B Y & Associates
CHARTERED ACCOUNTANTS

CERTIFICATE

We hereby certify that we have reviewed the Disclosure Document dated **01st October 2025**, prepared by **M/s. Omniscience Capital Advisors Private Limited** (SEBI Registered Portfolio Manager – **INP000009597**) having address as Awfis, 1st Floor, B Wing, Parinee Crescenzo, G Block, Bandra Kurla Complex, Opp. MCA Ground, Bandra East, Mumbai-400051, Maharashtra, in accordance with Disclosure Document as stated in Regulation 22(3) of Securities and Exchange Board of India ("SEBI") (Portfolio Managers) Regulations, 2020, ('the Regulations').

Management Responsibility:

The Management of the Company is responsible for the preparation of the attached Disclosure Document in accordance with the Regulations.

Our Responsibility:

Our responsibility is to issue the certificate based on our review which is primarily limited to inquiries of the Company's personnel, tracing the financial information from the audited financial statements for the year ended March 31, 2023, March 31, 2024, and March 31, 2025, other relevant records, the information, explanations, and representations furnished by the Management.

We have relied on the representation given by the Management about the penalties or litigations, group companies, performance calculation of the Portfolio Manager and audit observations (if any) against the Portfolio Manager mentioned in the Disclosure Document.

Opinion:

Further to our comments, we certify that the disclosures made in the Disclosure Document dated **01st October, 2025** are true, fair, and adequate to enable the investors to make well-informed decisions.

807, Neelkanth Corporate Park, Kirol Road, Vidyavihar (West),
Mumbai - 400086. Tel.:+91(22)69878787. Web : www.byca.in

Restrictions on Use:

This Certificate has been issued pursuant to Regulation 22 (3) of Securities and Exchange Board of India ("SEBI") (Portfolio Managers) Regulations, 2020, ('the Regulations') and at the request o **M/s. Omniscience Capital Advisors Private Limited** for the purpose of submitting the same to SEBI and the Portfolio Management Service Clients. The same should not be used or referred to for any other purpose without our prior written consent.

Place: Mumbai

Date: 01st October 2025

For B Y & Associates
Chartered Accountants
Firm Reg. No. 123423W

KIRIT RAMCHANDRA JAIN

Digitally signed by KIRIT RAMCHANDRA JAIN
Date: 2025.10.01 16:59:29 +05'30'

CA Kirit Jain
Partner
M. No: 179354
UDIN: 25179354BMLBMX4940

DISCLOSURE DOCUMENT
FOR
PORTFOLIO MANAGEMENT SERVICES
BEING OFFERED BY
OMNISCIENCE CAPITAL ADVISORS PRIVATE LIMITED

(As required under regulation 22 of SEBI (Portfolio Managers) Regulation, 2020)

The Document has been filed with the Board along with the certificate in the specified format in terms of Regulation 22 of the SEBI (Portfolio Managers) Regulations, 2020.

The purpose of the Document is to provide essential information about the portfolio services in a manner to assist and enable the investors in making informed decision for engaging a portfolio manager.

The necessary information about the portfolio manager required by an investor before investing, and the investor may also be advised to retain the document for future reference.

The Disclosure Document shall be provided to the existing client as and when there is a material change in the contents of Disclosure Document and the same shall be available at the Website of the Company at https://www.omnisciencecapital.com/

- Name of the Portfolio Manager: Omniscience Capital Advisors Private Limited.
- Registration Number: INP000009597 dated 18th August, 2025
- Address of the Portfolio Manager: Awfis, 1st Floor, B Wing, Parinee Crescenzo, G-Block, Bandra Kurla Complex, Opp. MCA Ground, Bandra (East), Mumbai, Maharashtra, India.
- Telephone No: +91 90045 60540
- Fax No: N.A.
- Email ID: pms@omnisciencecapital.com
- Name of the Principal Officer: Ashwini Kumar Shami
- Email ID: ashwini.shami@omnisciencecapital.com
- Telephone No: 91 98921 40540

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PART-I- STATIC SECTION

1. DISCLAIMER CLAUSE

This Document has been prepared in accordance with the SEBI (Portfolio Managers) Regulations, 2020 and filed with SEBI. This Document has neither been approved nor disapproved by SEBI nor has SEBI certified the accuracy or adequacy of the contents of this Document.

The distribution of this Document in certain jurisdictions may be restricted or totally prohibited and accordingly, persons who come into possession of this Document are required to inform themselves about and to observe any such restrictions.

Prospective investors should review / study this Disclosure Document carefully and in its entirety and shall not construe the contents hereof or regard the summaries contained herein as advice relating to legal, taxation, or financial / investment matters and are advised to consult their own professional advisor(s) as to the legal, tax, financial or any other requirements or restrictions relating to the subscription, gifting, acquisition, holding, disposal (sale or conversion into money) of Portfolio and to the treatment of income (if any), capitalization, capital gains, any distribution, and other tax consequences relevant to their portfolio, acquisition, holding, capitalization, disposal (sale, transfer or conversion into money) of portfolio within their jurisdiction of nationality, residence, incorporation, domicile etc. or under the laws of any jurisdiction to which they or any managed funds to be used to purchase/gift portfolio of securities are subject, and also to determine possible legal, tax, financial or other consequences of subscribing / gifting, purchasing or holding portfolio of securities before making an investment.

2. DEFINITIONS

In this Disclosure Document, unless the context otherwise requires, the following words and expressions shall have the meaning assigned to them:

(1) "**Act**" means the Securities and Exchange Board of India Act, 1992.

(2) "**Accreditation Agency**" means a subsidiary of a recognized stock exchange or a subsidiary of a depository or any other entity as may be specified by SEBI from time to time.

(3) "**Accredited Investor**" means any person who is granted a certificate of accreditation by an accreditation agency who:

(i) in case of an individual, HUF, family trust or sole proprietorship has:
(a) annual income of at least two crore rupees; or
(b) net worth of at least seven crore fifty lakh rupees, out of which not less than three crores seventy-five lakh rupees is in the form of financial assets; or
(c) annual income of at least one crore rupees and minimum net worth of five crore rupees, out of which not less than two crore fifty lakh rupees is in the form of financial assets.

(ii) in case of a body corporate, has net worth of at least fifty crore rupees;

(iii) in case of a trust other than family trust, has net worth of at least fifty crore rupees;

(iv) in case of a partnership firm set up under the Indian Partnership Act, 1932, each partner independently meets the eligibility criteria for accreditation:

Provided that the Central Government and the State Governments, developmental agencies set up under the aegis of the Central Government or the State Governments, funds set up by the Central Government or the State Governments, qualified institutional buyers as defined under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, Category I foreign portfolio investors, sovereign wealth funds and multilateral agencies and any other entity as may be specified by the Board from time to time, shall deemed to be an accredited investor and may not be required to obtain a certificate of accreditation.

(4) **"Advisory Services**" means advising on the portfolio approach, investment and divestment of individual Securities in the Client's Portfolio, entirely at the Client's risk, in terms of the Regulations and the Agreement.

(5) "**Agreement**" or "**Portfolio Management Services Agreement**" or "**PMS Agreement**" means agreement executed between the Portfolio Manager and its Client for providing portfolio management services and shall include all schedules and annexures attached thereto and any amendments made to this agreement by the parties in writing, in terms of Regulation 22 and Schedule IV of the Regulations.

(6) "**Applicable Law/s**" means any applicable statute, law, ordinance, regulation, rule, order, bye-law, administrative interpretation, writ, injunction, directive, judgment or decree or other instrument including the Regulations which has a force of law, as is in force from time to time.

(7) "**Assets Under Management**" or "**AUM**" means aggregate net asset value of the Portfolio managed by the Portfolio Manager on behalf of the Clients.

(8) **"Associate"** means (i) a body corporate in which a director or partner of the Portfolio Manager holds either individually or collectively, more than twenty percent of its paid-up equity share capital or partnership interest, as the case may be; or (ii) a body corporate which holds, either individually or collectively, more than twenty percent of the paid-up equity share capital or partnership interest, as the case may be of the Portfolio Manager.

(9) "**Benchmark**" means an index selected by the Portfolio Manager in accordance with the Regulations, in respect of each Investment Approach to enable the Clients to evaluate the relative performance of the Portfolio Manager.

(10) "**Board**" or "**SEBI**" means the Securities and Exchange Board of India established under section 3 of the Securities and Exchange Board of India Act, 1992.

(11) **"Business Day"** means any day, which is not a Saturday, Sunday, or a day on which the banks or stock exchanges in India are authorized or required by Applicable Laws to remain closed or such other events as the Portfolio Manager may specify from time to time.

(12) **"Client(s)" / "Investor(s)"** means any person who enters into an Agreement with the Portfolio Manager for availing the services of portfolio management as provided by the Portfolio Manager.

(13) **"Custodian(s)"** means an entity registered with the SEBI as a custodian under the Applicable Laws and appointed by the Portfolio Manager, from time to time, primarily for custody of Securities of the Client.

(14) "**Depository**" means the depository as defined in the Depositories Act, 1996 (22 of 1996).

(15) "**Depository Account**" means an account of the Client or for the Client with an entity registered as a depository participant under the SEBI (Depositories and Participants) Regulations, 1996.

(16) "**Direct on-boarding**" means an option provided to clients to be on-boarded directly with the Portfolio Manager without intermediation of persons engaged in distribution services.

(17) "**Disclosure Document**" **or** "**Document**" means the disclosure document for offering portfolio management services prepared in accordance with the Regulations.

(18) "**Distributor**" means a person/entity who may refer a Client to avail services of Portfolio Manager in lieu of commission/charges (whether known as channel partners, agents, referral interfaces or by any other name).

(19) "**Eligible Investors**" means a Person who: (i) complies with the Applicable Laws, and (ii) is willing to execute necessary documentation as stipulated by the Portfolio Manager.

(20) "**Fair Market Value**" means the price that the Security would ordinarily fetch on sale in the open market on the particular date.

(21) "**Foreign Portfolio Investors**" or "**FPI**" means a person registered with SEBI as a foreign portfolio investor under the Securities and Exchange Board of India (Foreign Portfolio Investors) Regulations, 2019 as amended from time to time.

(22) "**Financial Year**" means the year starting from April 1 and ending on March 31 in the following year.

(23) "**Funds**" or "**Capital Contribution**" means the monies managed by the Portfolio Manager on behalf of the Client pursuant to the Agreement and includes the monies mentioned in the account opening form, any further monies placed by the Client with the Portfolio Manager for being managed pursuant to the Agreement, the proceeds of sale or other realization of the portfolio and interest, dividend or other monies arising from the assets, so long as the same is managed by the Portfolio Manager.

(24) "**Group Company**" shall mean an entity which is a holding, subsidiary, associate, subsidiary of a holding company to which it is also a subsidiary

(25) "**HUF**" means the Hindu Undivided Family as defined in Section 2(31) of the IT Act.

(26) "**Investment Approach**" is a broad outlay of the type of Securities and permissible instruments to be invested in by the Portfolio Manager for the Client, taking into account factors specific to Clients and Securities and includes any of the current Investment Approach or such Investment Approach that may be introduced at any time in future by the Portfolio Manager.

(27) "**IT Act**" means the Income Tax Act, 1961, as amended and restated from time to time along with the rules prescribed thereunder.

(28) "**Large Value Accredited Investor**" means an Accredited Investor who has entered into an Agreement with the Portfolio Manager for a minimum investment amount of ten crore rupees.

(29) "**Non-resident Investors**" or "**NRI(s)**" shall mean non-resident Indian as defined in Section 2 (30) of the IT Act.

(30) "**NAV**" shall mean Net Asset Value, which is the price; that the investment would ordinarily fetch on sale in the open market on the relevant date, less any receivables and fees due.

(31) "**NISM**" means the National Institute of Securities Markets, established by the Board.

(32) "**Person**" includes an individual, a HUF, a corporation, a partnership (whether limited or unlimited), a limited liability company, a body of individuals, an association, a proprietorship, a trust, an institutional investor and any other entity or organization whether incorporated or not, whether Indian or foreign, including a government or an agency or instrumentality thereof.

(33) "**Portfolio**" means the total holdings of all investments, Securities and Funds belonging to the Client.

(34) **"Portfolio Manager"** means **"Omniscience Capital Advisors Private Limited"**, a company incorporated under the Companies Act, 2013, registered with SEBI as a Portfolio Manager bearing **registration number INP000009597** and having its registered office at Awfis, 1st Floor, B Wing, Parinee Crescenzo, G-Block, Bandra Kurla Complex, Opp. MCA Ground, Bandra (East), Mumbai, Maharashtra, India.

(35) "**Principal Officer**" means an employee of the Portfolio Manager who has been designated as such by the Portfolio Manager and is responsible for:

(i) the decisions made by the Portfolio Manager for the management or administration of Portfolio of Securities or the Funds of the Client, as the case may be; and
(ii) all other operations of the Portfolio Manager

(36) "**Regulations**" or "**SEBI Regulations**" means the Securities and Exchange Board of India (Portfolio Managers) Regulations, 2020, as amended/modified and reinstated from time to time and including the circulars/notifications issued pursuant thereto.

(37) "**Related Party**" means –

(i) a director, partner or his relative;

(ii) a key managerial personnel or his relative;

(iii) a firm, in which a director, partner, manager or his relative is a partner;

(iv) a private company in which a director, partner or manager or his relative is a member or director;

(v) a public company in which a director, partner or manager is a director or holds along with his relatives, more than two per cent. of its paid-up share capital;

(vi) any body corporate whose board of directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director, partner or manager;

(vii) any person on whose advice, directions or instructions a director, partner or manager is accustomed to act:
Provided that nothing in sub-clauses (vi) and (vii) shall apply to the advice, directions or instructions given in a professional capacity;

(viii) any body corporate which is— (A) a holding, subsidiary or an associate company of the Portfolio Manager; or (B) a subsidiary of a holding company to which the Portfolio Manager is also a subsidiary; (C) an investing company or the venturer of the Portfolio Manager— The investing company or the venturer of the Portfolio Manager means a body corporate whose investment in the Portfolio Manager would result in the Portfolio Manager becoming an associate of the body corporate;

(ix) a related party as defined under the applicable accounting standards;

(x) such other person as may be specified by the Board:
Provided that,
   a. any person or entity forming a part of the promoter or promoter group of the listed entity; or
   b. any person or any entity, holding equity shares:
      i. of twenty per cent or more; or
      ii. of ten per cent or more, with effect from April 1, 2023; in the listed entity either directly or on a beneficial interest basis as provided under section 89 of the Companies Act, 2013, at any time, during the immediate preceding Financial Year; shall be deemed to be a related party;

(38) "**Securities**" means security as defined in Section 2(h) of the Securities Contract (Regulation) Act, 1956, provided that securities shall not include any securities which the Portfolio Manager is prohibited from investing in or advising on under the Regulations or any other law for the time being in force.

3. DESCRIPTION

A. History, Present Business, and Background of the Portfolio Manager

Omniscience Asset Management, the asset management division of Omniscience Capital Advisors Pvt. Ltd., will be responsible for managing clients' investments in accordance with SEBI regulations. The firm is also registered as a non-individual Investment Adviser and non-individual Research Analyst with SEBI, reinforcing its commitment to delivering data-driven financial strategies and compliance-driven portfolio management. Its registered office is located at Awfis, 1st Floor, B Wing, Parinee Crescenzo, G-Block, Bandra Kurla Complex, Opp. MCA Ground, Bandra (East), Mumbai, Maharashtra, India, Pin Code: 400051, serves as a hub for investment management, investment research, client advisory, and regulatory compliance. With ROC Registration No. U93000MH2017PTC290053, the company functions as a Private Limited Entity.

The company offers investment strategies designed to provide the required equity exposure, empowering clients to make informed financial decisions based on their financial targets and risk appetite, and to aim for capital appreciation and/or income over the long term. These investment strategies are based on the Omni Insight and the Scientific Investing framework which involves bottom-up fundamental research and analysis of the portfolio companies. The equities exposure may include Indian and other global equities. It also offers investment strategies that provide exposures to other asset classes such as Fixed Income instruments, REITs, InvITs, Gold, Commodities and other securities. Investment portfolios may include stocks/equities, ETFs/ETNs/ETPs, Bonds, Fixed Income instruments, InvITs, REITs, Mutual Funds, and other securities.

Omniscience Capital's investor-focused approach is guided by its belief in transparency and high standards of corporate governance. The company envisages bringing discipline and a systematic approach to investing ecosystem. The company intends to cater to institutional and retail investors with strategies focusing on domestic and global equities and other securities. The applicant intends to focus on educating the investors on various aspects of capital markets such as systematic investing, return expectations, asset allocation, portfolio diversification, risks involved in market timing, leverage etc.

B. Promoters of the portfolio manager, directors and their background.

Omniscience Capital Advisors Pvt. Ltd. is backed by experienced professionals with significant ownership stakes in the company. The shareholding structure is as follows:

Sr. No.	Shareholder Name	Shareholding
1	Asit C. Mehta	50%
2	Vikas V. Gupta	31%
3	Ashwini Kumar Shami	19%

<u>Profile of Directors:</u>

Name of the Director	Brief Profile
Dr. Vikas V. Gupta (Director, Chief Executive Officer)	• Dr. Vikas V. Gupta is CEO & Chief Investment Strategist at Omniscience Capital. He espouses a value-oriented investment philosophy, in the mold of Graham-Buffett. • He has 20+ years of experience in investing, research, strategy and operations in various Founder/Entrepreneur/CxO-level roles. • Previously at Arthveda Fund Management Pvt. Ltd. he was heading the SEBI registered PMS and US SEC registered investment advisory business. He was also the research head for Equities, Real Estate and infrastructure verticals. • He is a regular columnist at various print and online publications including The Street (USA), Mint (India), and Moneycontrol (India) • He formerly served as Professor and research faculty at IIT Kharagpur and University of California, Irvine. He has a B.Tech from IIT Bombay and earned his Masters and Doctorate from Columbia University, New York.

Ashwini Kumar Shami (Director, Executive Vice President)	• Mr. Ashwini Kumar Shami is advising clients on portfolio construction, asset allocation and investment strategies at Omniscience Capital. • Previously at Arthveda Fund Management Pvt. Ltd. he worked as a portfolio manager for PMS business and also lead the investment research team providing research inputs and investment insights. • He brings in more than a decade of experience in the financial services industry. Earlier he was working with Goldman Sachs as equity research analyst. His expertise lies in developing investment strategies to harvest returns by focusing on intrinsic business value and identifying pockets of mispricing. • He has a B.Tech and M.Tech from IIT Bombay and earned his MBA from IIM Lucknow and Toulouse Business School, France.
Pankaj Parmar (Director)	Mr. Pankaj Parmar is a qualified Chartered Accountant having experience ranging more than 15 years in the financial services industry in stock broking and depository operations in accounts, operation, risk management and compliance

C. **Top 10 group companies/firms of the portfolio manager on turnover basis (based on latest audited financial statements)** - Not Applicable

D. Details of services being offered by the portfolio manager:

The Portfolio Manager offers discretionary, non-discretionary and advisory services or a combination thereof to eligible clients. The primary offering shall be the discretionary portfolio management focused on long-term wealth creation through investments in direct equity, ETFs and other securities.

a. <u>Discretionary Services:</u> Under these services, the Portfolio Manager has full and exclusive authority over investment decisions, including timing and choice of securities, as per the PMS Agreement. Investments may be made or altered at the Manager's discretion, subject to the stated objectives and restrictions. Their decisions are final and not subject to review, except in cases of fraud, gross negligence, or mala fide intent. All actions must comply with applicable laws and regulations. Clients will receive periodic portfolio statements as required. Key features of this service include:
   - Investment Decision: The Portfolio Manager has full discretion to manage the client's portfolio in accordance with the investment mandate and SEBI guidelines.
   - Portfolio Size: A minimum investment of ₹50 lakhs is required to start.
   - Bank & Demat Accounts: For convenience, client assets may be pooled in accounts held in the Portfolio Manager's name, with separate records maintained for each client. The Manager will help open a demat account in the client's name and operate it via Power of Attorney, acting as a fiduciary, trustee, and agent for the client.

b. <u>Non – Discretionary Portfolio Management Service:</u> Under this service the client directs the Portfolio Manager in making the desired investment transactions and the Portfolio Manager manages and executes transactions based on the Clients Directions. The Portfolio Manager executes the investment instructions and follows up with payments, settlements, custody and other back-office functions. The Portfolio Manager will accept funds from the client and may provide the client recommendations from time to time to help the client in his investment decisions. The following are the characteristics of this service:
   - Investment decision – The client will have total discretion to handle his own portfolio.
   - Size of Portfolio – The Client would need to start with a minimum Portfolio of Rs 50 lakhs.
   - Bank and Demat account – Assets may be pooled in accounts under the Portfolio Manager's name for convenience, with separate records for each client. For listed/unlisted securities, the Manager will assist in opening a demat account in the client's name and operate it via Power of Attorney.
   - The Portfolio Manager will also monitor the portfolio and make suggestions.

c. <u>Investment Advisory Services:</u> Under these services, the Portfolio Manager advises Clients on investments in general, and any specific advice required by the Clients and agreed upon in the PMS Agreement. For such services, the Portfolio Manager charges the Client a fee for services rendered as spelt out in the PMS Agreement. The advice may be either general or specific in nature and may pertain to a particular portfolio. The Portfolio Manager will advise the Clients on:
   - Restructuring existing portfolio
   - New investment opportunities
   - Any other advisory services permitted by SEBI. The Portfolio Manager may from time to time formulate and offer specific portfolio services to clients.

d. <u>Direct On-Boarding of Clients:</u> Pursuant to para 2.3 of SEBI Master Circular dated June 07, 2024, Clients have an option to enter into PMS agreement with the Portfolio Manager directly, without intermediation of persons engaged in distribution servicesThe Portfolio Manager provides the facility to the Client for Direct on-boarding without any involvement of a broker/distributor/agent engaged in distributor services. The Client can onboard by directly contacting us or sign up for our services by writing to us at pms@omnisciencecapital.com

4. PENALTIES, PENDING LITIGATION OR PROCEEDINGS, FINDINGS OF INSPECTION OR INVESTIGATION FOR WHICH ACTION MAY HAVE BEEN TAKEN OR INITIATED BY ANY REGULATORY AUTHORITY.

All cases of penalties imposed by the Board or the directions issued by the Board under the Act or rules or regulations made thereunder	None
The nature of the penalty/direction.	None
Penalties/fines imposed for any economic offence and/ or for violation of any securities laws.	None
Any pending material litigation/legal proceedings against the portfolio manager/key personnel with separate disclosure regarding pending criminal cases, if any.	None
Any deficiency in the systems and operations of the portfolio manager observed by the Board or any regulatory agency.	None
Any enquiry/ adjudication proceedings initiated by the Board against the portfolio manager or its directors, principal officer or employee or any person directly or indirectly connected with the portfolio manager or its directors, principal officer or employee, under the Act or rules or regulations made thereunder	None

5. SERVICES OFFERED

a. Investment Objectives and Policies

The Portfolio Manager's investment objectives and policies shall be transparently outlined in compliance with SEBI (Portfolio Managers) Regulations, 2020, ensuring clarity for potential investors.

Under its Portfolio Management Services (PMS), the Portfolio Manager aims to generate long-term capital appreciation and/or regular income. Investments shall be made in equity, debt, fixed income instruments, mutual funds, exchange-traded funds (ETFs), structured products, derivatives, and other permissible securities in accordance with applicable laws.

Uninvested funds may be held in cash or allocated to liquid mutual fund schemes, exchange-traded funds, debt-oriented mutual funds, gilt schemes, bank deposits, or other short-term investment instruments.

b. Investment Approach

1. Investment Framework

Portfolio manager offers investment strategies focused on long-term wealth creation through investments in direct equity, ETFs and other securities. The key offerings would include multiple core, thematic and hybrid investment strategies based on its proprietary Scientific Investing Framework, aiming long term capital appreciation and/or regular income based on the investor financial targets and investment goals.

The portfolio manager's investment strategies are based on the Scientific Investing framework that creates a SuperNormal Portfolio designed to survive and thrive through uncertainties, delivering optimal "Return on Safety". Scientific Investing is based on a deep immersive research and analysis of 100+ years of investment management history combined with experience of investing over multiple cycles across different markets. OmniInsight emerged from the above research that "Most market participants chase alpha but get risks, while one could chase safety and get alpha". It builds upon ideas and insights from before Benjamin Graham to John Burr Williams to Warren Buffett, Peter Lynch, and several others.

Scientific Investing sifts through the full market and weeds out capital destroying equities based on analysis of the balance sheet, cashflows and valuation. It curates a universe of capital multiplying companies with SuperNormal Profitability (economic alpha) arising from persistent competitive advantages and growth opportunities. A superior valuation toolkit further capitalizes on Mr. Market's behavioral errors and selects companies available at SuperNormal Prices (value alpha) below their intrinsic values. The Scientific Investing approach classifies the full investment universe into 4 groups. We remove:

- The Capital Destroyers, i.e. companies with weak business operations and weak balance sheets resulting in them being permanently vulnerable to internal or external shocks,
- The Capital Eroders, i.e. companies with no competitive advantages resulting in inefficient use of shareholder capital and hence slowly bleeding the shareholders over the long-term,
- The Capital Imploders, i.e. companies which are significantly overvalued making them vulnerable to either company or sector specific shocks or general economic or market shocks when they miss investor expectations.

What remains in the universe after the above removals are Capital Multipliers, which are companies with strong, cash-rich balance sheets powering business operations with persistent competitive advantages, resulting in them being "robust", i.e. well-placed to "survive" any internal and external shocks and, frequently, "anti-fragile", i.e. well-placed to "thrive" in an environment of known and even unknown growth opportunities that might arise. These companies are available at a significant discount to their intrinsic value.

From the pool of Capital Multipliers, the framework identifies companies exposed to specific Growth Vectors that can provide long-term visibility of growth and large addressable market for the companies. Portfolio for each investment approach has exposure to multiple Growth Vectors unless it is a specific thematic offering and each stock in the portfolio is typically given an equal weightages.

2. *The details of multiple Investment Approaches offered are mentioned in the Annexure – Investment Approaches Annexure.*

c. The policies for investments in associates/group companies of the portfolio manager and the maximum percentage of such investments therein subject to the applicable laws/regulations/ guidelines.

Investment Limits:

Security Type	Maximum Investment Limit (as % of Client's AUM)
Investment in a single associate/related entity (Equity)	15%
Investments across multiple associates/related entities	25%
Debt and hybrid securities in a single associate/related entity (Equity)	15%
Debt and hybrid securities across multiple associates/related entities	25%
Total investment in Equity + Debt + Hybrid securities	30%

**Hybrid* securities include units of Real Estate Investment Trusts (REITs), Infrastructure Investment Trusts (InvITs), convertible debt instruments, and similar products.

These regulatory limits apply only to direct investments made by the Portfolio Manager in equity and debt/hybrid securities of its associates or related parties. Investments made in mutual funds are excluded from these restrictions. In case of a passive breach of these limits (i.e., unintended violations not caused by the Portfolio Manager's actions), rebalancing must occur within 90 days. However, the client may provide prior written consent to waive such rebalancing. Furthermore, the Portfolio Manager shall not invest in securities rated below investment grade.

The portfolio manager shall follow the regulatory framework for Accredited Investors and Large Value Accredited Investors is as per the board guidelines.

6. RISK FACTORS

a. General Risks Factors

(1) Investment in Securities, whether on the basis of fundamental or technical analysis or otherwise, is subject to market risks which include price fluctuations, impact cost, basis risk etc.

(2) The Portfolio Manager does not assure that the objectives of any of the Investment Approach will be achieved and investors are not being offered any guaranteed returns. The investments may not be suitable to all the investors.

(3) The Portfolio Manager has no previous experience/track record in the field of portfolio management services. However, the Principal Officer, directors and other key management personnel of the Portfolio Manager have rich individual experience.

(4) The names of the Investment Approach do not in any manner indicate their prospects or returns.

(5) Appreciation in any of the Investment Approach can be restricted in the event of a high asset allocation to cash, when stock appreciates. The performance of any Investment Approach may also be affected due to any other asset allocation factors.

(6) When investments are restricted to a particular or few sector(s) under any Investment Approach; there arises a risk called non-diversification or concentration risk. If the sector(s), for any reason, fails to perform, the Portfolio value will be adversely affected.

(7) Each Portfolio will be exposed to various risks depending on the investment objective, Investment Approach and the asset allocation. The investment objective, Investment Approach and the asset allocation may differ from Client to Client. However, generally, highly concentrated Portfolios with lesser number of stocks will be more volatile than a Portfolio with a larger number of stocks.

(8) The values of the Portfolio may be affected by changes in the general market conditions and factors and forces affecting the capital markets, in particular, level of interest rates, various market related factors, trading volumes, settlement periods, transfer procedures, currency exchange rates, foreign investments, changes in government policies, taxation, political, economic and other developments, closure of stock exchanges, etc.

(9) The Portfolio Manager shall act in fiduciary capacity in relation to the Client's Funds and shall endeavour to mitigate any potential conflict of interest that could arise while dealing in a manner which is not detrimental to the Client.

b. Risk associated with equity and equity related instruments

(10) Equity and equity related instruments by nature are volatile and prone to price fluctuations on a daily basis due to macro and micro economic factors. The value of equity and equity related instruments may fluctuate due to factors affecting the securities markets such as volume and volatility in the capital markets, interest rates, currency exchange rates, changes in law/policies of the government, taxation laws, political, economic or other developments, which may have an adverse impact on individual Securities, a specific sector or all sectors. Consequently, the value of the Client's Portfolio may be adversely affected.

(11) Equity and equity related instruments listed on the stock exchange carry lower liquidity risk, however the Portfolio Manager's ability to sell these investments is limited by the overall trading volume on the stock exchanges. In certain cases, settlement periods may be extended significantly by unforeseen circumstances. The inability of the Portfolio Manager to make intended Securities purchases due to settlement problems could cause the Client to miss certain investment opportunities. Similarly, the inability to sell Securities held in the Portfolio may result, at times, in potential losses to the Portfolio, should there be a subsequent decline in the value of Securities held in the Client's Portfolio.

(12) Risk may also arise due to an inherent nature/risk in the stock markets such as, volatility, market scams, circular trading, price rigging, liquidity changes, de-listing of Securities or market closure, relatively small number of scrip's accounting for a large proportion of trading volume among others.

c. Risk associated with debt and money market securities

(13) Interest Rate Risk
Fixed income and money market Securities run interest-rate risk. Generally, when interest rates rise, prices of existing fixed income Securities fall and when interest rate falls, the prices increase. In case of floating rate Securities, an additional risk could arise because of the changes in the spreads of floating rate Securities. With the increase in the spread of floating rate Securities, the price can fall and with decrease in spread of floating rate Securities, the prices can rise.

(14) Liquidity or Marketability Risk

The ability of the Portfolio Manager to execute sale/purchase order is dependent on the liquidity or marketability. The primary measure of liquidity risk is the spread between the bid price and the offer price quoted by a dealer. The Securities that are listed on the stock exchange carry lower liquidity risk, but the ability to sell these Securities is limited by the overall trading volumes. Further, different segments of Indian financial markets have different settlement cycles and may be extended significantly by unforeseen circumstances.

(15) Credit Risk
Credit risk or default risk refers to the risk that an issuer of a fixed income security may default (i.e., will be unable to make timely principal and interest payments on the security). Because of this risk corporate debentures are sold at a higher yield above those offered on government Securities which are sovereign obligations and free of credit risk. Normally, the value of a fixed income security will fluctuate depending upon the changes in the perceived level of credit risk as well as any actual event of default. The greater the credit risk, the greater the yield required for someone to be compensated for the increased risk.

(16) Reinvestment Risk
This refers to the interest rate risk at which the intermediate cash flows received from the Securities in the Portfolio including maturity proceeds are reinvested. Investments in fixed income Securities may carry re-investment risk as interest rates prevailing on the interest or maturity due dates may differ from the original coupon of the debt security. Consequently, the proceeds may get invested at a lower rate.

d. Risk associated with derivatives instruments

(17) The use of derivative requires an understanding not only of the underlying instrument but of the derivative itself. 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 Portfolio Manager to identify such opportunities. Identification and execution of the strategies to be pursued by the Portfolio Manager involve uncertainty and decision of Portfolio Manager may not always be profitable. No assurance can be given that the Portfolio Manager will be able to identify or execute such strategies.

(18) Derivative products are specialized instruments that require investment techniques and risk analysis different from those associated with stocks and bonds. Derivatives require the maintenance of adequate controls to monitor the transactions entered into, the ability to assess the risk that a derivative adds to the portfolio and the ability to forecast price of interest rate movements correctly. 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. Other risks include settlement risk, risk of mispricing or improper valuation and the inability of the derivative to correlate perfectly with underlying assets, rates and indices, illiquidity risk whereby the Portfolio Manager may not be able to sell or purchase derivative quickly enough at a fair price.

e. Risk associated with investments in mutual fund schemes

(19) Mutual funds and securities investments are subject to market risks and there is no assurance or guarantee that the objectives of the schemes will be achieved. The various factors which impact the value of the scheme's investments include, but are not limited to, fluctuations in markets, interest rates, prevailing political and economic environment, changes in government policy, tax laws in various countries, liquidity of the underlying instruments, settlement periods, trading volumes, etc.

(20) As with any securities investment, the NAV of the units issued under the schemes can go up or down, depending on the factors and forces affecting the capital markets.

(21) Past performance of the sponsors, asset management company (AMC)/fund does not indicate the future performance of the schemes of the fund.

(22) The Portfolio Manager shall not be responsible for liquidity of the scheme's investments which at times, be restricted by trading volumes and settlement periods. The time taken by the scheme for redemption of units may be significant in the event of an inordinately large number of redemption requests or of a restructuring of the schemes.

(23) The Portfolio Manager shall not responsible, if the AMC/ fund does not comply with the provisions of SEBI (Mutual Funds) Regulations, 1996 or any other circular or acts as amended from time to time. The Portfolio Manager shall also not be liable for any changes in the offer document(s)/scheme information document(s) of the scheme(s), which may vary substantially depending on the market risks, general economic and political conditions in India and other countries globally, the monitory and interest policies, inflation, deflation, unanticipated turbulence in interest rates, foreign exchange rates, equity prices or other rates or prices, the performance of the financial markets in India and globally.

(24) The Portfolio Manager shall not be liable for any default, negligence, lapse error or fraud on the part of the AMC/the fund.

(25) While it would be the endeavor of the Portfolio Manager to invest in the schemes in a manner, which will seek to maximize returns, the performance of the underlying schemes may vary which may lead to the returns of this portfolio being adversely impacted.

(26) The scheme specific risk factors of each of the underlying schemes become applicable where the Portfolio Manager invests in any underlying scheme. Investors who intend to invest in this portfolio are required to and are deemed to have read and understood the risk factors of the underlying schemes.

f. Risk arising out of Non-diversification

(27) The investment according to investment objective of a Portfolio may result in concentration of investments in a specific security / sector/ issuer, which may expose the Portfolio to risk arising out of non-diversification. Further, the portfolio with investment objective to invest in a specific sector / industry would be exposed to risk associated with such sector / industry and its performance will be dependent on performance of such sector / industry. Similarly, the portfolios with investment objective to have larger exposure to certain market capitalization buckets, would be exposed to risk associated with underperformance of those relevant market capitalization buckets. Moreover, from the style orientation perspective, concentrated exposure to value or growth stocks based on the requirement of the mandate/strategy may also result in risk associated with this factor.

g. Risk arising out of investment in Associate and Related Party transactions

(28) All transactions of purchase and sale of securities by portfolio manager and its employees who are directly involved in investment operations shall be disclosed if found having conflict of interest with the transactions in any of the client's portfolio.

(29) The Portfolio Manager may utilize the services of its group companies or associates for managing the portfolios of the client. In such scenarios, the Portfolio Manager shall endeavor to mitigate any potential conflict of interest that could arise while dealing with such group companies/associates by ensuring that such dealings are at arm's length basis.

(30) The Portfolios may invest in its Associates/ Related Parties relating to portfolio management services and thus conflict of interest may arise while investing in securities of the Associates/Related Parties of the Portfolio Manager. Portfolio Manager shall ensure that such transactions shall be purely on arms' length basis and to the extent and limits permitted under the Regulations. Accordingly, all market risk and investment risk as applicable to securities may also be applicable while investing in securities of the Associates/Related Parties of the Portfolio Manager.

7. NATURE OF EXPENSES

The following are indicative types of fees, costs, and expenses for Clients availing the Portfolio Management Services. The exact basis of charge for each service shall be annexed to the Portfolio Management Agreement and the agreements related to each service at the time of execution.

a) Investment Management Fee and advisory fees: -

- Subject to the limits defined under the regulations, the portfolio manager shall charge Management fee to the client. A management fee of a fixed amount or up to 2.5% per annum of the Portfolio's value plus applicable taxes shall be charged.
- Subject to the limits defined under the regulations, the portfolio manager shall charge performance fees up to 30% plus applicable taxes on the share of profits generated for portfolio management services, subject to hurdle rate between 0 to 15% per annum or linked to benchmark subject to high-water mark principle as per the details provided in the Agreement.
- Performance Management Fee i.e., performance fees based on profit slabs provided in the portfolio agreement is charged as agreed with the client vide terms and conditions mentioned in the agreement. Performance fees will be charged on the performance over the hurdle rate, management fee and any costs of trading. It shall be computed on the basis of high-water mark principle over the life of the investment for charging of performance/profit sharing fees.
- High Water Mark Principle: High Water Mark shall be the highest value that the portfolio/account has reached. The value of the portfolio for computation of a high watermark shall be taken to be the value on the date when performance fees are charged. The portfolio manager shall charge a performance-based fee only on an increase in portfolio value in excess of the previously achieved high water mark.
- Bank Charges & Stamp Duty
- Legal Costs & Professional Fees
- Out-of-pocket / Incidental Expenses & Taxes, Regulatory levies
- Operating expenses shall not exceed 0.5% per annum of the Client's average daily AUM.
- Audit Report Fees: In terms of Regulation 30(3) of the Regulations, the Client shall be issued an audit report from the internal auditors of the Company for which fee shall be payable by the client.
- Exit Load fees may apply if funds are redeemed partially or in full. The applicable rates are:

Time Period from Investment Date	Maximum Fee Charged on Redemption Amount
Within first year	Up to 3%
Within second year	Up to 2%
Within third year	Up to 1%
After three years	No Exit Load

*Additional applicable taxes shall be charged on Exit Load fees.

b) Custodian Fees: -

Sr.No	Parameters	Amount
1	Annual safekeeping and administrative charges for Custody, & Fund Accounting. (Calculated on average Assets Under Management)	4 bps per annum payable monthly
2	Transaction Charges • Cash Market • Mutual Funds • Other (IPO, Debt, etc)	 1 BPS on transaction value INR 100 per transaction INR 100 per transaction
3	Fees for Data Migration	INR 50000 (One Time – if any)
4	SEBI Fee	0.0005% on AUC
5	Depository Charges • Transaction Charges • Annual Maintenance Charges	 INR 10 per ISIN on Debit Transaction INR 500 PA
6	Taxes, Regulatory levies	Actual, as applicable
7	Out of Pocket Expenses (Courier charges, Tax Certificate fee, Tax Consultant's fee or such other costs, etc)	At Actuals

c) Registrar & Transfer Agent Fees: - As applicable.

d) Brokerage & Transaction Costs: -

- Brokerage - Up to 0.10%
- Exchange Transaction Charges - 0.00307% on Turnover
- SEBI Fees - 0.0001% on Turnover
- Stamp Duty (Buy Value) - 0.015% only on buy value Delivery.
- STT (Delivery) - 0.10% on Turnover
- GST - (Brokerage + Turnover tax + Sebi Tax) * 18%

Note: All the Operating expenses excluding brokerage, over and above the fees charged for Portfolio Management Service, shall not exceed 0.50% per annum of the client's average daily Assets under Management (AUM). It shall include charges payable for outsourced professional services like accounting, auditing, taxation, and legal services, etc. for documentation, notarizations, certifications, and attestations required by Bankers or regulatory authorities including legal fees and day-to-day operations charges etc.

8. TAXATION

A. General

The following information is based on the tax laws in force in India as of the date of this Disclosure Document and reflects the Portfolio Manager's understanding of applicable provisions. The tax implications for each Client may vary significantly based on residential status and individual circumstances. As the information provided is generic in nature, Clients are advised to seek guidance from their own tax advisors or consultants regarding the tax treatment of their income, losses, and expenses related to investments in the portfolio management services. The Client is responsible for meeting advance tax obligations as per applicable laws.

B. Tax deducted at source

In the case of resident clients, the income arising by way of dividend, interest on securities, income from units of mutual fund, etc. from investments made in India are subject to the provisions of tax deduction at source (TDS). Residents without Permanent Account Number (PAN) are subjected to a higher rate of TDS.

In the case of non-residents, any income received or accrues or arises; or deemed to be received or accrue or arise to him in India is subject to the provisions of tax deduction at source under the IT Act. The authorized dealer is obliged and responsible to make sure that all such relevant compliances are made while making any payment or remittances from India to such non-residents. Also, if any tax is required to be withheld on account of any future legislation, the Portfolio Manager shall be obliged to act in accordance with the regulatory requirements in this regard. Non-residents without PAN or tax residency certificate (TRC) of the country of his residence are currently subjected to a higher rate of TDS.

The Finance Act, 2021 introduced a special provision to levy higher rate for TDS for the residents who are not filing income-tax return in time for previous two years and aggregate of TDS is INR 50,000 or more in each of these two previous years. This provision of higher TDS is not applicable to a non-resident who does not have a permanent establishment in India and to a resident who is not required to furnish the return of income.

C. Long term capital gains

Where investment under portfolio management services is treated as investment, the gain or loss from transfer of Securities shall be taxed as capital gains under section 45 of the IT Act

Period of Holding

The details of period of holding for different capital assets for the purpose of determining long term or short term capital gains are explained hereunder:

Securities	Position upto 22 July 2024 Period of Holding	Position on or after 23 July 2024 Period of Holding	Characterization
Listed Securities (other than unit) and unit of equity oriented mutual funds, unit of UTI, zero coupon bonds	More than twelve (12) months	More than twelve (12) months	Long-term capital asset
	Twelve (12) months or less	Twelve (12) months or less	Short-term capital asset
Unlisted shares of a company	More than twenty-four (24) months	More than twenty-four (24) months	Long-term capital asset
	Twenty-four (24) months or less	Twenty-four (24) months or less	Short-term capital asset
Other Securities (other than Specified Mutual Fund or Market Linked Debenture acquired on or after 1 April 2023; or unlisted bond or unlisted debenture)	More than Thirty-six (36) months.	More than twenty-four (24) months	Long-term capital asset
	Thirty-six (36) months or less	Twenty-four (24) months or less	Short-term capital asset
Specified Mutual Fund or Market Linked Debenture acquired on or after 1 April 2023	Any period	Any period	Short-term capital asset
Unlisted bond or unlisted debenture	More than 36 months	-	Long-term capital asset
	36 months or less	Any period	Short-term capital asset

- **<u>Definition of Specified Mutual Fund:</u>**

  <u>Before 1st April 2025:</u>

  *"**Specified Mutual Fund**" means a Mutual Fund by whatever name called, where not more than thirty-five per cent of its total proceeds is invested in the equity shares of domestic companies.*
  <u>On and after 1st April 2025:</u>

  *"**Specified Mutual Fund**" means,*
  (a) a Mutual Fund by whatever name called, which invests more than sixty-five per cent. of its total proceeds in debt and money market instruments; or
  (b) a fund which invests sixty-five per cent. or more of its total proceeds in units of a fund referred to in sub-clause (a).

- **<u>Definition of debt and money market instruments:</u>**

  "debt and money market instruments" shall include any securities, by whatever name called, classified or regulated as debt and money market instruments by the Securities and Exchange Board of India.

- **<u>Definition of Market Linked Debenture:</u>**

  "Market Linked Debenture" means a security by whatever name called, which has an underlying principal component in the form of a debt security and where the returns are linked to the market returns on other underlying securities or indices, and includes any security classified or regulated as a market linked debenture by SEBI.

- **<u>For listed equity shares in a domestic company or units of equity oriented fund or business trust</u>**

  The Finance Act 2018 changed the method of taxation of long-term capital gains from transfer of listed equity shares and units of equity oriented fund or business trust.

  As per section 112A of the IT Act, long term capital gains exceeding INR 1 lakh arising on transfer of listed equity shares in a company or units of equity oriented fund or units of a business trust is taxable at 10% , provided such transfer is chargeable to STT. This exemption limit has been increased from INR 1 lakh to INR 1.25 lakh and tax rate has been increased from 10% to 12.5% with effect from 23 July 2024. Further, to avail such concessional rate of tax, STT should also have been paid on acquisition of listed equity shares, unless the listed equity shares have been acquired through any of the notified modes not requiring to fulfil the pre-condition of chargeability to STT.

  Long term capital gains arising on transaction undertaken on a recognized stock exchange located in any International Financial Services Centre and consideration is paid or payable in foreign currency, where STT is not chargeable, is also taxed at a rate of 10%. This benefit is available to all assessees. This tax rate is increased from 10% to 12.5%.

  The long term capital gains arising from the transfer of such Securities shall be calculated without indexation. In computing long term capital gains, the cost of acquisition (COA) is an item of deduction from the sale consideration of the shares. To provide relief on gains already accrued upto 31 January 2018, a mechanism has been provided to "step up" the COA of Securities. Under this mechanism, COA is substituted with FMV, where sale consideration is higher than the FMV. Where sale value is higher than the COA but not higher than the FMV, the sale value is deemed as the COA.

  Specifically in case of long term capital gains arising on sale of shares or units acquired originally as unlisted shares/units upto 31 January 2018, COA is substituted with the "indexed COA" (instead of FMV) where sale consideration is higher than the indexed COA. Where sale value is higher than the COA but not higher than the indexed COA, the sale value is deemed as the COA. This benefit is available only in the case where the shares or units, not listed on a recognised stock exchange as on the 31 January 2018, or which became the property of the assessee in consideration of share which is not listed on such exchange as on the 31 January 2018 by way of transaction not regarded as transfer under section 47 (e.g. amalgamation, demerger), but listed on such exchange subsequent to the date of transfer, where such transfer is in respect of sale of unlisted equity shares under an offer for sale to the public included in an initial public offer.

  The CBDT has clarified that 10% withholding tax will be applicable only on dividend income distributed by mutual funds and not on gain arising out of redemption of units.

  No deduction under Chapter VI-A or rebated under Section 87A will be allowed from the above long term capital gains.

- **<u>For other capital assets (securities and units) in the hands of resident of India</u>**

Long-term capital gains in respect of capital asset (all securities and units other than listed shares and units of equity oriented mutual funds and business trust) is chargeable to tax at the rate of 20% plus applicable surcharge and education cess, as applicable. The capital gains are computed after taking into account cost of acquisition as adjusted by cost inflation index notified by the Central Government and expenditure incurred wholly and exclusively in connection with such transfer. This tax rate is reduced from 20% to 12.5%; but no indexation benefit will be available with effect from 23 July 2024.

As per Finance Act, 2017, the base year for indexation purpose has been shifted from 1981 to 2001 to calculate the cost of acquisition or to take Fair Market Value of the asset as on that date. Further, it provides that cost of acquisition of an asset acquired before 1 April 2001 shall be allowed to be taken as Fair Market Value as on 1 April 2001.

- **<u>For capital assets in the hands of Foreign Portfolio Investors (FPIs)</u>**

Long term capital gains, arising on sale of debt Securities, debt oriented units (other than units purchased in foreign currency and capital gains arising from transfer of such units by offshore funds referred to in section 115AB) are taxable at the rate of 10% under Section 115AD of the IT Act. This tax rate has been increased from 10% to 12.5% with effect from 23 July 2024.Such gains would be calculated without considering benefit of (i) indexation for the COA and (ii) determination for capital gain/loss in foreign currency and reconversion of such gain/loss into the Indian currency.

Long term capital gains, arising on sale of listed shares in the company or units of equity oriented funds or units of business trust and subject to conditions relating to payment of STT, are taxable at 10% as mentioned in para 12.10.2 above. This tax rate has been increased from 10% to 12.5% with effect from 23 July 2024.

- **<u>For other capital asset in the hands of non-resident Indians</u>**

Under section 115E of the IT Act, any income from investment or income from long-term capital gains of an asset other than specified asset as defined in Section 115C (specified assets include shares of Indian company, debentures and deposits in an Indian company which is not a private company and Securities issued by Central Government or such other Securities as notified by Central Government) is chargeable at the rate of 20%. Income by way long-term capital gains of the specified asset is, however, chargeable at the rate of 10% plus applicable surcharge and cess (without benefit of indexation and foreign currency fluctuation). This tax rate has been increased from 10% to 12.5% with effect from 23 July 2024.

D. **<u>Short term capital gains</u>**

Section 111A of the IT Act provides that short-term capital gains arising on sale of listed equity shares of a company or units of equity oriented fund or units of a business trust are chargeable to income tax at a concessional rate of 15% plus applicable surcharge and cess, provided such transactions are entered on a recognized stock exchange and are chargeable to Securities Transaction Tax (STT). This tax rate has been increased from 15% to 20% with effect from 23 July 2024. However, the above shall not be applicable to transaction undertaken on a recognized stock exchange located in any International Financial Services Centre and where the consideration for such transaction is paid or payable in foreign currency. Further, Section 48 provides that no deduction shall be allowed in respect of STT paid for the purpose of computing Capital Gains.

Short term capital gains in respect of other capital assets (other than listed equity shares of a company or units of equity oriented fund or units of a business trust) are chargeable to tax as per the relevant slab rates or fixed rate, as the case may be.

The Specified Mutual Funds or Market Linked Debentures acquired on or after 1 April 2023 will be treated as short term capital asset irrespective of period of holding as per Section 50AA of the IT Act. The unlisted bonds and unlisted debentures have been brought within the ambit of Section 50AA of the IT Act with effect from 23 July 2024.

E. **<u>Profits and gains of business or profession</u>**

If the Securities under the portfolio management services are regarded as business/trading asset, then any gain/loss arising from sale of such Securities would be taxed under the head "Profits and Gains of Business or Profession" under section 28 of the IT Act. The gain/ loss is to be computed under the head "Profits and Gains of Business or Profession" after allowing normal business expenses (inclusive of the expenses incurred on transfer) according to the provisions of the IT Act.

Interest income arising on Securities could be characterized as 'Income from other sources' or 'business income' depending on facts of the case. Any expenses incurred to earn such interest income should be available as deduction, subject to the provisions of the IT Act.

F. **<u>Losses under the head capital gains/business income</u>**

In terms of section 70 read with section 74 of the IT Act, short term capital loss arising during a year can be set-off against short term as well as long term capital gains. Balance loss, if any, shall be carried forward and set-off against any capital gains arising during the subsequent 8 assessment years. A long-term capital loss arising during a year is allowed to be set-off only against long term capital gains. Balance loss, if any, shall be carried forward and set-off against long term capital gains arising during the subsequent 8 assessment years.

Business loss is allowed to be carried forward for 8 assessment years and the same can be set off against any business income.

G. General Anti Avoidance Rules (GAAR)

GAAR may be invoked by the Indian income-tax authorities in case arrangements are found to be impermissible avoidance arrangements. A transaction can be declared as an impermissible avoidance arrangement, if the main purpose of the arrangement is to obtain a tax benefit and which satisfies one of the 4 (four) below mentioned tainted elements:

- The arrangement creates rights or obligations which are ordinarily not created between parties dealing at arm's length;
- It results in directly / indirectly misuse or abuse of the IT Act;
- It lacks commercial substance or is deemed to lack commercial substance in whole or in part; or
- It is entered into, or carried out, by means, or in a manner, which is not normally employed for bona fide purposes.

In such cases, the tax authorities are empowered to reallocate the income from such arrangement, or recharacterize or disregard the arrangement. Some of the illustrative powers are:

- Disregarding or combining or recharacterising any step in, or a part or whole of the arrangement;
- Ignoring the arrangement for the purpose of taxation law;
- Relocating place of residence of a party, or location of a transaction or situation of an asset to a place other than provided in the arrangement;
- Looking through the arrangement by disregarding any corporate structure; or
- Recharacterising equity into debt, capital into revenue, etc.

The GAAR provisions would override the provisions of a treaty in cases where GAAR is invoked. The necessary procedures for application of GAAR and conditions under which it should not apply, have been enumerated in Rules 10U to 10UC of the Income-tax Rules, 1962. The Income-tax Rules, 1962 provide that GAAR should not be invoked unless the tax benefit in the relevant year does not exceed INR 3 crores.

On 27 January 2017, the CBDT has issued clarifications on implementation of GAAR provisions in response to various queries received from the stakeholders and industry associations. Some of the important clarifications issued are as under:

- Where tax avoidance is sufficiently addressed by the Limitation of Benefit Clause (LOB) in a tax treaty, GAAR should not be invoked.
- GAAR should not be invoked merely on the ground that the entity is located in a tax efficient jurisdiction.
- GAAR is with respect to an arrangement or part of the arrangement and limit of INR 3 crores cannot be read in respect of a single taxpayer only.

H. FATCA Guidelines

According to the Inter-Governmental Agreement read with the Foreign Account Tax Compliance Act (FATCA) provisions and the Common Reporting Standards (CRS), foreign financial institutions in India are required to report tax information about US account holders and other account holders to the Indian Government. The Indian Government has enacted rules relating to FATCA and CRS reporting in India. A statement is required to be provided online in Form 61B for every calendar year by 31 May. The reporting financial institution is expected to maintain and report the following information with respect to each reportable account:

a) the name, address, taxpayer identification number and date and place of birth;
b) where an entity has one or more controlling persons that are reportable persons:
    i. the name and address of the entity, TIN assigned to the entity by the country of its residence; and
    ii. the name, address, date of birth, place of birth of each such controlling person and TIN assigned to such controlling person by the country of his residence.
c) account number (or functional equivalent in the absence of an account number);
d) account balance or value (including, in the case of a cash value insurance contract or annuity contract, the cash value or surrender value) at the end of the relevant calendar year; and
e) the total gross amount paid or credited to the account holder with respect to the account during the relevant calendar year.

Further, it also provides for specific guidelines for conducting due diligence of reportable accounts, viz. US reportable accounts and other reportable accounts (i.e. under CRS).

I. <u>Goods and Services Tax on services provided by the portfolio manager</u>

Goods and Services Tax (GST) will be applicable on services provided by the Portfolio Manager to its Clients. Accordingly, GST at the rate of 18% would be levied on fees if any, payable towards portfolio management fee.

Provisions of Income Tax Act 1961, undergoes change frequently and is also based on the status of the client, thus the client is advised to consult his/her tax consultant for appropriate advice on the tax treatment of income indicated herein.

9. ACCOUNTING POLICIES

Following accounting policies are followed for the portfolio investments of the Client:

A. Client Accounting

(1) The Portfolio Manager shall maintain a separate Portfolio record in the name of the Client in its book for accounting the assets of the Client and any receipt, income in connection therewith as provided under Regulations. Proper books of accounts, records, and documents shall be maintained to explain transactions and disclose the financial position of the Client's Portfolio at any time.

(2) The books of account of the Client shall be maintained on an historical cost basis.

(3) Transactions for purchase or sale of investments shall be recognised as of the trade date and not as of the settlement date, so that the effect of all investments traded during a Financial Year are recorded and reflected in the financial statements for that year.

(4) All expenses will be accounted on due or payment basis, whichever is earlier.

(5) The cost of investments acquired or purchased shall include brokerage, stamp charges and any charges customarily included in the broker's contract note. In respect of privately placed debt instruments any front-end discount offered shall be reduced from the cost of the investment. Sales are accounted based on proceeds net of brokerage, stamp duty, transaction charges and exit loads in case of units of mutual fund. Securities transaction tax, demat charges and Custodian fees on purchase/ sale transaction would be accounted as expense on receipt of bills. Transaction fees on unsettled trades are accounted for as and when debited by the Custodian.

(6) Tax deducted at source (TDS) shall be considered as withdrawal of portfolio and debited accordingly.

B. Recognition of portfolio investments and accrual of income

(7) In determining the holding cost of investments and the gains or loss on sale of investments, the "first in first out" (FIFO) method will be followed.

(8) Unrealized gains/losses are the differences, between the current market value/NAV and the historical cost of the Securities. For derivatives and futures and options, unrealized gains and losses will be calculated by marking to market the open positions.

(9) Dividend on equity shares and interest on debt instruments shall be accounted on accrual basis. Further, mutual fund dividend shall be accounted on receipt basis.

(10) Bonus shares/units to which the security/scrip in the portfolio becomes entitled will be recognized only when the original share/scrip on which bonus entitlement accrues are traded on the stock exchange on an ex-bonus basis.

(11) Similarly, right entitlements will be recognized only when the original shares/security on which the right entitlement accrues is traded on the stock exchange on the ex-right basis.

(12) In respect of all interest-bearing Securities, income shall be accrued on a day-to-day basis as it is earned.

(13) Where investment transactions take place outside the stock exchange, for example, acquisitions through private placement or purchases or sales through private treaty, the transactions shall be recorded, in the event of a purchase, as of the date on which the scheme obtains an enforceable obligation to pay the price or, in the event of a sale, when the scheme obtains an enforceable right to collect the proceeds of sale or an enforceable obligation to deliver the instruments sold.

C. Valuation of portfolio investments

(14) Investments in listed equity shall be valued at the last quoted closing price on the stock exchange. When the Securities are traded on more than one recognised stock exchange, the Securities shall be valued at the last quoted closing price on the stock exchange where the security is principally traded. It would be left to the portfolio manager to select the appropriate stock exchange, but the reasons for the selection should be recorded in writing. There should, however, be no objection for all scrips being valued at the prices quoted on the stock exchange where a majority in value of the investments are principally traded. When on a particular valuation day, a security has not been traded on the selected stock exchange, the value at which it is traded on another stock exchange may be used. When a security is not traded on any stock exchange on a particular valuation day, the value at which it was traded on the selected stock exchange or any other stock exchange, as the case may be, on the earliest previous day may be used provided such date is not more than thirty days prior to the valuation date.

(15) Investments in units of a mutual fund are valued at NAV of the relevant scheme. Provided investments in mutual funds shall be through direct plans only.

(16) Debt Securities and money market Securities shall be valued as per the prices given by third party valuation agencies or in accordance with guidelines prescribed by Association of Portfolio Managers in India (APMI) from time to time.

(17) Unlisted equities are valued at prices provided by independent valuer appointed by the Portfolio Manager basis the International Private Equity and Venture Capital Valuation (IPEV) Guidelines on a semi-annual basis.

(18) In case of any other Securities, the same are valued as per the standard valuation norms applicable to the mutual funds.

The Investor may contact the customer services official of the Portfolio Manager for the purpose of clarifying or elaborating on any of the above policy issues.

The Portfolio Manager may change the valuation policy for any particular type of security consequent to any regulatory changes or change in the market practice followed for valuation of similar Securities. However, such changes would be in conformity with the Regulations.

The Accounting Policies and Standards as outlined above are subject to changes as announced by the regulatory authority or independently implemented by the Portfolio Manager from time to time. However, such changes would be in conformity with the Regulations.

10. INVESTORS SERVICES

i. The Investor Relations Officer designated to handle investor queries and complaints is **Mr. Shubham Solanki**. He can be contacted at:
   - **Address:** Awfis, 1st Floor, B Wing, Parinee Crescenzo, G-Block, Bandra Kurla Complex, Opp. MCA Ground, Bandra (East), Mumbai, Maharashtra, India.
   - **Business Hours**: Monday to Friday, 09:00 AM to 05:00 PM
   - **Telephone**: +91 90045 60540

ii. Grievance redressal and dispute settlement mechanism.

➢ **Step 1: Initial Contact with Customer Care:**

Email:	pms@omnisciencecapital.com
Telephone:	+91 9004560540
Response Time:	Within 10 days

➢ **Step 2: Escalation to the Grievance Officer:** If unresolved, escalate to:

Email:	grievance@omnisciencecapital.com
Telephone:	+91 9320816319
Response Time:	Within 10 days

➢ **Step 3: Filing a Complaint with SEBI via SCORES:**

Investors must **first contact Omniscience Capital** to resolve grievances. If unresolved, complaints can be escalated to **SEBI** via:

- **SCORES platform**: https://scores.sebi.gov.in/scores-home/
- **SEBI Toll-Free Helpline**: 1800 266 7575 or 1800 22 7575
- **Written communication to SEBI**

Conditions:

- Must first contact Omniscience Capital
- Complaint must be filed within **1 year** of the issue.

SCORES Access:

- SCORES SEBI on the Google Play (https://play.google.com/store/search?q=scores+sebi&c=apps)
- SEBISCORES on the Apple Store (https://apps.apple.com/in/app/sebiscores/id6478849917)

Review Option (Post-SCORES Closure):

If an investor remains **unsatisfied** with the outcome of their complaint on the **SCORES** platform:

- They may request a **one-time review** within **15 days** of the complaint's closure.
- If the issue remains unresolved after the review, it will be **escalated to a supervising official at SEBI** for further examination.

➢ **Step 4: Online Dispute Resolution (ODR):**

If an investor remains still dissatisfied after filing a complaint with SCORES, they may proceed to the Smart ODR (https://smartodr.in/login) Portal for alternative dispute resolution.

➢ **Additional Grievance Options**

If a grievance remains **unresolved** after exhausting all prior steps, including review and escalation:

- **Omniscience Capital** and the investor may mutually agree to resolve the dispute through **conciliation and arbitration**.
- This process will be conducted under the provisions of the **Arbitration and Conciliation Act, 1996**.
- The terms and procedures will follow those outlined in the respective **Client Agreements** between the Investor and Omniscience Capital.

CONTACT INFORMATION FOR GRIEVANCE REDRESSAL

For all inquiries or to file a grievance, investors may contact the following representatives of **Omniscience Capital** either in writing or in person at their registered office located at **Awfis, 1st Floor, B-Wing, Parinee Crescenzo, G-Block, Bandra Kurla Complex, Opp. MCA Ground, Bandra (East), Mumbai – 400051, Maharashta, India,** during business hours, Monday to Friday, from **9:30 AM to 6:00 PM**.

Escalation Matrix			
Designation	**Contact Person Name**	**Contact No.**	**Email-ID**
Customer Care	Shubham Solanki	+91 9004560540	pms@omnisciencecapital.com
Head of Customer Care	Shubham Solanki	+91 9004560540	pms@omnisciencecapital.com
Compliance Officer	Chanchal Manglunia	+91 9320816319	grievance@omnisciencecapital.com
CEO	Vikas V Gupta	+91 9987681967	vikas.gupta@omnisciencecapital.com
Principal Officer	Ashwini Kumar Shami	+91 9892140540	ashwini.shami@omnisciencecapital.com

11. DETAILS OF THE DIVERSIFICATION POLICY OF THE PORTFOLIO MANAGER

The Portfolio Manager follows a comprehensive diversification policy designed to optimize risk-adjusted returns while minimizing portfolio risks. This policy includes a strategic asset allocation strategy that distributes investments across asset classes based on investment approach.

12. CLIENT REPRESENTATION

i. Client Representation:

Category of Client	No. of Clients	Funds Managed (Rs. Cr.)	Discretionary/ Non-Discretionary (if available)	
			Discretionary	Non- Discretionary
Associates/group companies	0	0	0	0
Others	0	0	0	0
Total	0	0	0	0

Since business has not been started on the date of this Disclosure document, the same is not applicable

ii. Complete disclosure in respect of transactions with related parties as per the standards specified by the Institute of Chartered Accountants of India: Not applicable

13. FINANCIAL PERFORMANCE

Particulars (In INR Lacs)	FY 2022-23	FY 2023-24	FY 2024-25
Company Net Worth	144.0	340.1	807.8
Gross Revenue	216.3	849.3	2204.1
Profit	20.4	196.0	467.9

14. PERFORMANCE OF PORTFOLIO MANAGER

The Company has obtained its Registration dated 18th August, 2025, thus there is no performance of the Portfolio Manager.

15. AUDIT OBSERVATIONS (PRECEEDING 3 YEARS)

No adverse material adverse observations from Auditors

16. DETAILS OF INVESTMENTS IN THE SECURITIES OF RELATED PARTIES OF THE PORTFOLIO MANAGER

Not Applicable

For and on behalf of Omniscience Capital Advisors Private Limited

VIKAS V GUPTA

Digitally signed by VIKAS V GUPTA
DN: c=IN, o=Personal, title=0105, 2.5.4.20=1278e23c638e83f480426478bba0e94d1076d8e0c7554936ec11eda0d9c63aed, postalCode=400063, st=Maharashtra, serialNumber=039e977e98312b4c9df1a5009ec1ab38327977afa39f88416fda5f55e6ed68b2, cn=VIKAS V GUPTA
Date: 2025.10.01 16:22:22 +05'30'
Adobe Acrobat Reader version: 2025.001.20756

Mr. Vikas V. Gupta
Director

Place: Mumbai
Date: 01st October, 2025

Ashwini Kumar Shami

Digitally signed by Ashwini Kumar Shami
DN: c=IN, o=Personal, postalCode=400071, l=Mumbai Suburban, st=Maharashtra, street=10TH FLOOR,C-1003, SHELL COLONY,CHEMBUR, Mumbai, Kurla Maharashtra India- 400071- NEAR TILAK NAGAR STATION, title=4140, 2.5.4.20=deb28ca8e88451feeb2f1a45f7e23e93ab967d8b5f525f24984ddd3e64300499, serialNumber=7158de7cefb5d46da6de26916d8b29c04405bd5d5ea4e04c80a884770b863790, email=ashwini.shami@omnisciencecapital.com, cn=Ashwini Kumar Shami
Date: 2025.10.01 16:19:54 +05'30'
Adobe Acrobat Reader version: 2025.001.20756

Mr. Ashwini Kumar Shami
Director

Place: Mumbai
Date: 01st October, 2025

INVESTMENT APPROACHES ANNEXURE

1. **Omni SuperNormal India**

- Strategy: Equity
- Investment Objective: To generate long-term capital appreciation by investing in listed securities across market capitalizations.
- Basis for Selection of Securities: Securities are selected based on Scientific Investing framework focusing on strong financials, growth potential, competitive positioning and discount to intrinsic value.
- Type of Securities: Primarily equity and equity-related instruments across large, mid, and small-cap companies, with flexibility to invest in other permissible securities under applicable PMS regulations.
- Portfolio Allocation: Diversified across sectors and market capitalizations and typically has equal weightage to each security.
- Strategy Benchmark: S&P BSE 500
- Indicative Tenure or Investment Horizon: Medium to long-term (5–7 years and more).
- Risks Associated with the Investment Approach: Please refer to Clause 6 of the disclosure document for detailed risk factors.

2. **Omni Emperors**

- Strategy: Equity
- Investment Objective: To generate long-term capital appreciation by investing in listed securities, pre-dominantly in large cap equities.
- Basis for Selection of Securities: Securities are selected based on Scientific Investing framework focusing on strong financials, growth potential, competitive positioning and discount to intrinsic value.
- Type of Securities: Primarily equity and equity-related instruments across largecap companies, with flexibility to invest in other permissible securities under applicable PMS regulations.
- Portfolio Allocation: Diversified across sectors and predominantly large market capitalization and typically has equal weightage to security
- Strategy Benchmark: S&P BSE 500
- Indicative Tenure or Investment Horizon: Medium to long-term (5–7 years and more).
- Risks Associated with the Investment Approach: Please refer to Clause 6 of the disclosure document for detailed risk factors.

3. **Omni Barons**

- Strategy: Equity
- Investment Objective: To generate long-term capital appreciation by investing in listed securities, pre-dominantly in mid cap equities.
- Basis for Selection of Securities: Securities are selected based on Scientific Investing framework focusing on strong financials, growth potential, competitive positioning and discount to intrinsic value.
- Type of Securities: Primarily equity and equity-related instruments across midcap companies, with flexibility to invest in other permissible securities under applicable PMS regulations.
- Portfolio Allocation: Diversified across sectors and predominantly mid-market capitalization and typically has equal weightage to security.
- Strategy Benchmark: S&P BSE 500
- Indicative Tenure or Investment Horizon: Medium to long-term (5–7 years and more).
- Risks Associated with the Investment Approach: Please refer to Clause 6 of the disclosure document for detailed risk factors.

4. **Omni Captains**

- Strategy: Equity
- Investment Objective: To generate long-term capital appreciation by investing in listed securities, pre-dominantly in large cap & mid cap equities.
- Basis for Selection of Securities: Securities are selected based on Scientific Investing framework focusing on strong financials, growth potential, competitive positioning and discount to intrinsic value
- Type of Securities: Primarily equity and equity-related instruments across largecap and midcap companies, with flexibility to invest in other permissible securities under applicable PMS regulations.
- Portfolio Allocation: Diversified across sectors and predominantly large & mid-market capitalization and typically has equal weightage to each security.
- Strategy Benchmark: S&P BSE 500
- Indicative Tenure or Investment Horizon: Medium to long-term (5–7 years and more).
- Risks Associated with the Investment Approach: Please refer to Clause 6 of the disclosure document for detailed risk factors.

5. **Omni Victors**

- Strategy: Equity
- Investment Objective: To generate long-term capital appreciation by investing in listed securities, pre-dominantly in mid cap & small cap equities.
- Basis for Selection of Securities: Securities are selected based on Scientific Investing framework focusing on strong financials, growth potential, competitive positioning and discount to intrinsic value.
- Type of Securities: Primarily equity and equity-related instruments across midcap and smallcap companies, with flexibility to invest in other permissible securities under applicable PMS regulations.
- Portfolio Allocation: Diversified across sectors and predominantly mid & small market capitalization and typically has equal weightage to each security.
- Strategy Benchmark: S&P BSE 500
- Indicative Tenure or Investment Horizon: Medium to long-term (5–7 years and more).
- Risks Associated with the Investment Approach: Please refer to Clause 6 of the disclosure document for detailed risk factors.

6. **Omni Centurions**

- Strategy: Equity
- Investment Objective: To generate long-term capital appreciation by investing in listed securities, pre-dominantly in small cap equities.
- Basis for Selection of Securities: Securities are selected based on Scientific Investing framework focusing on strong financials, growth potential, competitive positioning and discount to intrinsic value.
- Type of Securities: Primarily equity and equity-related instruments across smallcap companies, with flexibility to invest in other permissible securities under applicable PMS regulations.
- Portfolio Allocation: Diversified across sectors and predominantly small market capitalization and typically has equal weightage to security.
- Strategy Benchmark: S&P BSE 500
- Indicative Tenure or Investment Horizon: Medium to long-term (5–7 years and more).
- Risks Associated with the Investment Approach: Please refer to Clause 6 of the disclosure document for detailed risk factors.

7. **Omni Amrit Kaal**

- Strategy: Equity
- Investment Objective: To generate long-term capital appreciation by investing in listed securities across market capitalizations.
- Basis for Selection of Securities: Companies benefiting from long-term economic expansion and policy reforms. Securities are selected based on Scientific Investing framework focusing on strong financials, growth potential, competitive positioning and discount to intrinsic value.
- Type of Securities: Primarily equity and equity-related instruments across large, mid, and small-cap companies, with flexibility to invest in other permissible securities under applicable PMS regulations.
- Portfolio Allocation: Diversified across sectors and market capitalizations and typically has equal weightage to each security.
- Strategy Benchmark: S&P BSE 500
- Indicative Tenure or Investment Horizon: Long-term (7 years and more).
- Risks Associated with the Investment Approach: Please refer to Clause 6 of the disclosure document for detailed risk factors.

8. **Omni India Inc**

- Strategy: Equity
- Investment Objective: To generate long-term capital appreciation by investing in listed high-liquidity stocks within the BSE 500 universe for institutional investments.
- Basis for Selection of Securities: Securities are selected based on Scientific Investing framework focusing on strong financials, growth potential, competitive positioning and discount to intrinsic value with a high degree of focus on companies with higher liquidity.
- Type of Securities: Primarily equity and equity-related instruments across large, mid, and small-cap companies, with flexibility to invest in other permissible securities under applicable PMS regulations.
- Portfolio Allocation: Diversified across sectors and market capitalizations and typically has equal weightage to each security.
- Strategy Benchmark: S&P BSE 500
- Indicative Tenure or Investment Horizon: Medium to long-term (5–7 years and more).
- Risks Associated with the Investment Approach: Please refer to Clause 6 of the disclosure document for detailed risk factors.

9. **Omni Super Pay**

- Strategy: Multi-Asset
- Investment Objective: To generate long-term capital appreciation and income by investing in listed securities (multi-assets) across market capitalization.
- Basis for Selection of Securities: Securities are selected based on Scientific Investing framework focusing on strong financials, growth potential, competitive positioning, discount to intrinsic and ability to generate regular income in form of capital gains, interest income, dividend income etc.
- Type of Securities: Primarily equity and equity related instruments, debt, and other yield-generating instruments with flexibility to invest in other permissible securities under applicable PMS regulations.
- Portfolio Allocation: Blend of multiple assets with equities having the significantly large allocation followed by fixed income securities, commodities, etc. and typically in each asset class securities have equal weightage.
- Strategy Benchmark: Nifty Multi Asset – Equity: Arbitrage: Debt : REITs/InvITs (50:20:20:10)
- Indicative Tenure or Investment Horizon: Medium to long-term (5–7 years and more).
- Risks Associated with the Investment Approach: Please refer to Clause 6 of the disclosure document for detailed risk factors.

10. **Omni Super Invest**

- Strategy: Multi-Asset
- Investment Objective: To generate long-term capital appreciation from a portfolio of listed securities investing in Equity, Debt, ETFs, Gold, Silver, REITs/InVITs and Liquid Instruments.
- Basis for Selection of Securities: Securities are selected based on Scientific Investing framework focusing on strong financials, growth potential, competitive positioning and discount to intrinsic. Selection is based on optimizing returns while managing risk through asset diversification.
- Type of Securities: Blend of multiple assets with equities having the significantly large allocation followed by fixed income securities, commodities, etc. and typically in each asset class securities have equal weightage.
- Portfolio Allocation: Broad exposure across asset classes with predominant allocation to equities. In each asset class, securities, typically, have equal weightage.
- Strategy Benchmark: Nifty Multi Asset – Equity: Arbitrage: Debt : REITs/InvITs (50:20:20:10)
- Indicative Tenure or Investment Horizon: Medium to long-term (5–7 years and more).
- Risks Associated with the Investment Approach: Please refer to Clause 6 of the disclosure document for detailed risk factors.

11. **Omni Navigator**

- Strategy: Multi-Asset
- Investment Objective: To provide steady returns and reduce volatility through a relatively stable multi-asset allocation approach.
- Basis for Selection of Securities: Diversified portfolio balancing equity, debt, and alternative investments.
- Type of Securities: Primarily equity and equity related instruments, debt and hybrid instruments with flexibility to invest in other permissible securities under applicable PMS regulations.
- Portfolio Allocation: Broad exposure across equities, debt and hybrid securities with predominant allocation to equities. In each asset class, securities, typically, have equal weightage.
- Strategy Benchmark: Nifty Multi Asset – Equity: Arbitrage: Debt : REITs/InvITs (50:20:20:10)
- Indicative Tenure or Investment Horizon: Medium to long-term (5–7 years and more).
- Risks Associated with the Investment Approach: Please refer to the Clause 6 of the disclosure document for detailed risk factors.

12. **Omni Dynamic Allocator**

- Strategy: Hybrid
- Investment Objective: To generate long-term capital appreciation from a flexible asset allocation strategy to optimize risk-adjusted returns.
- Basis for Selection of Securities: Dynamic rebalancing across asset classes based on market conditions.
- Type of Securities: Primarily equity and equity related instruments, debt, and hybrid instruments with flexibility to invest in other permissible securities under applicable PMS regulations.
- Portfolio Allocation: Actively managed hybrid allocation with strategic shifts and typically has equal weightage to each security under each asset class.
- Strategy Benchmark: Nifty 50 Hybrid Composite Debt 50:50 Index
- Indicative Tenure or Investment Horizon: Medium to long-term (5–7 years and more).
- Risks Associated with the Investment Approach: Please refer to the Clause 6 of the disclosure document for detailed risk factors.

13. Omni Super Debt

- Strategy: Debt
- Investment Objective: To provide steady income and capital preservation through debt securities.
- Basis for Selection of Securities: Focus on high-credit quality debt instruments offering stable returns.
- Type of Securities: Primarily bonds, debentures, and fixed-income instruments with flexibility to invest in other permissible securities under applicable PMS regulations.
- Portfolio Allocation: Majority allocation to high-rated debt securities and typically has equal weightage to each security.
- Strategy Benchmark: Nifty Medium to Long Duration Debt Index
- Indicative Tenure or Investment Horizon: Medium to long-term (5–7 years and more).
- Risks Associated with the Investment Approach: Please refer to the Clause 6 of the disclosure document for detailed risk factors.

14. Omni Super Cash

- Strategy: Debt
- Investment Objective: To ensure liquidity while earning modest returns with minimal risk.
- Basis for Selection of Securities: Investments in high-quality liquid instruments with short duration.
- Type of Securities: Primarily treasury bills, money market instruments and ultra-short-term bonds with flexibility to invest in other permissible securities under applicable PMS regulations.
- Portfolio Allocation: Primarily liquid and short-duration debt instruments and typically has equal weightage to each security.
- Strategy Benchmark: Nifty Medium to Long Duration Debt Index
- Indicative Tenure or Investment Horizon: Very short-term (1–3 years).
- Risks Associated with the Investment Approach: Please refer to the Clause 6 of the disclosure document for detailed risk factors.

15. Omni Belief Compliant

- Strategy: Equity
- Investment Objective: To generate long-term capital appreciation by investing across market capitalizations from industries which would be considered conscientious and refraining from investments considered immoral.
- Basis for Selection of Securities: Securities are selected based on Scientific Investing framework focusing on strong financials, growth potential, competitive positioning and discount to intrinsic value.
- Type of Securities: Primarily equity and equity-related instruments across large, mid, and small-cap companies, with flexibility to invest in other permissible securities under applicable PMS regulations.
- Portfolio Allocation: Diversified across sectors and market capitalizations and typically has equal weightage to each security.
- Strategy Benchmark: S&P BSE 500
- Indicative Tenure or Investment Horizon: Medium to long-term (5–7 years and more).
- Risks Associated with the Investment Approach: Please refer to the Clause 6 of the disclosure document for detailed risk factors.

16. Omni DigiTech

- Strategy: Equity
- Investment Objective: To generate long-term capital appreciation by investing in growth opportunities in the rapidly evolving technology and IT services sector.
- Basis for Selection of Securities: Securities are selected based on Scientific Investing framework focusing on strong financials, growth potential, competitive positioning and discount to intrinsic value from companies leading digital innovation, software services, and emerging technology trends.
- Type of Securities: Primarily equity and equity-related instruments across large, mid, and small-cap companies from IT and allied sectors.
- Portfolio Allocation: Focused investment in high-growth IT companies with typically higher weightage to security with highest discount to intrinsic value.
- Strategy Benchmark: S&P BSE 500
- Indicative Tenure or Investment Horizon: Long-term (7+ years).
- Risks Associated with the Investment Approach: Please refer to the Clause 6 of the disclosure document for detailed risk factors.

17. Omni Strategic Defence

- Strategy: Equity
- Investment Objective: To generate long-term capital appreciation by investing in growth focused investment opportunities in the geo-strategic and defense to capitalize on the sector growth.
- Basis for Selection of Securities: Securities are selected based on Scientific Investing framework focusing on strong financials, growth potential, competitive positioning and discount to intrinsic value from geo-strategic and defense-related companies. Portfolio may include companies from Defence sector such as arms, ammunitions and weapons manufactures as well as companies securing trade routes, cyber security, space security, energy security, strategic commodities security, rare earth metals security, food security among others.
- Type of Securities: Primarily equity and equity-related instruments across large, mid, and small-cap companies from Geo-Strategic, Defense and allied sectors.
- Portfolio Allocation: Focused investment in high-growth Defence companies with typically higher weightage to security with highest discount to intrinsic value.
- Strategy Benchmark: S&P BSE 500
- Indicative Tenure or Investment Horizon: Long-term (7+ years).
- Risks Associated with the Investment Approach: Please refer to the Clause 6 of the disclosure document for detailed risk factors.

18. Omni Rail & Mobility

- Strategy: Equity
- Investment Objective: To generate long-term capital appreciation by investing in the growth and modernization of the railway and mobility sectors.
- Basis for Selection of Securities: Securities are selected based on Scientific Investing framework focusing on strong financials, growth potential, competitive positioning and discount to intrinsic value from companies involved in railway infrastructure, transport innovation, and mobility solutions.
- Type of Securities: Primarily equity and equity-related instruments across large, mid, and small-cap companies from stocks related to railway and mobility industries.
- Portfolio Allocation: Focused investment in railway and transport-related firms with typically higher weightage to security with highest discount to intrinsic value.
- Strategy Benchmark: S&P BSE 500
- Indicative Tenure or Investment Horizon: Long-term (7+ years).
- Risks Associated with the Investment Approach: Please refer to the Clause 6 of the disclosure document for detailed risk factors.

19. Omni Capital Creators

- Strategy: Equity
- Investment Objective: To generate long-term capital appreciation by investing in companies that enable financing, capital formation and economic development.
- Basis for Selection of Securities: Securities are selected based on Scientific Investing framework focusing on strong financials, growth potential, competitive positioning and discount to intrinsic value from businesses driving financial inclusion, capital markets, and economic infrastructure.
- Type of Securities: Primarily equity and equity-related instruments across large, mid, and small-cap companies from stocks related to financial and infrastructure-related equities.
- Portfolio Allocation: Focused investment in capital-enabling sectors with typically higher weightage to security with highest discount to intrinsic value.
- Strategy Benchmark: S&P BSE 500
- Indicative Tenure or Investment Horizon: Long-term (7+ years).
- Risks Associated with the Investment Approach: Please refer to the Clause 6 of the disclosure document for detailed risk factors.

20. Omni Energy Transition

- Strategy: Equity
- Investment Objective: To generate long-term capital appreciation by investing in companies that are exposed to Energy Transition theme.
- Basis for Selection of Securities: Securities are selected based on Scientific Investing framework focusing on strong financials, growth potential, competitive positioning and discount to intrinsic value from power generation, distribution, renewable, cleantech, power financing and businesses helping in energy transition.
- Type of Securities: Primarily equity and equity-related instruments across large, mid, and small-cap companies from stocks related to power, energy and allied sectors.
- Portfolio Allocation: Focused investment in power sectors with typically higher weightage to security with highest discount to intrinsic value.
- Strategy Benchmark: S&P BSE 500.
- Indicative Tenure or Investment Horizon: Long-term (7+ years).
- Risks Associated with the Investment Approach: Please refer to the Clause 6 of the disclosure document for detailed risk factors.

21. Omni Industry Inc

- Strategy: Equity
- Investment Objective: To generate long-term capital appreciation by investing in companies that capitalize on the rapid growth in India's manufacturing sector.
- Basis for Selection of Securities: Securities are selected based on Scientific Investing framework focusing on strong financials, growth potential, competitive positioning and discount to intrinsic value from focus on companies involved in core manufacturing, industrial automation, and production capabilities.
- Type of Securities: Primarily equity and equity-related instruments across large, mid, and small-cap companies from stocks related to Manufacturing sector.
- Portfolio Allocation: Focused investment in manufacturing intensive firms and typically has higher weightage to security with highest discount to intrinsic value.
- Strategy Benchmark: S&P BSE 500
- Indicative Tenure or Investment Horizon: Long-term (7+ years).
- Risks Associated with the Investment Approach: Please refer to the Clause 6 of the disclosure document for detailed risk factors.

22. Omni Services Corp

- Strategy: Equity
- Investment Objective: To generate long-term capital appreciation by investing in high-growth service-oriented businesses across sectors such as IT, finance, and consumer services.
- Basis for Selection of Securities: Securities are selected based on Scientific Investing framework focusing on strong financials, growth potential, competitive positioning and discount to intrinsic value from service-driven companies with scalability and high customer demand.
- Type of Securities: Primarily equity and equity-related instruments across large, mid, and small-cap companies from stocks related to Service industry.
- Portfolio Allocation: Focused investment across high-growth service companies and typically has higher weightage to security with highest discount to intrinsic value.
- Strategy Benchmark: S&P BSE 500
- Indicative Tenure or Investment Horizon: Long-term (7+ years).
- Risks Associated with the Investment Approach: Please refer to the Clause 6 of the disclosure document for detailed risk factors.

FORM C

Securities and Exchange Board of India (Portfolio Managers) Regulations, 2020 [Regulation 22]

Name of Portfolio Manager:	Omniscience Capital Advisors Private Limited
Name of Contact Person:	Mr. Ashwini Kumar Shami
Designation of Contact Person:	Principal Officer
Registered Address:	Awfis, 1st Floor, B Wing, Parinee Crescenzo, G-Block, BKC, Opp. MCA Ground, Bandra (East), Mumbai, Bandra, Maharashtra, India.
Pin Code:	400 051
Mobile No:	+91 90045 60540
Email:	pms@omnisciencecapital.com

We confirm that:

i. the Disclosure Document forwarded to the Board is in accordance with the SEBI (Portfolio Managers) Regulations, 2020 and the guidelines and directives issued by the Board from time to time;

ii. the disclosures made in the document are true, fair and adequate to enable the investors to make a well informed decision regarding entrusting the management of the portfolio to us / investment through the Portfolio Manager.

iii. the Disclosure Document has been duly certified by an independent Chartered Accountant M/s B Y & Associates, Chartered Accountants, 807, Neelkanth Corporate Park, 8th Floor, Kirol Road, Vidyavihar West, Mumbai 400086, firm registration number 123423W on 01st October, 2025

Ashwini Kumar Shami

Digitally signed by Ashwini Kumar Shami
Date: 2025.10.01 16:20:55 +05'30'

Date: 01st October, 2025
Place: Mumbai

Signature of the Principal Officer
Mr. Ashwini Kumar Shami
Awfis, 1st Floor, B Wing, Parinee Crescenzo,
G-Block, BKC, Opp. MCA Ground, Bandra (East), Mumbai.