September 30, 2023)	No. of Folios: 3,227 AUM (in Crs.): Rs. 237.77																
Asset Pattern Allocation of the Scheme	<p>Under normal circumstances, the asset allocation of the Scheme will be as follows:</p> <table border="1"> <thead> <tr> <th rowspan="2">Instruments</th> <th colspan="2">Indicative allocations (% of total assets)</th> <th rowspan="2">Risk Profile</th> </tr> <tr> <th>Minimum</th> <th>Maximum</th> </tr> </thead> <tbody> <tr> <td>Units of Julius Baer Equity Next Generation Fund</td> <td>95</td> <td>100</td> <td>High</td> </tr> <tr> <td>Money Market Instruments</td> <td>0</td> <td>5</td> <td>Low</td> </tr> </tbody> </table> <p>The corpus of the Scheme will be invested in the units of Julius Baer Equity Next Generation Fund.</p> <p>The Scheme may also invest up to 50% of net assets of the Scheme in such derivative instruments as may be introduced from time to time for the purpose of hedging and portfolio balancing and other uses as may be permitted under the SEBI (Mutual Funds) Regulations, 1996.</p> <p>The Scheme will not invest in Securitised Debt, Credit Default Swaps, Short Selling, Securities Lending and Repo in Corporate Debt.</p> <p>Change in Investment Pattern The Trustees may from time to time modify the investment composition provided such modification is in accordance with the Scheme(s) objective and Regulations and as amended from time to time including by way of Circulars, Press Releases, Notification issued by SEBI or the Government of India to regulate the activities and growth of mutual funds, the intent being to protect the NAV of the Scheme and unitholders' interest.</p> <p>Asset Allocation The Fund does not set absolute targets for buying / selling individual equity / debt / money-market funds. However, the portfolios will be critically reviewed on a periodic basis to assess the rise / fall in the funds and a decision to book profits / cut losses is taken based on prevalent market conditions and changing business environment.</p> <p>In the event of deviations from asset allocation due to passive breaches (occurrence of instances not arising out of omission and commission of AMC), the Fund Manager will carry out rebalancing within 30 business days in terms of para 2.9 of SEBI Master Circular on Mutual Funds dated May 19, 2023. Where the portfolio is not rebalanced within 30 business days, justification for the same shall be placed before the Investment Committee and reasons for the same shall be recorded in writing. The Investment Committee, if so desires, can extend the timelines up to sixty (60) business days from the date of completion of mandated rebalancing period. In case the portfolio of scheme is not rebalanced within the extended timelines, AMCs shall not be permitted to launch any new scheme and exit load shall not be levied to the investors exiting the Scheme, till the time the portfolio is rebalanced.</p>			Instruments	Indicative allocations (% of total assets)		Risk Profile	Minimum	Maximum	Units of Julius Baer Equity Next Generation Fund	95	100	High	Money Market Instruments	0	5	Low
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	Further, in terms of para 2.9 of SEBI Master Circular on Mutual Funds dated May 19, 2023, the AMC shall report the deviation to the Trustees at each stage. In case the AUM of deviated portfolio is more than 10% of the AUM of main portfolio of Scheme, the AMC shall immediately disclose the same to the investors through SMS and email / letter including details of portfolio not rebalanced. Subsequently, the AMC shall also immediately communicate to investors through SMS and email / letter when the portfolio is rebalanced. Additionally, the AMC shall disclose the deviation from the mandated asset allocation to investors along with periodic portfolio disclosures as specified by SEBI from the date of lapse of mandated plus extended rebalancing timelines.
Investment Strategy	The corpus of the Scheme will be invested in units of Julius Baer Equity Next Generation Fund. Whilst the overall intention is to create a FoF Scheme which seeks to outperform the MSCI ACWI Index (Benchmark index) in INR terms, over rolling 36 months periods.
Risk Profile of the Scheme	<p>Mutual Fund Units involve investment risks including the possible loss of principal. Please read the Scheme Information Memorandum (SID) carefully for details on risk factors before investment. Scheme specific Risk Factors are summarized below:</p> <ul style="list-style-type: none"> • Risks associated with investing in foreign securities • Risk factors associated with investments in fixed income securities • Risk factors associated with investments in derivatives • Risk associated with the underlying schemes; • Risk associated with composition of investment advisors; • Currency risk / foreign exchange fluctuation risk/ country risk/ political risk; • Off shore investments, security lending etc.; • Exposure to Settlement risk.
Risk Control	<ul style="list-style-type: none"> • Liquidity checks (our investments as a proportion of scheme AUM) • Tracking of mandate deviations
Plans/Options	<p>The Scheme will have Regular Plan and Direct Plan** with a common portfolio and separate NAVs. Investors should indicate the Plan for which the subscription is made by indicating the choice in the application form.</p> <p>Each of the above (Regular and Direct) Plan under the scheme will have the following Options:</p> <p>(1) Growth Option and</p> <p>(2) Income Distribution cum capital withdrawal (“IDCW”) Option (Payout of IDCW / Reinvestment of IDCW)^</p> <p><i>^the amounts can be distributed out of investors capital (Equalization Reserve), which is part of sale price that represents realized gains</i></p> <p>**DIRECT PLAN:</p> <p>i. Direct Plan is only for investors who purchase /subscribe Units in a Scheme directly with the Mutual Fund and is not available for investors who route their investments through a Distributor.</p> <p>ii. Eligible investors: All categories of investors (whether existing or new Unitholders) as permitted under the Scheme Information Document of the Scheme are eligible to subscribe under Direct Plan.</p> <p>iii. Modes for applying: Investments under Direct Plan can be made through various modes offered by the Mutual Fund for investing directly with the Mutual Fund including through Stock Exchange Platforms [except other Platform(s) where investors’ applications for subscription of units are routed through Distributors]</p> <p>iv. How to apply:</p> <p>a. Investors desirous of subscribing under Direct Plan of a Scheme will have to ensure to indicate “Direct Plan” against the Scheme name in the application form.</p> <p>b. Investors should also indicate “Direct” in the ARN column of the application form.</p> <p>Payout of IDCW</p>

	<p>Under this option, it is proposed to declare IDCW subject to the availability of distributable surplus as computed in accordance with SEBI Regulations. IDCW, if declared, will be paid (subject to deduction of tax at source, if any) to those Unitholders, whose names appear in the register of Unitholders on the notified record date. AMC reserves the right to change the record date from time to time. However, it must be distinctly understood that actual declaration of IDCW and frequency thereof is at the discretion of trustees. There is no assurance or guarantee to Unitholders as to the rate of IDCW distribution nor that the IDCW will be paid regularly. The IDCW shall be paid in the name of the sole / first holder and, if applicable, will be posted to the Registered Address of the sole / first holder in the original application form. To safeguard the interest of the unit holders from loss/ theft of IDCW cheques, investors should provide the name of their bank, branch, account number and IFSC/ MICR Number in the application form. IDCW cheques will be sent to the unit holder after incorporating such information. However, AMC will endeavor to credit the Payout of IDCW directly to the designated Bank A/c of the unitholder through any of the available electronic mode (i.e. RTGS / NEFT / Direct Credit / NECS). AMC reserves the right to use any of the above mode of payment as deemed appropriate for all folios where the required information is available. On payments of IDCW, the NAV will stand reduced by the amount of IDCW paid. In case the IDCW amount payable is less than or equal to Rs 250/- (Rupees Two Hundred and Fifty only) the same will be compulsorily reinvested in the corresponding Scheme(s)/Plan(s) on the ex-IDCW date at Applicable NAV The amount of IDCW reinvested will be net of applicable taxes.</p> <p>Reinvestment of IDCW Unitholders opting for IDCW option may choose Reinvestment of IDCW to be received by them in additional units of the scheme. Under this facility the IDCW due and payable to the unitholders will be compulsorily and without any further act by the unitholders, reinvested in the IDCW option (on the next business day after the record date) at a price based on the prevailing Ex-IDCW Net Asset Value (NAV derived post declaration of IDCW) per unit on the record date. The amount of Reinvestment of IDCW will be net of tax deducted at source, wherever applicable. Reinvestment of IDCW shall constitute a constructive payment of IDCW to the unitholders and a constructive receipt of the same amount from each unitholder for reinvestment in units. On Reinvestment of IDCW, the number of units to the credit of the unitholders will increase to the extent of the Reinvestment of IDCW divided by the applicable NAV as explained above. There shall, however, be no entry/sales load on the IDCWs so reinvested.</p> <p>Growth Option Under this option, no IDCW will be declared. The income attributable to units under this option will continue to remain invested and will be reflected in the NAV of the units under this option.</p>																																				
<p>Default Plan / Option (In case the investor fails to specify his preference, the given default plan / option / sub-option would apply)</p>	<p>Default Option/Sub-Option: IDCW Option (Reinvestment of IDCW). In case of valid application received without indicating choice between Growth and IDCW Option, the same shall be considered as IDCW Option (Reinvestment of IDCW) and processed accordingly.</p> <p>Default Plan: Investors are requested to note the following scenarios for the applicability of "Direct Plan or Regular Plan" for valid applications received under the Scheme:</p> <table border="1" data-bbox="418 1415 1498 1703"> <thead> <tr> <th>Scenario</th> <th>Broker Code mentioned by the investor</th> <th>Plan mentioned by the investor</th> <th>Default Plan to be captured</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Not mentioned</td> <td>Not mentioned</td> <td>Direct Plan</td> </tr> <tr> <td>2</td> <td>Not mentioned</td> <td>Direct</td> <td>Direct Plan</td> </tr> <tr> <td>3</td> <td>Not mentioned</td> <td>Regular</td> <td>Direct Plan</td> </tr> <tr> <td>4</td> <td>Mentioned</td> <td>Direct</td> <td>Direct Plan</td> </tr> <tr> <td>5</td> <td>Direct</td> <td>Not Mentioned</td> <td>Direct Plan</td> </tr> <tr> <td>6</td> <td>Direct</td> <td>Regular</td> <td>Direct Plan</td> </tr> <tr> <td>7</td> <td>Mentioned</td> <td>Regular</td> <td>Regular Plan</td> </tr> <tr> <td>8</td> <td>Mentioned</td> <td>Not Mentioned</td> <td>Regular Plan</td> </tr> </tbody> </table> <p><i>In cases of wrong/ invalid/ incomplete ARN codes mentioned on the application form, the application shall be processed under Regular Plan. The AMC shall contact and obtain the correct ARN code within 30 calendar days of the receipt of the application form from the investor/ distributor. In case, the correct code is not received within 30 calendar days, the AMC shall reprocess the transaction under Direct Plan from the date of application without any exit load.</i></p>	Scenario	Broker Code mentioned by the investor	Plan mentioned by the investor	Default Plan to be captured	1	Not mentioned	Not mentioned	Direct Plan	2	Not mentioned	Direct	Direct Plan	3	Not mentioned	Regular	Direct Plan	4	Mentioned	Direct	Direct Plan	5	Direct	Not Mentioned	Direct Plan	6	Direct	Regular	Direct Plan	7	Mentioned	Regular	Regular Plan	8	Mentioned	Not Mentioned	Regular Plan
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<p>Applicable NAV (repurchase and sale)</p>	<p>In accordance with provisions of para 8.4 of SEBI Master Circular on Mutual Funds dated May 19, 2023 and further amendments if any, thereto, the following cut-off timings shall be observed by Mutual Fund in respect of purchase/ redemption/ switches of units of the scheme, and the following NAVs shall be applied in each case:</p> <p>I. APPLICABLE NAV FOR SUBSCRIPTIONS/ PURCHASE INCLUDING SWITCH-IN OF ANY AMOUNT:</p> <ul style="list-style-type: none"> In respect of valid applications received upto 3.00 p.m. and where funds for the entire amount are available for utilization before the cut-off time i.e. credited to the bank account of the scheme before the cut-off time - the closing NAV of the day shall be applicable. In respect of valid applications received after 3.00 p.m. and where the funds for the entire amount are credited to the bank account of the scheme before the cut-off time of the next business day i.e. available for utilization before the cut-off time of the next business day – the closing NAV of the next business day shall be applicable. Irrespective of the time of receipt of application on any given day, where the funds for the entire amount are credited to the bank account of the scheme before the cut-off time on any subsequent business day i.e. available for utilization before the cut-off time on any subsequent business day - the closing NAV of such subsequent business day shall be applicable. In case of switch transactions from one scheme to another, the allocation to switch-in scheme shall be in line with the redemption payouts. <p>Further, for systematic transactions viz. Systematic Investment Plans, Systematic Transfer Plans, etc., units will be allotted as per the closing NAV of the day when funds are available for utilization by the target scheme, irrespective of the systematic installment date.</p> <p>II. APPLICABLE NAV FOR REDEMPTIONS INCLUDING SWITCH-OUT OF UNITS:</p> <ul style="list-style-type: none"> In respect of valid applications received upto 3.00 p.m. by the Mutual Fund, same day's closing NAV shall be applicable. In respect of valid applications received after 3.00 p.m. by the Mutual Fund, the closing NAV of the next business day shall be applicable. <p>(a) While the Applicable NAV shall be as per cut-off time specified above, the NAV shall be declared in accordance with the provisions as mentioned in this Scheme Information Document.</p>								
<p>Minimum Application Amount / Number of Units</p>	<p>Purchase (Incl. Switch-in) Minimum of Rs.100/- and in multiples of Re. 1/- thereafter</p>	<p>Additional Purchase (Incl. Switch-in) Minimum of Rs.100/- and in multiples of Re. 1/- thereafter</p>	<p>Repurchase In Multiples of Re. 1/- or 0.001 units.</p>						
<p>Transfer of Proceeds of Repurchase (Redemption) Request</p>	<p>Within five working days of the receipt of the redemption request at the official points of acceptance of Aditya Birla Sun Life Mutual Fund.</p>								
<p>Benchmark Index</p>	<p>MSCI ACWI Index The fund reserves the right to change the benchmark for evaluation of the performance of the scheme from time to time, subject to SEBI Regulations and other prevailing guidelines if any.</p>								
<p>IDCW Policy</p>	<p>IDCW will be declared subject to availability of distributable surplus and at the discretion of the AMC/Trustee. On payment of IDCW, the NAV will stand reduced by the amount of IDCW.</p>								
<p>Name of the Fund Manager and Tenure for which the fund manager has been managing the Scheme</p>	<table border="1" data-bbox="418 1644 1357 1724"> <thead> <tr> <th data-bbox="427 1654 894 1686">Fund Manager</th> <th data-bbox="902 1654 1154 1686">Managing Since</th> <th data-bbox="1162 1654 1349 1686">Tenure</th> </tr> </thead> <tbody> <tr> <td data-bbox="427 1686 894 1717">Mr. Dhaval Joshi</td> <td data-bbox="902 1686 1154 1717">November 21, 2022</td> <td data-bbox="1162 1686 1349 1717">0.9 years</td> </tr> </tbody> </table>			Fund Manager	Managing Since	Tenure	Mr. Dhaval Joshi	November 21, 2022	0.9 years
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<p>Name of the Trustee Company</p>	<p>Aditya Birla Sun Life Trustee Private Limited</p>								



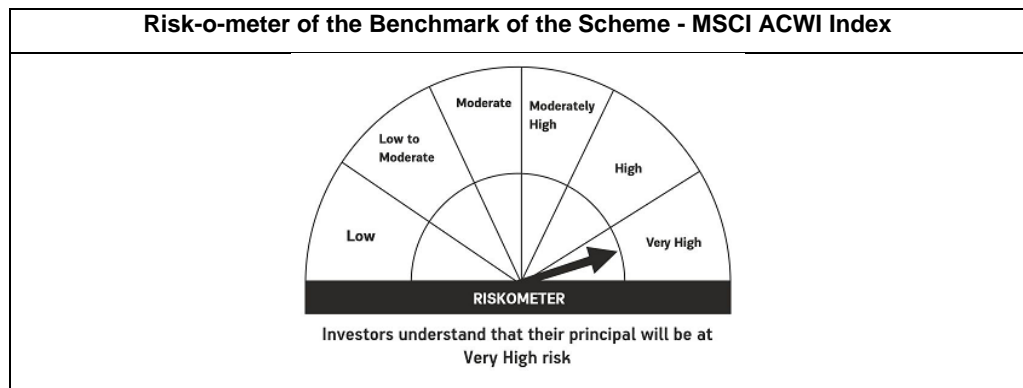
Performance of the Scheme

I. PERFORMANCE OF THE SCHEMES AS AT SEPTEMBER 30, 2023

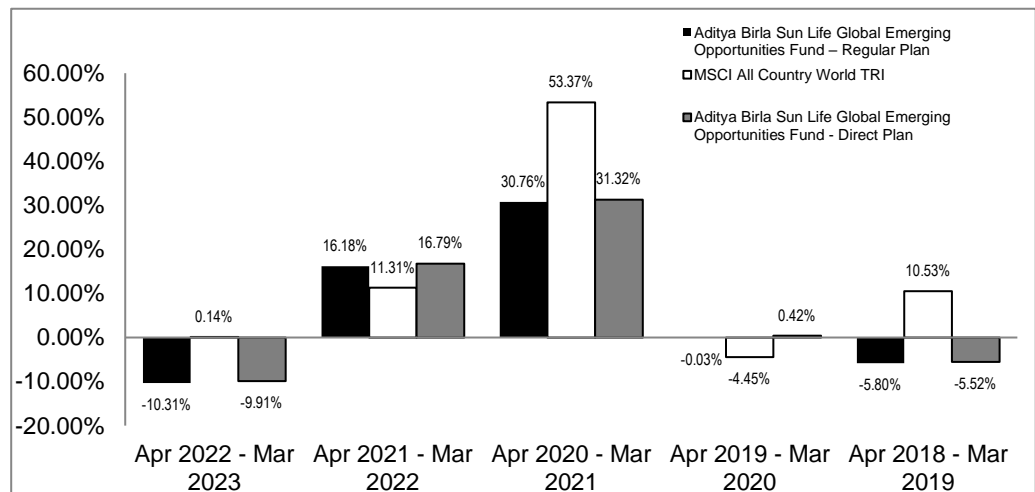
Returns	Last 1 Year *	Last 3 years	Last 5 Years	Since Inception
Aditya Birla Sun Life Global Emerging Opportunities Fund (<i>Inception - September 17,2008</i>)	9.45	5.95	7.14	4.38
MSCI ACWI Index	23.34	11.34	9.38	11.58
Aditya Birla Sun Life Global Emerging Opportunities Fund- Direct Plan (<i>Inception - January 01, 2013</i>)	9.96	6.48	7.65	3.64
MSCI ACWI Index	23.34	11.34	9.38	12.50

Note: Past performance may or may not be sustained in future Returns *Absolute

For IDCW option, the returns would assume reinvestment of IDCW, net of distribution taxes, if any.



II. ABSOLUTE RETURNS FOR EACH FINANCIAL YEAR (FY APR-MAR)



Past performance may or may not be sustained in future. Returns are in % and absolute returns for period less than 1 year & CAGR for period 1 year or more. Load and taxes not considered.

Note: The name of the scheme has been changed from Aditya Birla Sun Life Global Commodities



	Fund to Aditya Birla Sun Life Global Emerging Opportunities Fund w.e.f. May 16, 2019. Further the fundamental attributes of the scheme i.e. Type, Investment Objective, Asset allocation, Investment Strategy and Benchmark have been changed w.e.f. May 16, 2019.																										
<p>Expenses of the Scheme:</p> <p>(i) Load Structure</p>	<p>Entry Load*: Nil</p> <p>Exit Load:</p> <ul style="list-style-type: none"> - For redemption/switch out of units within 28 days from the date of allotment: 0.25% of applicable NAV. - For redemption/switch out of units after 28 days from the date of allotment: NIL <p>*In terms of para 10.4.1.a of SEBI Master Circular on Mutual Funds dated May 19, 2023, no entry load will be charged by the Scheme to the investor.</p> <ul style="list-style-type: none"> • No Exit Loads / CDSC will be chargeable in case of switches made from Growth option to IDCW option or vice-versa within the respective Plans offered under the Scheme. • No entry or exit load shall be charged in respect of units issued to unitholders on Reinvestments of IDCW and units issued to unitholders as Bonus units. • No exit load will be charged in case of switch of investments from Regular Plan to Direct Plan and vice versa. 																										
<p>(ii) Recurring expenses (As a % of daily net assets)</p>	<p>Actual (unaudited) expenses for the financial year ended March 31, 2022:</p> <table border="1" style="margin-left: 20px;"> <thead> <tr> <th></th> <th>ABSL GCF</th> <th>Underlying Scheme(s)</th> </tr> </thead> <tbody> <tr> <td>Regular Plan</td> <td>1.10%</td> <td rowspan="2">0.93%</td> </tr> <tr> <td>Direct plan</td> <td>0.70%</td> </tr> </tbody> </table> <p>Maximum estimated permissible expenses, including investment management and advisory fees, as a % per annum of daily net assets:</p> <table border="1" style="margin-left: 20px;"> <thead> <tr> <th colspan="2">Maximum estimated permissible expense as a % per annum of daily net assets</th> </tr> <tr> <th>A. Expense Head / Nature of Expense</th> <th>% of daily Net Assets</th> </tr> </thead> <tbody> <tr> <td>Investment Management and Advisory Fees (AMC fees)</td> <td rowspan="13" style="text-align: center; vertical-align: middle;">Upto 2.25% (including weighted average of charges levied by the underlying scheme)</td> </tr> <tr> <td>Trustee fee</td> </tr> <tr> <td>Registrar & Transfer Agent (RTA) Fees</td> </tr> <tr> <td>Audit fees</td> </tr> <tr> <td>Custodian fees</td> </tr> <tr> <td>Marketing & Selling expense incl. agent commission</td> </tr> <tr> <td>Cost related to investor communications</td> </tr> <tr> <td>Cost of fund transfer from location to location</td> </tr> <tr> <td>Cost of providing account statements/allotment advice and IDCW/ redemption cheques and warrants</td> </tr> <tr> <td>Costs of statutory Advertisements</td> </tr> <tr> <td>Cost towards investor education & awareness (at least 2 bps) ^</td> </tr> <tr> <td>Brokerage & transaction cost over and above 12 bps and 5 bps for cash and derivative market trades resp.</td> </tr> <tr> <td>Goods and Service Tax (GST) on expenses other than investment and advisory fees</td> </tr> </tbody> </table>		ABSL GCF	Underlying Scheme(s)	Regular Plan	1.10%	0.93%	Direct plan	0.70%	Maximum estimated permissible expense as a % per annum of daily net assets		A. Expense Head / Nature of Expense	% of daily Net Assets	Investment Management and Advisory Fees (AMC fees)	Upto 2.25% (including weighted average of charges levied by the underlying scheme)	Trustee fee	Registrar & Transfer Agent (RTA) Fees	Audit fees	Custodian fees	Marketing & Selling expense incl. agent commission	Cost related to investor communications	Cost of fund transfer from location to location	Cost of providing account statements/allotment advice and IDCW/ redemption cheques and warrants	Costs of statutory Advertisements	Cost towards investor education & awareness (at least 2 bps) ^	Brokerage & transaction cost over and above 12 bps and 5 bps for cash and derivative market trades resp.	Goods and Service Tax (GST) on expenses other than investment and advisory fees
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B. Additional expenses under regulation 52 (6A) (c)	Upto 0.05%										
C. Additional expense for gross new inflows from specified cities under Regulation 52 (6A) (b) to improve geographical reach of scheme	Upto 0.30%										
	<p>Notes:</p> <p>(a) The TER of the Direct Plan will be lower to the extent of the abovementioned distribution expenses/ commission which is charged in the Regular Plan.</p> <p>(b) In terms of para 10.1.16 of SEBI Master Circular on Mutual Funds dated May 19, 2023, Fund of Funds (FoFs) investing more than 80% of its NAV in the underlying domestic funds shall not be required to set aside 2bps of the daily net assets towards investor education and awareness initiatives., the AMC / Mutual Fund shall annually set apart at least 2 basis points (i.e. 0.02%) on daily net assets of the scheme within the maximum limit of Total Expense Ratio as per Regulation 52 of the SEBI (MF) Regulations for investor education and awareness initiatives.</p> <p>(c) In terms of para 10.3 of SEBI Master Circular on Mutual Funds dated May 19, 2023, AMC may charge GST on following Fees and expenses as below:</p> <ol style="list-style-type: none"> Investment Management and Advisory Fees: AMC may charge GST on investment management and advisory fees to the scheme in addition to the maximum limit of Total Expense Ratio as prescribed under Regulation 52 of the SEBI (MF) Regulations. Other than Investment Management and Advisory Fees: AMC may charge GST on expenses other than investment management and advisory fees to the scheme within the maximum limit of Total Expense Ratio as prescribed under Regulation 52 of the SEBI (MF) Regulations. Further, GST on Brokerage and transaction cost incurred for execution of trades, will be within the maximum limit of Total Expense Ratio as prescribed under Regulation 52 of the SEBI (MF) Regulations. <p>(d) Additional Expenses upto 0.05% of daily net assets as permissible under Regulation 52 (6A) (c) may be charged by AMC under different heads of expenses mentioned under Regulation 52 (2) and (4) and more specifically stated in table above.</p> <p>(e) Maximum Permissible expense: The maximum total expense ratio (TER) that can be charged to the scheme will be subject to such limits as prescribed under the SEBI (MF) Regulations. The said maximum TER shall either be apportioned under various expense heads as enumerated above, without any sub limit or allocated to any of the said expense head(s) at the discretion of AMC. Also, the types of expenses charged shall be as per the SEBI (MF) Regulations.</p> <p>These estimates are made in good faith by the Investment Manager and are subject to change, both inter se and as an increase or decrease in the estimated total annual recurring expenses. Though the Investment Manager will make efforts to keep the recurring expenses to the minimum, actual expenses under any head and / or the total expenses may be more or less than the estimates. The Investment Manager retains the right to charge the actual expenses to the Fund; however the expenses charged will not exceed the statutory limit prescribed by the Regulations.</p>										
Waiver of Load for Direct Applications	Not Applicable										
Tax treatment for the Investors (Unitholders)	Investors are advised to refer to the details in the Statement of Additional Information and also independently refer to his tax advisor.										
Daily Net Asset Value (NAV) Publication	The NAV will be calculated and disclosed for every Business Day. The NAVs of the Scheme will be calculated upto four decimals. The AMC shall calculate, announce and update the NAVs on the web										



	<p>site of Association of Mutual Funds in India - AMFI (www.amfiindia.com), the NAV of the Scheme by 11 pm of immediately succeeding business day.</p> <p>The Scheme has investment in overseas securities, valuations of which are declared as per their different time zones, day light savings and market hours. The revision in the time limit for disclosure of NAV is to capture same day price of such underlying overseas investment, while computing NAV of the Scheme.</p>	
<p>For Investor Grievances please contact</p>	<p>Aditya Birla Sun Life AMC Limited One World Center, Tower 1, 17th Floor, Jupiter Mills, Senapati Bapat Marg, Elphinstone Road, Mumbai 400 013 Tel.: 1800-270-7000 / 1800-22-7000, E-mail: care.mutualfunds@adityabirlacapital.com CIN: L65991MH1994PLC080811</p>	<p>Registrar & Transfer Agents: Computer Age Management Services Limited (CAMS) Rayala Towers, 158, Anna Salai, Chennai - 600002. Contact Details: 1800-425-2267 E-mail: adityabirlacapital.mf@camsonline.com Website Address: www.camsonline.com</p>
<p>Unitholders' Information</p>	<p>APPLICABLE TO INVESTORS WHO OPT TO HOLD UNITS IN PHYSICAL (NON-DEMAT) MODE AND DO NOT HAVE DEMAT ACCOUNT :</p> <p>For normal transactions during ongoing sales and repurchase:</p> <ul style="list-style-type: none"> ▪ On acceptance of the application for subscription, an allotment confirmation specifying the number of units allotted to the investor shall be send by way of email and/or SMS's to the investors' registered email address and/or mobile number not later than 5 (five) business days from the date of receipt of the application. ▪ Thereafter, a Consolidated Account Statement (CAS) for each calendar month to the Unitholder(s) in whose folio(s) transaction(s) has/have taken place during the month, on or before fifteenth day of the succeeding month shall be sent by e-mail/mail. CAS shall contain details relating to all the transactions** carried out by the investor, including details of transaction charges paid to the distributor, if any, across all schemes of all mutual funds, during the month and holding at the end of the month. <p><i>**The word 'transaction' shall include purchase, redemption, switch, payout of IDCW, reinvestment of IDCW, Systematic Investment Plan, Systematic Withdrawal Plan, Systematic Transfer Plan and bonus transactions.</i></p> <ul style="list-style-type: none"> ▪ In case of specific request is received from investors, account statement shall be issued to the investors within 5 (five) business days from the receipt of such request without any charges. The unitholder may request for a physical account statement by writing/calling the AMC/ISC/R&T. ▪ In the event the account has more than one registered holder, the first named Unitholder shall receive the CAS/account statement. ▪ The transactions viz. purchase, redemption, switch, payout of IDCW, etc., carried out by the Unitholders shall be reflected in the CAS on the basis of Permanent Account Number (PAN). ▪ The CAS shall not be received by the Unitholders for the folio(s) not updated with PAN details. The Unitholders are therefore requested to ensure that the folio(s) are updated with their PAN. ▪ No Account statements will be issued to investors opted to hold units in electronic (demat) mode, since the statement of account furnished by depository participant periodically will contain the details of transactions <p>APPLICABLE TO INVESTORS WHO OPT TO HOLD UNITS IN ELECTRONIC (DEMAT) MODE:</p> <ul style="list-style-type: none"> ▪ On acceptance of the application for subscription, an allotment confirmation specifying the number of units allotted to the investor shall be send by way of email and/or SMS's to the investors' registered email address and/or mobile number not later than 5 (five) business days from the date of receipt of application. ▪ The asset management company shall issue units in dematerialized form to a unit holder in a scheme within 2 (two) working days of the receipt of request from the unit holder ▪ Thereafter, Single Consolidated Account Statement (SCAS), based on PAN of the holders, shall be sent by Depositories, for each calendar month on or before fifteenth day of the succeeding month to the unitholders in whose folio(s)/demat account(s) transactions have taken place during 	



	<p>that month.</p> <ul style="list-style-type: none"> ▪ SCAS shall be sent by Depositories every half yearly (September/ March), on or before twenty first day of the succeeding month, detailing holding at the end of the sixth month, to all such unitholders in whose folios and demat accounts there have been no transactions during that period. • In case of demat accounts with nil balance and no transactions in securities and in mutual fund folios, the depository shall send account statement in terms of regulations applicable to the depositories. • Consolidation shall be done on the basis of Permanent Account Number (PAN). In the event the folio / demat account has more than one registered holder, the first named Unit holder / Account holder shall receive the SCAS. For the purpose of SCAS, common investors across mutual funds / depositories shall be identified on the basis of PAN. Consolidation shall be based on the common sequence/ order of investors in various folios/ demat accounts across mutual funds / demat accounts across depository participants. • In case of multiple accounts across two depositories, the depository with whom the demat account has been opened earlier will be the default depository which will consolidate the details across depositories and Mutual Fund investments and dispatch the SCAS to the unitholders. • Unitholders whose folio(s)/demat account(s) are not updated with PAN shall not receive SCAS. Unitholders are therefore requested to ensure that their folio(s)/demat account(s) are updated with PAN. • For Unitholders who have provided an e-mail address in KYC records, the SCAS will be sent by e-mail. • The Unitholders may request for account statement for mutual fund units held in physical mode. In case of a specific request received from the Unitholders, account statement shall be provided to the unitholders within 5 business days from the receipt of such request. • No account statements will be issued to unitholders opted to hold units in demat mode, since the statement of account furnished by depository participant periodically will contain the details of transactions. • SCAS sent within the time frame mentioned above is provisional and is subject to realisation of payment instrument and/or verification of documents, including the application form • Half Yearly Consolidated Account Statement: <ul style="list-style-type: none"> ○ A CAS detailing holding across all schemes of all mutual funds at the end of every six months (i.e. September/ March), shall be sent by mail/e-mail on or before twenty first day of the succeeding month, to all such Unitholders in whose folios no transaction has taken place during that period. ○ The half yearly consolidated account statement will be sent by e-mail to the Unitholders whose e-mail address is available, unless a specific request is made to receive in physical. • Investors should note that, no separate account statements will be issued to investors opted to hold units in electronic (demat) mode since the statement of account furnished by depository participant will contain the details of transactions. <p>For more details, Investors are requested to refer the Scheme Information Document (SID) and Statement of Additional Information (SAI).</p> <p>COMMUNICATION BY EMAIL</p> <p>For those unitholders who have provided an e-mail address, the AMC will send the communication by email. Unitholders who receive e-mail statements may download the documents after receiving e-mail</p>
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from the Mutual Fund. Should the Unitholder experience any difficulty in accessing the electronically delivered documents, the Unitholder shall promptly advise the Mutual Fund to enable the Mutual Fund to make the delivery through alternate means. It is deemed that the Unitholder is aware of all security risks including possible third party interception of the documents and contents of the documents becoming known to third parties. For ease of communication, first applicant's own email ID and mobile number should be provided.

Annual Report:

The scheme wise annual report or an abridged summary thereof shall be provided to all Unitholders not later than four months from the date of closure of the relevant accounting year whose email addresses are registered with the Mutual Fund. The physical copies of Scheme wise Annual report will also be made available to the unitholders, at the registered offices at all times. The scheme wise annual report will also be hosted on the website on its website (www.mutualfund.adityabirlacapital.com) and on the website of AMFI (www.amfiindia.com).

The physical copy of the abridged summary shall be provided to the investors without charging any cost, if a specific request through any mode is received from the unitholder.

Further, the Mutual Fund / AMC shall publish an advertisement disclosing the hosting of scheme wise annual report on its website www.mutualfund.adityabirlacapital.com and on the website of AMFI (www.amfiindia.com).

Portfolio Disclosures:

In terms of SEBI Regulation, Mutual Funds/ AMCs will disclose portfolio (along with ISIN) as on the last day of the month / half-year for all Schemes on its website www.mutualfund.adityabirlacapital.com and on the website of AMFI (www.amfiindia.com) within 10 days from the close of each month/ half-year respectively in a user-friendly and downloadable spreadsheet format. The Mutual Fund/AMCs will send to Unitholders a complete statement of the scheme portfolio, within ten days from the close of each month / half-year whose email addresses are registered with the Mutual Fund. Further, the Mutual Fund / AMC shall publish an advertisement disclosing the hosting of such half yearly scheme portfolio on its website www.mutualfund.adityabirlacapital.com and on the website of AMFI (www.amfiindia.com). Mutual Funds/ AMCs will also provide a physical copy of the statement of its scheme portfolio, without charging any cost, on specific request received from a unitholder.

Half Yearly Results:

Mutual Fund / AMC shall within one month from the close of each half year, (i.e. 31st March and on 30th September), host a soft copy of its unaudited financial results on its website (www.mutualfund.adityabirlacapital.com). Further, the Mutual Fund / AMC shall publish an advertisement disclosing the hosting of such unaudited half yearly financial results on their website.

Monthly Disclosures

a) Top 10 holdings (as on September 30, 2023):

Issuer	% to net Assets
Julius Baer Equity Next Generation - USD Class C Shares	98.99%

b) Sector-wise Allocation (as on September 30, 2023)

Sector	% to net Assets
INVESTMENT FUNDS/MUTUAL FUNDS	98.99%
Cash & Current Assets	1.01%

The monthly portfolio of the scheme (alongwith ISIN) shall also be made available on the website of Mutual Fund (www.mutualfund.adityabirlacapital.com) on or before tenth day of the succeeding month.

Transaction Charges (For Lumpsum Purchases and SIP Investments routed through distributor / agent)	<p>SEBI has, with the intent to enable investment by people with small saving potential and to increase reach of Mutual Fund products in urban areas and in smaller towns, wherein the role of the distributor is considered vital, allowed AMCs vide para 10.5 of SEBI Master Circular on Mutual Funds dated May 19, 2023 to deduct transaction charges for subscription of Rs.10,000/- and above.</p> <p>In accordance with the said para, ABSLAMC / Mutual Fund will deduct the transaction charges from the subscription amount and pay to the distributors as shown below (who have opted-in to receive the transaction charges on basis of type of product). Thereafter, the balance of the subscription amount shall be invested.</p> <p>1. Transaction charges shall be deducted for Applications for purchase/ subscription relating to new inflows and routed through distributor/ agent:</p> <table border="1"> <thead> <tr> <th>Investor Type</th> <th>Transaction charges[^]</th> </tr> </thead> <tbody> <tr> <td>First Time Mutual Fund Investor (across Mutual Funds)</td> <td>Rs.150/- for subscription application of Rs.10,000/- and above.</td> </tr> <tr> <td>Investor other than First Time Mutual Fund Investor</td> <td>Rs.100/- for subscription application of Rs. 10,000/- and above.</td> </tr> </tbody> </table> <p>2. [^]The transaction charge, if any, shall be deducted by the ABSLAMC from the subscription amount and paid to the distributor; and the balance shall be invested and accordingly units allotted. The statement of account shall clearly state the net investment as gross subscription less transaction charge and depict the number of units allotted against the net investment amount.</p> <p>However, Transaction charges in case of investments through Systematic Investment Plan (SIP) from first time mutual fund investor and investor other than first time mutual fund investor shall be deducted only if the total commitment (i.e. amount per SIP installment x No. of installments) amounts to Rs. 10,000/- or more. The transaction charges shall be deducted in 3-4 installments.</p> <p>3. Transaction charges shall not be deducted/applicable for:</p> <p>(a) purchases / subscriptions for an amount less than Rs. 10,000/-;</p> <p>(b) Transaction other than purchases / subscriptions relating to new inflows such as Switches, etc.</p> <p>(c) Purchases / subscriptions made directly with the Mutual Fund (i.e. not routed through any distributor / agent).</p> <p>(d) Transactions carried out through the Stock Exchange Platforms for Mutual Funds.</p>	Investor Type	Transaction charges [^]	First Time Mutual Fund Investor (across Mutual Funds)	Rs. 150/- for subscription application of Rs.10,000/- and above.	Investor other than First Time Mutual Fund Investor	Rs. 100/- for subscription application of Rs. 10,000/- and above.
Investor Type	Transaction charges [^]						
First Time Mutual Fund Investor (across Mutual Funds)	Rs. 150/- for subscription application of Rs.10,000/- and above.						
Investor other than First Time Mutual Fund Investor	Rs. 100/- for subscription application of Rs. 10,000/- and above.						

Notwithstanding anything contained in the Key Information Memorandum, the provisions of SEBI (Mutual Funds) Regulations, 1996 and Guidelines thereunder shall be applicable. Further, investors may ascertain about any further changes from the Mutual Fund/Investor Service Centres / Distributors or Brokers.

Date: October 31, 2023

Place: Mumbai