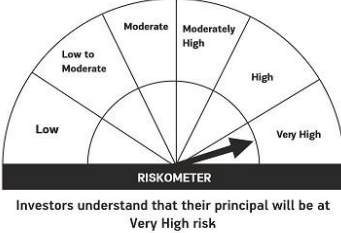
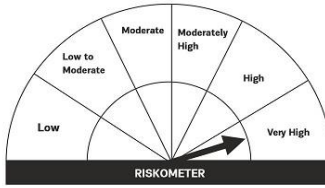


Key Information memorandum

Aditya Birla Sun Life Nifty 50 Index Fund (An open ended scheme tracking Nifty 50 TR index)

This product is suitable for investors who are seeking*:		
<ul style="list-style-type: none"> Long term capital growth investments in stocks in line with Nifty 50 TRI and / or in exchange traded derivatives on the Nifty 50 TRI to generate comparable returns, subject to tracking errors 	Scheme Risk-o-meter	Benchmark Risk-o-meter (Nifty 50 TRI)
		

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

Continuous Offer for Units at NAV based prices.

NAME OF MUTUAL FUND	NAME OF THE ASSET MANAGEMENT COMPANY	NAME OF THE TRUSTEE COMPANY
ADITYA BIRLA SUN LIFE MUTUAL FUND	ADITYA BIRLA SUN LIFE AMC LIMITED	ADITYA BIRLA SUN LIFE TRUSTEE PRIVATE LIMITED
One World Center, Tower 1, 17 th Floor, Jupiter Mills, Senapati Bapat Marg, Elphinstone Road, Mumbai-400013 Tel: 43568000 Fax No: 43568110 / 8111 Website www.mutualfund.adityabirlacapital.com	One World Center, Tower 1, 17 th Floor, Jupiter Mills, Senapati Bapat Marg, Elphinstone Road, Mumbai - 400 013 Tel: 43568000 Fax No: 43568110 / 8111 CIN: L65991MH1994PLC080811	One World Center, Tower 1, 17 th Floor, Jupiter Mills, Senapati Bapat Marg, Elphinstone Road, Mumbai - 400 013 Tel: 43568000 Fax No: 43568110 / 8111 CIN: U74899MH1994PTC166755

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 Key Information Memorandum is dated November 29, 2024

Aditya Birla Sun Life Nifty 50 Index Fund

Name of the Scheme	Aditya Birla Sun Life Nifty 50 Index Fund																					
Type of the Scheme	An open ended scheme tracking Nifty 50 TR index																					
Scheme Code	ABSL/O/O/OIN/02/09/0018																					
Scheme Category	Index Fund																					
Investment Objective	<p>The objective of the scheme is to generate returns that are commensurate with the performance of the Nifty, subject to tracking errors.</p> <p>The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved.</p>																					
Asset Allocation Pattern 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> </tr> <tr> <th>Minimum</th> <th>Maximum</th> </tr> </thead> <tbody> <tr> <td>Securities covered by the Nifty including Derivatives (upto 50%)</td> <td>95%</td> <td>100%</td> </tr> <tr> <td>Cash & Money Market Instruments including Mibor linked instruments</td> <td>0%</td> <td>5%</td> </tr> </tbody> </table> <p>Indicative Table (Actual instrument/percentages may vary subject to applicable SEBI circulars)</p> <table border="1"> <thead> <tr> <th>Sr. no</th> <th>Type of Instrument</th> <th>Percentage of exposure</th> <th>Circular references</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Securities Lending</td> <td> (i) Not more than 20% of the net assets of the Scheme can be deployed in Stock Lending; and (ii) Not more than 5% of the net assets of the Scheme can be deployed in Stock Lending to a single intermediary level. </td> <td>Para 12.11 of SEBI Master Circular dated June 27, 2024.</td> </tr> </tbody> </table> <p>The net assets of the scheme will be invested predominantly in stocks constituting the Nifty 50 and / or in exchange traded derivatives on the Nifty 50. This would be done by investing in almost all the stocks comprising the Nifty 50 in approximately the same weightage that they represent in the Nifty 50 TR Index and / or investing in derivatives including futures contracts and options contracts on the Nifty 50 TR Index. A small portion of the net assets will be invested in money market instruments permitted by SEBI / RBI including call money market or in alternative investment for the call money market as may be provided by the RBI, to meet the liquidity requirements of the scheme. In line with para 12.24 of SEBI Master Circular on Mutual Funds dated June 27, 2024 , the cumulative gross exposure to instruments forming part of the Index, debt, cash and cash equivalents, money market instruments and such other securities/assets as may be permitted by the Board from time to time subject to regulatory approvals, if any should not exceed 100% of the net assets of the Scheme.</p> <p>Cash or cash equivalents with residual maturity of less than 91 days may be treated as not creating any exposure. SEBI vide letter dated November 3, 2021 has clarified that Cash Equivalent shall consist of Government Securities, T-Bills and Repo on Government Securities.</p> <p>Money Market Instruments include commercial papers, commercial bills, treasury bills, Government securities having an unexpired maturity upto one year, call or notice money, certificate of deposit, usance bill and any other like instruments as specified by the Reserve Bank/SEBI of India from time to time subject to regulatory approvals, if any.</p> <p>Portfolio Rebalancing</p> <p>Rebalancing due to short term defensive consideration:</p> <p>Subject to the SEBI (MF) Regulations, the asset allocation pattern indicated above may change from time to time, keeping in view market conditions, and political and economic factors. Such changes in the investment pattern will be for short term and defensive</p>			Instruments	Indicative Allocations (% of total Assets)		Minimum	Maximum	Securities covered by the Nifty including Derivatives (upto 50%)	95%	100%	Cash & Money Market Instruments including Mibor linked instruments	0%	5%	Sr. no	Type of Instrument	Percentage of exposure	Circular references	1	Securities Lending	(i) Not more than 20% of the net assets of the Scheme can be deployed in Stock Lending; and (ii) Not more than 5% of the net assets of the Scheme can be deployed in Stock Lending to a single intermediary level.	Para 12.11 of SEBI Master Circular dated June 27, 2024.
Instruments	Indicative Allocations (% of total Assets)																					
	Minimum	Maximum																				
Securities covered by the Nifty including Derivatives (upto 50%)	95%	100%																				
Cash & Money Market Instruments including Mibor linked instruments	0%	5%																				
Sr. no	Type of Instrument	Percentage of exposure	Circular references																			
1	Securities Lending	(i) Not more than 20% of the net assets of the Scheme can be deployed in Stock Lending; and (ii) Not more than 5% of the net assets of the Scheme can be deployed in Stock Lending to a single intermediary level.	Para 12.11 of SEBI Master Circular dated June 27, 2024.																			

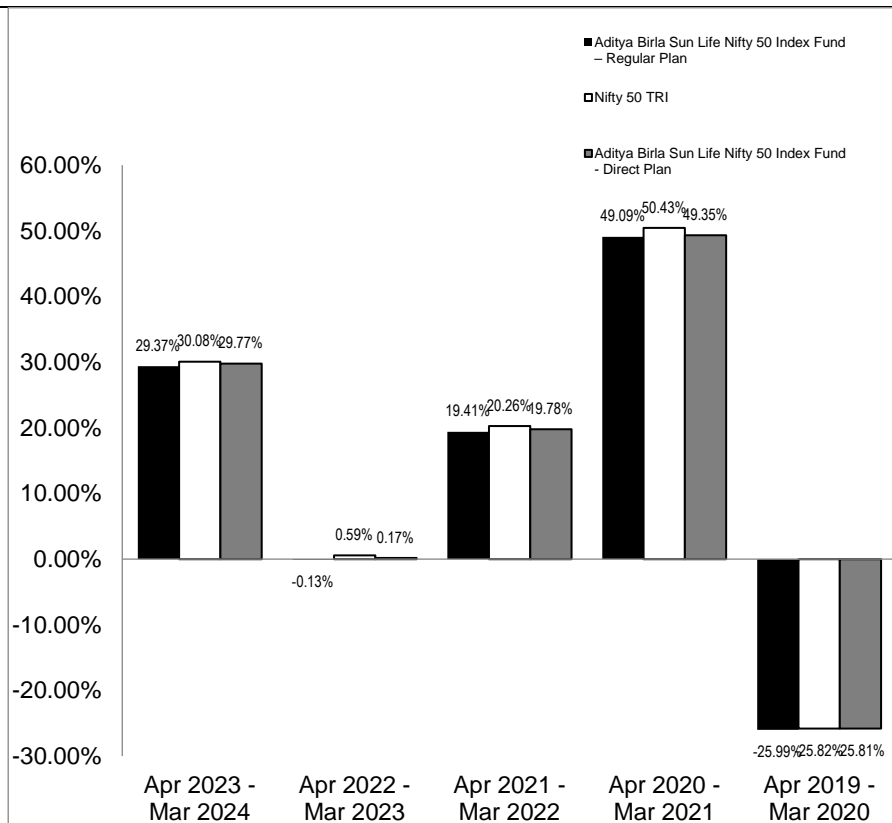
	<p>considerations as per para 1.14.1.2 of SEBI Master Circular on Mutual Funds dated June 27, 2024. However, due to market conditions, the AMC may invest beyond the range set out above. Such deviations shall normally be for a short-term purpose only not exceeding 7 calendar days, for defensive considerations and the intention being at all times to protect the interests of the Unit Holders.</p> <p><u>Rebalancing due to passive breach</u></p> <p>Pursuant to provisions of 3.6.7 of SEBI Master Circular on Mutual Funds dated June 27, 2024 rebalancing the portfolio of the Scheme shall be as follows:</p> <ul style="list-style-type: none"> - In case of change in constituents of the index due to periodic review including corporate actions, the portfolio will be rebalanced within 7 calendar days. - Any transactions undertaken in the scheme portfolio in order to meet the redemption and subscription obligations will be done while ensuring that post such transactions replication of the portfolio with the index is maintained at all points of time. <p>Provided further and subject to the above, any change in the asset allocation affecting the investment profile of the Scheme shall be effected only in accordance with the provisions of sub regulation (15A) of Regulation 18 of the SEBI (MF) Regulations.</p>
Investment Strategy	<p>The scheme will be managed passively with investments in stocks in a proportion that is as close as possible to the weightages of these stocks in the NIFTY. The investment strategy would revolve around reducing the tracking error to the least possible through regular rebalancing of the portfolio, taking into account the change in weights of stocks in the index as well as the incremental collections / redemptions in the scheme.</p> <p>Derivatives</p> <p>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 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. 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.</p> <p>For detailed derivative strategies, please refer to SAI.</p> <p>Portfolio Turnover</p> <p>As the Scheme will follow a passive investment strategy the endeavor will be to minimize portfolio turnover subject to the exigencies and needs of the scheme. Generally, as the scheme is open-ended, turnover will be confined to rebalancing of portfolio on account of new subscriptions, redemptions and change in the composition of the Nifty 50 TR Index. Consequently, it is difficult to estimate with any reasonable measure of accuracy, the likely turnover in the portfolio.</p> <p>A higher churning of the portfolio could attract high transactions of the nature of brokerage, custody charges etc.</p>
Risk Profile of the Scheme	<p>Mutual Fund Units involve investment risks including the possible loss of principal. Please read the Scheme Information Memorandum (SIM) carefully for details on risk factors before investment. Scheme specific Risk Factors are summarized below:</p> <p>Investments in the Scheme are subject to various risk factors including but not limited to risks associated with: investment in Equity and Equity related instruments, investments in Fixed Income Securities such as Price-Risk or Interest-Rate Risk, Credit Risk, Liquidity or Marketability Risk, Reinvestment Risk, Pre-payment Risk, etc., investments in Derivatives (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), tracking error risk, investments in Repo Transactions in Corporate Bond, risks associated with Stock lending. The Scheme shall not engage in short selling activities. Different types of securities in which the Scheme would invest as given in the Scheme Information Document/Key Information Memorandum carry different levels and types of risk. Accordingly, the scheme's risk may increase or decrease depending upon its investment pattern. E.g. corporate bonds carry a higher amount of risk than Government securities. The above are some of the common risks associated with investments in various securities. There can be no assurance that the</p>

	<p>Scheme's investment objectives will be achieved, or that there will be no loss of capital. Investment results may vary substantially on a monthly, quarterly or annual basis. Further, the Fund/AMC is not guaranteeing or assuring any returns. Further, it should be noted that the actual distribution of IDCWs and the frequency thereof are indicative and will depend, inter-alia, on availability of distributable surplus. payouts of IDCW will be entirely at the discretion of the Trustee.</p> <p>Investors may, if they wish, consult their legal, tax, investment and other professional advisors to determine possible legal, tax, financial or other considerations of subscribing to or redeeming Units, i.e. before making a decision to invest/redeem Units.</p> <p>Investors in the Scheme are not being offered any guaranteed returns. Please refer to SID for detailed scheme specific risk factors.</p>
<p>Plans/Options</p>	<ul style="list-style-type: none"> • Plan- 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. • Options under each Plan(s) : <ol style="list-style-type: none"> 1. Growth Option and 2. Income Distribution cum capital withdrawal ("IDCW") Option (Payout of IDCW/ Reinvestment of IDCW/ IDCW Sweep Facility)^ <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> <ul style="list-style-type: none"> • Default Option/ Sub-Option: Growth Option <p>For detailed disclosure on default plans and options, kindly refer SAI.</p>
<p>Applicable NAV (after the scheme opens for subscriptions and redemptions)</p>	<p>In accordance with provisions of para 8.4 of SEBI Master Circular on Mutual Funds dated June 27, 2024, 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 instalment 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>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 the Scheme Information Document.</p>

Aditya Birla Sun Life Nifty 50 Index Fund

Minimum Application Amount/ Number of Units	<p>Fresh Purchase (Incl. Switch-in): Minimum of Rs. 100/- and in multiples of Re. 1/- thereafter</p> <p>Monthly and Weekly Systematic Investment Plan (SIP):- 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 for all Plans/Options: Minimum Re. 1/- and in multiple of Re. 1/- thereafter.</p> <p>In case of partial redemption, if the balance amount held in the unitholder's folio/account under the plan/option of the scheme(s) is less than Re.1, then the transaction shall be treated as "All Units' redemption and the entire balance of available units in the folio/account of the unitholder shall be redeemed.</p>																									
Despatch of Redemption Request	Within three working days of the receipt of the redemption request at the official points of acceptance of Aditya Birla Sun Life Mutual Fund.																									
Benchmark Index	Nifty 50 TRI																									
IDCW Policy	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.																									
Name of the Fund Manager	Mr. Rupesh Gurav																									
Name of the Trustee Company	Aditya Birla Sun Life Trustee Private Limited																									
Performance of the scheme :	<p>. PERFORMANCE OF THE SCHEMES AS AT SEPTEMBER 30, 2024</p> <table border="1"> <thead> <tr> <th>Returns</th> <th>Last 1 Year</th> <th>Last 3 years</th> <th>Last 5 Years</th> <th>Since Inception</th> </tr> </thead> <tbody> <tr> <td>Aditya Birla Sun Life Nifty Next 50 Index Fund – Direct Plan Growth Option <i>Inception – February 18,2022</i></td> <td>70.98</td> <td>-</td> <td>-</td> <td>27.89</td> </tr> <tr> <td>NIFTY Next 50 Total Return Index</td> <td>71.83</td> <td>-</td> <td>-</td> <td>28.66</td> </tr> <tr> <td>Aditya Birla Sun Life Nifty Next 50 Index Fund - Regular Plan Growth Option <i>Inception - February 18,2022</i></td> <td>69.74</td> <td>-</td> <td>-</td> <td>27.02</td> </tr> <tr> <td>NIFTY Next 50 Total Return Index</td> <td>71.83</td> <td>-</td> <td>-</td> <td>28.66</td> </tr> </tbody> </table> <p>Note: Past performance may or may not be sustained in future. For IDCW option, the returns would assume reinvestment of IDCW, net of distribution taxes, if any. Returns are in % and absolute returns for period less than 1 year & CAGR for period 1 year or more. Load and taxes not considered.</p> <p>II. ABSOLUTE RETURNS FOR EACH FINANCIAL YEAR (FY APR-MAR)</p>	Returns	Last 1 Year	Last 3 years	Last 5 Years	Since Inception	Aditya Birla Sun Life Nifty Next 50 Index Fund – Direct Plan Growth Option <i>Inception – February 18,2022</i>	70.98	-	-	27.89	NIFTY Next 50 Total Return Index	71.83	-	-	28.66	Aditya Birla Sun Life Nifty Next 50 Index Fund - Regular Plan Growth Option <i>Inception - February 18,2022</i>	69.74	-	-	27.02	NIFTY Next 50 Total Return Index	71.83	-	-	28.66
Returns	Last 1 Year	Last 3 years	Last 5 Years	Since Inception																						
Aditya Birla Sun Life Nifty Next 50 Index Fund – Direct Plan Growth Option <i>Inception – February 18,2022</i>	70.98	-	-	27.89																						
NIFTY Next 50 Total Return Index	71.83	-	-	28.66																						
Aditya Birla Sun Life Nifty Next 50 Index Fund - Regular Plan Growth Option <i>Inception - February 18,2022</i>	69.74	-	-	27.02																						
NIFTY Next 50 Total Return Index	71.83	-	-	28.66																						

Aditya Birla Sun Life Nifty 50 Index Fund



Past performance may or may not be sustained in future.

Additional Scheme Related Disclosures

- i. Scheme’s portfolio holdings** i.e. Top 10 holdings by issuer and fund allocation towards various sectors
Kindly refer for details <https://mutualfund.adityabirlacapital.com/forms-and-downloads/disclosures>
- ii. Portfolio Disclosure - Fortnightly / Monthly/ Half Yearly**
Kindly refer for details <https://mutualfund.adityabirlacapital.com/forms-and-downloads/portfolio>
- iii. Portfolio Turnover Rate:0.92**
- iv. Aggregate investment in the Scheme by Concerned scheme’s Fund Manager(s) as at September 30, 2024:**

Sr. No.	Scheme’s Manager	Fund Net Value		Market Value (in Rs.)
		Units	NAV per unit (in Rs.)	
1.	Mr. Haresh Mehta	-	-	-

@Mr. Rupesh Gurav is the Fund Manager of the Scheme w.e.f. November 22, 2024

For any other disclosure w.r.t investments by key personnel and AMC directors including regulatory provisions in this regard, kindly refer SAI.

- v. Investments of AMC in the Scheme :**
Pursuant to Regulation 25(16A) of the SEBI (MF) Regulations, 1996 and para 6.9 of SEBI Master Circular on Mutual Funds dated June 27, 2024, AMC shall not be required to invest minimum amount as a percentage of AUM in the Scheme. However, the mandatory contribution already made by the AMCs in compliance with the applicable MF Regulations shall not be withdrawn.

The AMC may invest in the scheme during the continuous offer period subject to the SEBI (MF). As per the existing SEBI (MF) Regulations, the AMC will not charge

Aditya Birla Sun Life Nifty 50 Index Fund

	<p>investment management and advisory fee on the investment made by it in the scheme. The Sponsor, Trustee and their associates may invest in the scheme on an ongoing basis subject to SEBI (MF) Regulations & circulars issued by SEBI and to the extent permitted by its Board of Directors from time to time.</p> <p>Link to view the investment (if any): https://mutualfund.adityabirlacapital.com/forms-and-downloads/disclosures</p>																					
Load Structure	Exit Load: Nil																					
Recurring expenses	<p>Actual (unaudited) expenses for the financial year ended March 31, 2024: Regular Plan (0.48%) and Direct Plan (0.20%).</p> <p>Maximum estimated permissible expense as a % per annum of daily net assets:</p> <table border="1"> <thead> <tr> <th>Expense Head</th> <th>% p.a. of daily Net Assets*</th> </tr> </thead> <tbody> <tr> <td>Investment Management & Advisory Fee</td> <td rowspan="14">Upto 1.00%</td> </tr> <tr> <td>Audit fees/fees and expenses of trustees</td> </tr> <tr> <td>Custodial Fees</td> </tr> <tr> <td>Registrar & Transfer Agent Fees including cost of providing account statements / IDCW / redemption cheques/ warrants</td> </tr> <tr> <td>Marketing & Selling Expenses including Agents Commission and statutory advertisement</td> </tr> <tr> <td>Costs related to investor communications</td> </tr> <tr> <td>Costs of fund transfer from location to location</td> </tr> <tr> <td>Cost towards investor education & awareness</td> </tr> <tr> <td>Brokerage & transaction cost pertaining to distribution of units</td> </tr> <tr> <td>Goods & Services Tax on expenses other than investment and advisory fees</td> </tr> <tr> <td>Goods & Services Tax on brokerage and transaction cost ^</td> </tr> <tr> <td>Other Expenses (to be specified as per Reg 52 of SEBI MF Regulations)</td> </tr> <tr> <td>Maximum Total expenses ratio (TER) permissible under Regulation 52 (6) (c)</td> <td>Upto 1.00%</td> </tr> <tr> <td>Additional expenses under Regulations 52(6A)(c)**</td> <td>Upto 0.05%</td> </tr> <tr> <td>Additional expenses for gross new inflows from specified cities#</td> <td>Upto 0.30%</td> </tr> </tbody> </table> <p><i>The above estimates for recurring expense are for indicative purposes only and have been made in good faith as per the information available to the AMC based on past experience.</i></p> <p><i>**such expenses shall not be charged to the scheme where the exit load is not levied or applicable.</i></p> <p><i>^ over and above 12 bps and 5 bps for cash market transactions and derivatives transactions respectively.</i></p> <p><i># These expenses are in abeyance with effect from March 1, 2023 till further notice.</i></p> <p>Note:</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>^In terms of para 10.1.16 of SEBI Master Circular on Mutual Funds dated June 27, 2024, the AMC / Mutual Fund shall annually set apart at least 1 basis points (i.e. 0.01%) 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>(b) In terms of para 10.3 of SEBI Master Circular on Mutual Funds dated June 27, 2024, AMC may charge the following Fees and expenses as mentioned below:</p>	Expense Head	% p.a. of daily Net Assets*	Investment Management & Advisory Fee	Upto 1.00%	Audit fees/fees and expenses of trustees	Custodial Fees	Registrar & Transfer Agent Fees including cost of providing account statements / IDCW / redemption cheques/ warrants	Marketing & Selling Expenses including Agents Commission and statutory advertisement	Costs related to investor communications	Costs of fund transfer from location to location	Cost towards investor education & awareness	Brokerage & transaction cost pertaining to distribution of units	Goods & Services Tax on expenses other than investment and advisory fees	Goods & Services Tax on brokerage and transaction cost ^	Other Expenses (to be specified as per Reg 52 of SEBI MF Regulations)	Maximum Total expenses ratio (TER) permissible under Regulation 52 (6) (c)	Upto 1.00%	Additional expenses under Regulations 52(6A)(c)**	Upto 0.05%	Additional expenses for gross new inflows from specified cities#	Upto 0.30%
Expense Head	% p.a. of daily Net Assets*																					
Investment Management & Advisory Fee	Upto 1.00%																					
Audit fees/fees and expenses of trustees																						
Custodial Fees																						
Registrar & Transfer Agent Fees including cost of providing account statements / IDCW / redemption cheques/ warrants																						
Marketing & Selling Expenses including Agents Commission and statutory advertisement																						
Costs related to investor communications																						
Costs of fund transfer from location to location																						
Cost towards investor education & awareness																						
Brokerage & transaction cost pertaining to distribution of units																						
Goods & Services Tax on expenses other than investment and advisory fees																						
Goods & Services Tax on brokerage and transaction cost ^																						
Other Expenses (to be specified as per Reg 52 of SEBI MF Regulations)																						
Maximum Total expenses ratio (TER) permissible under Regulation 52 (6) (c)		Upto 1.00%																				
Additional expenses under Regulations 52(6A)(c)**		Upto 0.05%																				
Additional expenses for gross new inflows from specified cities#	Upto 0.30%																					

	<p>a. 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.</p> <p>b. 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> <p>As per Regulation 52(6)(b) of SEBI (MF) Regulations, the total expense ratio of the scheme including the investment and advisory fees shall not exceed 1.00 per cent of the daily net assets.</p> <p>(c) Additional expenses not exceeding of 0.30% of daily net assets may be charged to the Scheme, if the new inflows from retail investors[^] from beyond top 30 cities* are at least (i) 30% of gross new inflows in the scheme or (ii) 15% of the average assets under management (year to date) of the scheme, whichever is higher. [^]<i>As per para 10.1 of SEBI Master Circular on Mutual Funds dated June 27, 2024, inflows of amount upto Rs 2,00,000/- per transaction, by individual investors shall be considered as inflows from "retail investor".</i></p> <p><i>*Beyond Top 30 (B30) cities shall mean beyond top 30 cities based on Association of Mutual Funds in India (AMFI) data on 'AUM by Geography - Consolidated Data for Mutual Fund Industry' as at the end of the previous financial year.</i></p> <p>In case inflows from beyond such cities is less than the higher of (i) or (ii) mentioned above, such additional expense on daily net assets of the scheme shall be charged on proportionate basis in accordance with para 10.1.3 of SEBI Master Circular on Mutual Funds dated June 27, 2024. <i>Inflows from corporates and institutions from B-30 cities will not be considered for computing the inflows from B-30 cities for the purpose of additional TER of 30 basis points.</i></p> <p>The expense so charged shall be utilized for distribution expenses incurred for bringing inflows from such cities. However, the amount incurred as expense on account of inflows from such cities shall be credited back to the scheme in case the said inflows are redeemed within a period of one year from the date of investment.</p> <p>Note: SEBI vide its letter no. SEBI/HO/IMD-SEC-3/P/OW/2023/5823/1 dated February 24, 2023 and AMFI letter dated No. 35P/ MEM-COR/ 85-a/ 2022-23 dated March 02, 2023 has directed AMCs to keep B-30 incentive structure in abeyance with effect from March 01, 2023 till further notice.</p> <p>(d) Brokerage and transaction cost incurred for the purpose of execution of trade shall be charged to the schemes as provided under Regulation 52 (6A) (a) upto 12 bps and 5 bps for cash market transactions and derivatives transactions respectively. In terms of para 10.1.14 of SEBI Master Circular on Mutual Funds dated June 27, 2024, any payment towards brokerage and transaction costs (including GST, if any) incurred for the execution of trades, over and above the said 0.12 per cent and 0.05 per cent for cash market transactions and derivatives transactions respectively may be charged to the scheme within the maximum limit of Total Expense Ratio (TER) as prescribed under Regulation 52 of the SEBI (MF) Regulations..</p> <p>(e) 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>(f) 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</p>
--	--

Aditya Birla Sun Life Nifty 50 Index Fund

	<p>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>Investors should note that, all scheme related expenses including commission paid to distributors will necessarily be paid from the Scheme only within the regulatory limits and not from the books of the ABSLAMC, its associate, sponsor, trustee or any other entity through any route.</p> <p>The total recurring expenses of the Scheme excluding issue or redemption expenses, whether initially borne by the Mutual Fund or by the AMC, but including the investment management and advisory fee, shall not exceed the limits as prescribed under Regulation 52 of the SEBI (MF) Regulations.</p>
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	<p>The NAV will be calculated and disclosed for every Business Day. NAV of the scheme will be calculated up to four decimal places. AMC shall update the NAV on the AMFI website (www.amfiindia.com) and on the website of the Mutual Fund (www.mutualfund.adityabirlacapital.com) by 11.00 pm on all business days.</p> <p>In case of any delay, the reasons for such delay would be explained to AMFI in writing. If the NAVs are not available before commencement of business hours on the following day due to any reason, Mutual Fund shall issue a press release providing reasons and explaining when the Mutual Fund would be able to publish the NAVs.</p>
For Investor Grievances contact please	<ul style="list-style-type: none"> • Contact details for general service requests: Investors may contact the ISCs or the office of the AMC for any queries /clarifications. The Head Office of the AMC will follow up with the respective ISC to ensure timely redressal and prompt investor services. • Contact details for complaint resolution: Ms. Keerti Gupta can be contacted at the office of the AMC at One World Center, Tower 1, 17th Floor, Jupiter Mills, Senapati Bapat Marg, Elphinstone Road, Mumbai – 400013. Contact Nos: 1800-22-7000 / 1800-270-7000 (Toll free) Email: care.mutualfunds@adityabirlacapital.com <p>Registrar & Transfer Agents Computer Age Management Services Limited (CAMS) Rayala Towers, 158, Anna Salai, Chennai – 600 002. Contact Details: 1800-425-2267 E-mail: adityabirlacapital.mf@camsonline.com Website Address: www.camsonline.com</p> <p>For any grievances with respect to transactions through Stock Exchange Platform for Mutual Funds, the investors should approach either the stock broker or the investor grievance cell of the respective stock exchange.</p>
Unitholders' Information	<p>All Applicants whose cheques towards purchase of Units have been realised will receive a full and firm allotment of Units, provided that the applications are complete in all respects and are found to be in order. In case of Unitholder who have provided their e-mail address the Fund will provide the Account Statement only through e-mail message, subject to SEBI Regulations and unless otherwise required. Subject to the SEBI Regulations, the AMC / Trustee may reject any application received in case the application is found invalid/incomplete or for any other reason in their sole discretion. All allotments will be provisional, subject to realisation of payment instrument and subject to the AMC having been reasonably satisfied about receipt of clear funds. Any redemption or switch out transaction in the interim is liable to be rejected at the sole discretion of the AMC.</p> <p>Allotment to NRIs/FIIs will be subject to RBI approval, if required. It is mandatory for NRIs to attach a copy of the payment cheque / FIRC / Debit Certificate to ascertain the repatriation status of the amount invested. NRI Applicants should also clearly tick on account type as NRE or NRO or FCNR to determine the repatriation status of the investment amount. The AMC and the Registrar may ascertain the repatriation status</p>

	<p>purely based on the details provided in the application form under Investment and Payment details and will not be liable for any incorrect information provided by the applicants. Applicants will have to coordinate with their authorized dealers and banks to repatriate the investment amount as and when needed. All applications and/or refunds that are rejected for any reason whatsoever will be returned by normal post within 15 days to the address as mentioned by the applicant. The Mutual Fund reserves the right to recover from an investor any loss caused to the Scheme on account of dishonour of cheques issued by him/her/it for purchase of Units.</p> <p>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. https://mutualfund.adityabirlacapital.com/forms-and-downloads/portfolio</p> <p>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 will publish an advertisement disclosing the hosting of such unaudited half yearly financial results on their website. https://mutualfund.adityabirlacapital.com/financials</p> <p>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 https://mutualfund.adityabirlacapital.com/financials</p> <p>Scheme Summary Document The AMC is required to prepare a Scheme Summary Document for all schemes of the Fund. The Scheme Summary document is a standalone scheme document that contains all the applicable details of the scheme. The document is updated by the AMCs on a monthly basis or on changes in any of the specified fields, whichever is earlier. The document is available on the websites of AMC, AMFI and Stock Exchanges in 3 data formats, namely: PDF, Spreadsheet and a machine readable format (either JSON or XML). https://mutualfund.adityabirlacapital.com/forms-and-downloads/disclosures</p>
--	--

Aditya Birla Sun Life Nifty 50 Index Fund

	<p>Risk-o-meter Risk-o-meters shall be evaluated on a monthly basis and Mutual Funds/AMCs shall disclose the Risk-o-meters along with portfolio disclosure for their schemes on AMCs website and on AMFI website within 10 days from the close of each month. Mutual Funds shall also disclose the risk level of schemes as on March 31 of every year, along with number of times the risk level has changed over the year, on AMCs website and AMFI website.</p> <p>https://mutualfund.adityabirlacapital.com/forms-and-downloads/scheme-risk-o-meter</p> <p>Potential Risk Class (PRC) Matrix Pursuant to Clause 17.5 of SEBI Master Circular dated June 27, 2024, the AMC shall disclose PRC Matrix for the scheme on front page of initial offering application form, Scheme Information Document (SID), Key Information Memorandum (KIM), Common Application Form and Scheme Advertisements.</p> <p>Tracking Error and Tracking Difference Tracking Error:</p> <p>The Scheme will disclose the tracking error based on past one year rolling data, on a daily basis, on the website of AMC and AMFI. In case the Scheme has been in existence for a period of less than one year, the annualized standard deviation shall be calculated based on available data.</p> <p>Tracking Difference</p> <p>The tracking difference i.e. the annualized difference of daily returns between the index 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 year, 5 year, 10 year and since the date of allotment of units.</p>
--	--

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: November 29, 2024

Place: Mumbai