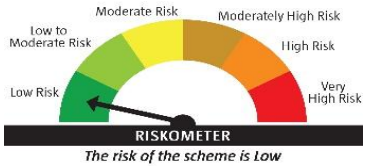
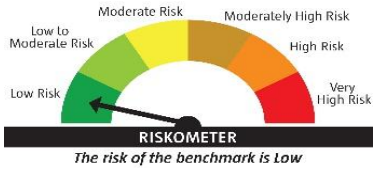
DRAFT SCHEME INFORMATION DOCUMENT

SECTION I

Canara Robeco Arbitrage Fund < S.O. 1>

(An open ended scheme investing in arbitrage opportunities. No investment in InvITs is permitted.) **< S.O. 1>**

Scheme Code: Will be updated at the time of launch

This product is suitable for investors who are seeking*:	**Scheme Riskometer < S.O. 3>**	**Benchmark Riskometer#**
• Income generation over short term • Investments predominantly in arbitrage opportunities in the cash and derivatives segment of the equity market and balance in permitted debt instruments prescribed under asset allocation pattern.		 **As per AMFI Tier I Benchmark i.e.:** Nifty 50 Arbitrage Index (TRI)

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

The above product labelling assigned during the New Fund Offer (NFO) is based on internal assessment of the scheme characteristics or model portfolio and the same may vary post NFO when the actual investments are made.

#The benchmark riskometer is based on the evaluation of the portfolio data as of July 31, 2026.

Offer for Units of Rs. 10 each for cash during the New Fund Offer and Continuous offer for Units at NAV based prices.

New Fund Offer Opens on: _____

New Fund Offer Closes on: _____

Scheme re-opens on: _____

Name of the Mutual Fund: **Canara Robeco Mutual Fund**
Name of Asset Management Company: **Canara Robeco Asset Management Company Limited**
CIN of Asset Management Company: L65990MH1993PLC071003
Name of the Trustee Company: **CRMF Trustee Private Limited**
CIN of Trustee Company: U66301MH2024PTC433040
Address: Canara Robeco Asset Management Company Limited
Construction House, 4th Floor, 5, Walchand Hirachand Marg,
Ballard Estate, Mumbai - 400 001.
Tel. No. (022) 66585000, 66585085-86,
Fax: 6658 5012/13
E-Mail: crmf@canararobeco.com
Website: www.canararobeco.com

The particulars of the Scheme have been prepared in accordance with Securities and Exchange Board of India (Mutual Funds) Regulations 2026 (herein after referred to as SEBI (MF) Regulations) as amended till date and circulars issued thereunder filed with SEBI, along with a Due Diligence Certificate from the AMC. The units being offered for public subscription have not been approved or recommended by SEBI nor has SEBI certified the accuracy or adequacy of the Scheme Information Document.

The Scheme Information Document sets forth concisely the information about the scheme that a prospective investor ought to know before investing. Before investing, investors should also ascertain about any further changes to this Scheme Information Document after the date of this Document from the Mutual Fund/ Investor Services Centres/Web site/Distributors or Brokers.

The investors are advised to refer to the Statement of Additional Information (SAI) for details of Canara Robeco Mutual Fund, Standard Risk Factors, Special Considerations, Tax and Legal issues and general information on www.canararobeco.com.

SAI is incorporated by reference (is legally a part of the Scheme Information Document). For a free copy of the current SAI, please contact your nearest Investor Service Centre or log on to our website.

The Scheme Information Document (Section I and II) should be read in conjunction with the SAI and not in isolation.

This Scheme Information Document is dated_____.

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PART I. HIGHLIGHTS/SUMMARY OF THE SCHEME

Sr. No.	Title	Description
I.	**Name of the Scheme**	Canara Robeco Arbitrage Fund
II.	**Category of the Scheme**	Arbitrage Fund
III.	**Scheme type**	An open ended scheme investing in arbitrage opportunities. No investment in InvITs is permitted.
IV.	**Scheme Code < S.O. 7>**	Will be updated at the time of launch.
V.	**Investment Objective < S.O. 5>**	The investment objective of the scheme is to generate income by predominantly investing in arbitrage opportunities in the cash and derivatives segment of the equity market, and investing the balance in permitted debt instruments prescribed under the asset allocation pattern. There is no assurance that the investment objective of the Scheme will be achieved.
VI.	**Liquidity/listing details**	The Scheme will offer Units for purchase and redemption at applicable NAV on all Business Days on an ongoing basis commencing not later than 5 Business Days from the date of allotment. Under normal circumstances, the AMC will transfer redemption or repurchase proceeds to the unitholders within 3 working Days from the date of redemption or repurchase. However, in case of exceptional circumstances prescribed by AMFI vide it's letter no. AMFI/35P/ MEM-COR/ 74 / 2022-23 dated January 16, 2023, in consultation with SEBI, redemption or repurchase proceeds shall be transferred / dispatched to Unitholders within the time frame prescribed for such exceptional circumstances. Please refer SAI for further details. The Units of the Scheme are not proposed to be listed on any stock exchange. However, the AMC/Trustee reserves the right to list the Units of the Scheme as and when the AMC/Trustee considers it necessary in the interest of Unit holders of the Scheme.
VII.	**Benchmark (Total Return Index) <S.O.25>**	**As per AMFI Tier I Benchmark:** Nifty 50 Arbitrage Index (TRI) The Scheme shall be benchmarked to the Total Returns Variant of the Index.

		<u>Justification for use of Benchmark:</u> The NIFTY 50 Arbitrage Index aims to measure the performance of arbitrage strategies. The index measures performance of portfolio involving investment in equity and equivalent short position equity futures, short-term debt market investments and cash. The composition of the benchmark is such that, it is most suited for comparing performance of the Scheme. Further, the above benchmark has been selected in accordance with paragraph 7.22 of SEBI Master Circular for Mutual Funds dated March 20, 2026, on 'Benchmarks for Mutual Fund Schemes'. The Trustee reserves the right to change the benchmark for evaluation of performance of the Scheme in conformity with the investment objective of Scheme and/or as prescribed by SEBI/AMFI from time to time, in accordance with applicable regulatory guidelines. ***Benchmark Disclaimer:*** *NSE Indices Limited is engaged in the business of developing, constructing, compiling, computing and maintaining various equity indices. The relationship of NSE Indices Limited to the Client is only in respect of the rights granted to use certain trademarks and trade names of the Index in connection with the utilisation of the Data relating to such Index. The Index is determined, composed and calculated by NSE Indices Limited without regard to the Subscriber and/or Client. NSE Indices Limited has no obligation to take the needs of the Subscriber and/or Clients into consideration in determining, composing or calculating the Index.* *NSE Indices Limited do not guarantee the accuracy and/or the completeness of the Index or any data included therein and they shall have no liability for any errors, omissions, or interruptions therein. NSE Indices Limited make no warranty, express or implied, as to results to be obtained by the Client or any other person or entity from the use of Index or any data included therein. NSE Indices Limited make no express or implied warranties, and expressly disclaims all warranties of merchantability or fitness for a particular purpose or use with respect to the index or any data included therein. Without limiting any of the foregoing, NSE Indices Limited expressly disclaim any and all liability for any damages or losses arising out of use of the Index or any data included therein by any third party, including any and all direct, special, punitive, indirect, or consequential damages (including lost profits), even if notified of the possibility of such damages.*
VIII.	**NAV Disclosure**	The AMC will calculate and disclose the first NAV of the Scheme within 5 (five) Business Days from the date of allotment.

		Thereafter, the AMC will calculate the NAV of the Scheme on every Business Day. The AMC shall prominently disclose the NAVs of the Scheme under a separate head on the website of the Fund (www.canararobeco.com) and on the website of AMFI (www.amfiindia.com) before 11.00 p.m. on every Business Day. For further details, refer **Section II**.
IX.	**Applicable timelines**	**Timeline for -** **Dispatch of redemption proceeds**: The AMC shall dispatch redemption or repurchase proceeds within 3 Working Days of receiving a valid redemption request. In case of exceptional situations listed in AMFI Circular letter No. AMFI/35P/MEM-COR/74/2022-23 dated January 16, 2023, redemption payment would be made within the permitted additional timelines. Please refer SAI for further details. **Dispatch of Income Distribution cum Capital Withdrawal (IDCW)**: IDCW, if declared, shall be paid to the unitholders within 7 working days from the record date.
X.	**Plans and Options** Plans/Options and sub options under the Scheme	The Scheme offers following two plans: - **Regular Plan** - **Direct Plan** Regular Plan is for investors who wish to route their investment through any distributor. Direct Plan is for investors who wish to invest directly without routing the investment through any distributor. Regular and Direct Plans offer the following options: (a) Growth Option (b) Income Distribution cum Capital Withdrawal (IDCW) Option - Reinvestment of IDCW Option - Payout of IDCW Option Both Regular Plan & Direct Plan shall have a common portfolio. **Default option**: In case the investor fails to specify the preference, it would be construed that the investor has opted for Growth Option. In case of valid applications received without indicating any choice of option under Income Distribution cum Capital Withdrawal Option, it will be considered as Reinvestment of Income Distribution cum Capital Withdrawal Option and processed accordingly. For detailed disclosure on default plans and options, kindly refer SAI.

XI.	**Load Structure** **< S.O. 47>**	Exit Load: 0.25% - if redeemed/switched out within 15 days from the date of allotment. Nil - if redeemed/switched out after 15 days from the date of allotment. The AMC reserves the right to change / modify the Load structure of the Scheme, subject to maximum limits as prescribed under the SEBI (Mutual Funds) Regulations and circulars issued thereunder from time to time. In line with the paragraph 11.7.1 of SEBI Master Circular for Mutual Funds dated March 20, 2026, there shall be no Entry Load for all Mutual Fund schemes.
XII.	**Minimum Application Amount/switch in**	**During NFO and on Continuous basis:** • **Lump sum Investment** Purchase: Rs. 5,000 and multiples of Re. 1 thereafter. • **Systematic Investment Plan (SIP)** For Monthly frequency – Rs 1,000 and in multiples of Re. 1 thereafter For Quarterly frequency – Rs 2,000 and in multiples of Re. 1 thereafter • **Systematic Transfer Plan (STP)** For Daily/Weekly/Monthly frequency – Rs 1,000 and in multiples of Re. 1 thereafter For Quarterly frequency – Rs 2,000 and in multiples of Re. 1 thereafter • **Systematic Withdrawal Plan (SWP)** For Monthly frequency – Rs 1,000 and in multiples of Re. 1 thereafter For Quarterly frequency – Rs 2,000 and in multiples of Re. 1 thereafter. For Annual Frequency - Rs 2,000 and in multiples of Re. 1 thereafter **Note:** Minimum application amount mentioned above shall not be applicable to the mandatory investments made in the Scheme pursuant to paragraph 7.14 of SEBI Master Circular for Mutual Funds dated March 20, 2026.
XIII.	**Minimum Additional Purchase Amount**	Rs. 1,000 and multiples of Re. 1 thereafter

XIV.	**Minimum Redemption/switch out amount**	Rs. 1,000/- and in multiples of Re. 1/- thereafter or the account balance, whichever is lower.
XV.	**New Fund Offer Period** This is the period during which a new scheme sells its units to the investors. **< S.O. 34>**	NFO opens on: _____ NFO closes on: _____ New Fund Offer period shall be kept open for a minimum period of 3 working days. The Trustees reserves the right to extend the closing date, subject to the condition that the New Fund Offer shall not be kept open for more than 15 days. Any modification to the New Fund Offer Period shall be announced by way of an Addendum uploaded on website of the AMC i.e. www.canararobeco.com
XVI.	**New Fund Offer Price** This is the price per unit that the investors have to pay to invest during the NFO.	During the New Fund Offer period, the units of the scheme will be sold at face value i.e. Rs 10/- per unit.
XVII.	**Segregated portfolio/side pocketing disclosure** **< S.O. 53>**	In case of a credit event at issuer level and to deal with liquidity risk, the AMC may create a segregated portfolio of debt and money market instruments under the Scheme in compliance with paragraph 5.5 of SEBI Master Circular for Mutual Funds dated March 20, 2026, as amended from time to time. Creation of Segregated portfolio is optional and is at the discretion of the AMC. For details, kindly refer SAI.
XVIII.	**Swing pricing disclosure**	Not Applicable as this Scheme is a Hybrid Scheme.
XIX.	**Stock lending/Short selling**	The Scheme may engage in securities lending within the framework relating to securities lending and borrowing specified by SEBI. The Scheme shall not indulge in short selling. For details, kindly refer SAI.
XX.	**How to Apply and other details < S.O. 35>**	Investors should apply through a common application form/online. Application Form and Key Information Memorandum may be obtained from the offices of AMC or Investor Services Centers of the Registrar or distributors or can be downloaded from website: www.canararobeco.com. The list of the Investor Service Centres (ISCs)/Official Points of Acceptance (OPAs) of the Mutual Fund are also provided on the website of the AMC and on the back cover of the Scheme Information Document and Key Information Memorandum. Investors are also advised to refer to Statement of Additional Information before submitting the application form. For further details refer section II.

XXI.	**Investor services**	Contact details for general service requests: Investors can lodge any service request at Toll-Free No. 1800-209-2726 or can send an email at crmf@canararobeco.com. Contact details for complaint resolution: Investors can lodge a complaint at Toll-Free No. 1800-209-2726 or can send an email at crmf@canararobeco.com. Alternatively, investor can contact at any of the below given details for lodging of the complaints: KFin Technologies Limited; 301, Centrium, 3rd Floor, 57, Lal Bahadur Shastri Road, Nav Pada, Kurla (West) Mumbai – 400 070, Maharashtra Tel No.: 022 4617 0911Email : crmf@kfintech.com Website : www.kfintech.com. Or, Mr. N.R. Sudarshan, Head - Mid Office and Investor Relations Officer – Mutual Fund, Canara Robeco Asset Management Company Ltd. 4th Floor, Construction House, 5, Walchand Hirachand Marg, Ballard Estate, Mumbai – 400 001; Tel No. (022) 6658 5000 Fax (022) 6658 5012/13; E-Mail: iro@canararobeco.com.
XXII.	**Specific attribute of the scheme (such as lock in, duration in case of target maturity scheme/close ended schemes) (as applicable)**	Not Applicable. The Scheme has no such specific attributes.
XXIII.	**Special product/facility available during the NFO and/or on ongoing basis**	Brief information about the Special Products / Facilities available under the Scheme are given below. Investors are requested to refer the SAI for complete details including terms and conditions of each special product/ facility: **Option of Investment in a Staggered manner (Available only during the New Fund Offer period)** This Facility provides an option of staggered investment to investor during the NFO (4 equal instalments from source Schemes to NFO) of which the first instalment would be during the NFO period comprising of 25% of total amount to be invested while the remaining 3 equal instalments on 10th of every month as specified date. *Source Fund includes the following funds (Canara Robeco Overnight Fund, Canara Robeco Liquid Fund, Canara Robeco Ultra Short Term Fund (formerly Canara Robeco Short Duration Fund), Canara Robeco Ultra Short to Short Term Fund (formerly Canara Robeco Savings Fund).

Auto Switch facility (Available only during the New Fund Offer period):

During the NFO period, the investors can avail the Auto Switch Facility to switch units from the debt schemes of Canara Robeco Mutual Fund at the specified date in the Scheme which will be processed on the last date of the NFO. The provisions of minimum investment amount, applicable NAV and cut-off timing shall also be applicable to the Auto Switch facility. However, CRAMC reserves the right to extend or limit the said facility on such terms and conditions as may be decided from time to time.

Along with the above, Systematic Investment Plan (SIP) facility will be available during the NFO, the details of which are stated below.

Brief information about the Special Products / Facilities available during ongoing basis under the Scheme are given below:

- **Systematic Investment Plan (SIP)**

  A Systematic Investment Plan (SIP) is a facility offered by Canara Robeco Mutual Fund to the investors to invest in a disciplined manner. Applicants can avail of SIP facility by filling up the relevant application form available on our website (www.canararobeco.com) or visit nearest sales office of AMC / Investor's Service Centre of Registrar viz. KFin Technologies Limited.

- **SIP Top -Up Facility**

  It is a facility wherein an investor who is enrolling for SIP has an option to increase the amount of the SIP instalment by a fixed amount or a fixed percentage at pre-defined intervals. Thus, an investor can progressively start increasing the amount invested, providing an option to increase the investment corpus in a hassle-free manner.

- **Micro SIP**

  In accordance with regulatory notification and guidelines issued, where investments in mutual fund schemes [including investments in Systematic Investment Plan (MICRO SIP)] by investor in a rolling 12 month period or in a financial year i.e. April to March does not exceed Rs 50,000/-, such investments shall be exempted from the requirement of PAN. However, requirements of Know Your Customer (KYC) shall be mandatory. Accordingly, investors seeking the above exemption for PAN still need to submit the KYC Acknowledgement, irrespective of the amount of investment.

		• **Pause facility under Systematic Investment Plan (SIP)** It is a facility wherein an investor has an option to stop their SIP temporarily (at a folio level) for a specified number of instalments. Instructions for 'Pause' can be given by filling up 'Canara Robeco Mutual Fund - SIP Pause Facility Form'. • **National Automated Clearing House Facility (NACH)** Investors can enroll for investments in Systematic Investment Plan (SIP) through National Automated Clearing House (NACH). This is a centralized system, launched by National Payment Corporation of India (NPCI) for consolidation of multiple Electronic Clearing Service system. NACH facility can be availed only if the Investor's Bank is a participating Bank in NACH Platform and subject to Investors Bank accepting NACH Registration mandate. • **Systematic Transfer Plan (STP)** STP is a facility wherein a unit holder of a Canara Robeco Mutual Fund scheme can opt to transfer a fixed amount or capital appreciation amount at regular intervals to another scheme of Canara Robeco Mutual Fund. • **Systematic Withdrawal Plan (SWP)** SWP allows an investor to withdraw a certain amount of money at regular intervals. This helps in creating a regular flow of income from the initial investments. • **Transactions through Stock Exchange Platforms for Mutual Funds** All trading Members of Bombay Stock Exchange (BSE) and National Stock Exchange (NSE), who are registered with AMFI as Mutual Fund Advisors offering the facility of purchase and redemption of units of Schemes of Canara Robeco Mutual Fund through stock Exchange platforms are the Official Acceptance Points. • **Transaction through MF Utilities India Private Limited** MF Utility ("MFU") is a shared services initiative of various Asset Management Companies under the aegis of Association of Mutual Funds in India ("AMFI"), which acts as a transaction aggregation portal for transacting in multiple Schemes of various Mutual Funds with a single form/transaction request and a single payment instrument/instruction.

- **Transactions executed through Channel Distributors**

  Investors may enter into an agreement with certain distributors (with whom AMC also has a tie up) referred to as "Channel Distributors" who provide the facility to investors to transact in units of mutual funds through various modes such as their website / other electronic means or through Power of Attorney in favour of the Channel Distributor, as the case may be. Under such arrangement, the Channel Distributors will aggregate the details of transactions (viz. subscriptions/ redemptions/ switches) of their various investors and forward the same electronically to the AMC / RTA for processing on daily basis as per the cut-off timings applicable to the relevant schemes.

- **Online / Electronic transactions**

  Investors can undertake Purchase / Redemption / Switch transactions and avail of such other online facilities as provided by Canara Robeco Mutual Fund from time to time through our official website www.canararobeco.com or through our Mobile App "Canara Robeco MF Investor App" which are the official point of acceptance for electronic transactions and through other secured internet sites of specified banks, financial institutions, etc. with whom AMC has entered or may enter into specific arrangements for providing online facility.

  Canara Robeco Mutual Fund has designated MF Central - a digital platform for Mutual Fund investors as its Official Point of Acceptance ("DISC" – Designated Investor Service Centre). MF Central may be accessed using https://mfcentral.com and through MF Central Mobile App.

  The uniform cut off time as prescribed under the SEBI (Mutual Funds) Regulations, 2026 and as mentioned in Scheme Information Document ("SID")/Key Information Memorandum ("KIM") of the respective schemes of the CRMF will be applicable for transactions undertaken through the aforesaid platforms.

- **One Time Bank Mandate (OTBM) Facility**

  One Time Bank Mandate (OTBM) facility enables the investors to register a one-time bank mandate(s). Through this facility, Investors can authorize Canara Robeco Mutual Fund to honour any nature of investment instructions i.e., be it lumpsum, additional investment or periodic

		investments via Systematic Investment Plans etc. To avail this facility, Investors may furnish the required details by duly filling the "One Time Bank Mandate Form". • **Transfer of Income Distribution cum Capital Withdrawal Plan** Through this facility investors can opt to automatically invest the IDCW (as reduced by the amount of applicable statutory levy) declared by the eligible Source Scheme into another Scheme of Canara Robeco Mutual Fund. The Facility is available only for units held / to be held in Non - demat Mode in the source and the target Scheme. • **Goal SIP** Goal SIP is a feature whereby an investor registering an SIP can choose to tag a 'Goal' against the SIP. Goals include retirement planning (as default option), child's education, wealth creation, child's marriage, home, car, vacation, tax saving or others (which the investor can define). This feature aims to help an investor monitor the progress of the goal tagged to the SIP. The Goal SIP Feature also offers the flexibility to the investor to name the goal, apart from selecting the goal purpose. This feature is available in both, offline (through 'Goal SIP Form' available on the AMC's website) as well as online mode (through the AMC's Investor and Distributor Portals and such other portals/platforms on which the feature would be made available from time to time). This feature is designed only to provide a better investment experience to the investors and to help the investors track the progress of their goals. Investors are requested to note that this feature to tag a Goal against an SIP is just a way to categorize investments based on goals, and it does not assure any return or provide any guarantee that the investor will achieve those goals. All the other requirements, terms and conditions applicable to an SIP shall be applicable to Goal SIP. • **Facility to submit financial transactions through email in respect of Non-Individual Investors** Under this facility, Non-Individual Investors can submit transactions to a designated email ID of the Fund which is corporate@canararobeco.com ("Designated Email ID"), subject to such terms and conditions as stated in the SAI. • **WhatsApp Chatbot Facility** WhatsApp Chatbot Facility shall be available for individual investors under existing folio(s) held with Canara Robeco Mutual Fund ("the Fund"). Through the Facility, eligible

		investors shall be allowed to transact in the Schemes of the Fund and avail other additional services. To avail the Facility, investors will have to save the number "+91 92892 22157" ("Designated Number") of the Fund on their mobile phones and send a "Hi" on WhatsApp to the Designated Number through their registered mobile number. For further details regarding the Facility, kindly refer the Statement of Additional Information (SAI). • **Transactions through the Open Network for Digital Commerce (ONDC) ("ONDC Network") through Cybrilla Platform:** The Schemes of Canara Robeco Mutual Fund ("the Fund") are available for transactions on the ONDC Network. To facilitate the transactions through this network, the Fund has appointed Cybrilla as the service provider to provide the backend platform for this ONDC Network. This platform provided by Cybrilla would act as an Official Point of Acceptance ("OPAT") for the Schemes of the Fund. For further details regarding the facility, kindly refer the Statement of Additional Information (SAI). • **Voluntary Lock-in/Debit freeze facility:** Voluntary Lock-in/Debit freeze facility shall be available to the investors of Schemes of Canara Robeco Mutual Fund ("the Fund") across demat and non-demat (i.e. Statement of Account) folios. In order to restrict the access for transactions by any entity other than the Investor himself/herself, the facility/option to lock the folio is made available to investors until revoked/unlocked by investors. For complete details about the facility, kindly refer the Statement of Additional Information (SAI). For further details of above special products / facilities including the terms and conditions, kindly refer to Statement of Additional Information (SAI).
XXIV.	**Weblink**	This is a new Scheme and therefore, the requirement of following disclosures are currently not applicable for the Scheme. The information/disclosure as and when applicable, shall be updated in the below mentioned links post launch of the Scheme. **Total Expense Ratio (TER) for last 6 months and Daily TER:** https://www.canararobeco.com/expense-ratio **Scheme Factsheet:** https://www.canararobeco.com/documents/forms-downloads/forms-information-documents/information-documents/factsheets/

DUE DILIGENCE BY THE ASSET MANAGEMENT COMPANY < S.O.55>

It is confirmed that:

(i) The draft Scheme Information Document submitted to SEBI is in accordance with the SEBI (Mutual Funds) Regulations, 2026 and the guidelines and directives issued by SEBI from time to time.

(ii) All legal requirements connected with the launching of the Scheme as also the guidelines, instructions, etc., issued by the Government and any other competent authority in this behalf, have been duly complied with.

(iii) The disclosures made in the Scheme Information Document are true, fair and adequate to enable the investors to make a well informed decision regarding investment in the Scheme.

(iv) The intermediaries named in the Scheme Information Document and Statement of Additional Information are registered with SEBI and their registration is valid, as on date.

(v) The contents of the Scheme Information Document including figures, data, yields, etc. have been checked and are factually correct.

(vi) The AMC has complied with the compliance checklist applicable for Scheme Information Documents and that there are no deviations from the regulations.

(vii) Notwithstanding anything contained in this Scheme Information Document, the provisions of the SEBI (Mutual Funds) Regulations, 2026 and the guidelines there shall be applicable.

(viii) The Trustees have ensured that Canara Robeco Arbitrage Fund approved by them is a new product offered by Canara Robeco Mutual Fund and is not a minor modification of any existing scheme/fund/product.

Date: August 28, 2026
Place: Mumbai

Sd/-
Name: Ms. Akshata Shenoy
Designation: Chief Compliance Officer
Canara Robeco Asset Management Company Limited
(Investment Manager for Canara Robeco Mutual Fund)

PART II. INFORMATION ABOUT THE SCHEME

A. HOW WILL THE SCHEME ALLOCATE ITS ASSETS?

This includes the asset allocation table giving broad classification of assets and indicative exposure level in percentage terms.

Under normal circumstances, the asset allocation of the Scheme will be as follows:

Instruments	Indicative allocations (% of total assets)	
	Minimum	Maximum
Equity and equity related instruments including derivatives (as part of hedged / arbitrage exposure)*	65%	90%
Debt instruments permitted viz Certificate of Deposits, Government Securities with maturities upto 1 year, overnight debt securities, mutual fund units of liquid, money market or schemes having Macaulay duration less than 1 year# for meeting liquidity and margin requirements and such other instruments as may be permitted by SEBI from time to time.	10%	35%

Under defensive circumstances^, the asset allocation of the Scheme will be as follows:

Instruments	Indicative allocations (% of total assets)	
	Minimum	Maximum
Equity and equity related instruments including derivatives (as part of hedged / arbitrage exposure)*	0%	65%
Debt instruments permitted viz Certificate of Deposits, Government Securities with maturities upto 1 year, overnight debt securities, mutual fund units of liquid, money market or schemes having Macaulay duration less than 1 year# for meeting liquidity and margin requirements and such other instruments as may be permitted by SEBI from time to time.	35%	100%

*Equity allocation so built, at any point in time, would be completely hedged out, using derivative instruments that provide an equal but opposite exposure, thereby making the Net exposure market neutral. In case the fund is not able to have a net market-neutral position due to any operational reason such as short delivery in the cash market etc., the fund will endeavor to rebalance the portfolio to a net market-neutral position at the earliest.

#The condition of investment in mutual fund units of schemes with Macaulay Duration of less than 1 year shall be considered at the time of investment.

^Defensive circumstances are when the arbitrage opportunities in the market are negligible or returns through arbitrage opportunities are lower than alternative investment opportunities as per the allocation pattern. The allocation under defensive circumstances will be made keeping in view the interest of the Unit holders.

In accordance with paragraph 13.18 of SEBI Master Circular for Mutual Funds dated March 20, 2026, the cumulative gross exposure through equity, debt, derivative positions, other permitted securities/assets and such other securities/assets as may be permitted by SEBI from time to time shall not exceed 100% of the net assets of the Scheme. However, cash or cash equivalents with residual maturity of less than 91 days shall be treated as not creating any exposure. SEBI, vide its letter dated November 3, 2021, has clarified that Cash Equivalent shall consist of the following securities having residual maturity of less than 91 days: **<S.O.14 and S.O.17>**

- Government Securities,
- T-Bills and
- Repo on Government Securities.

Indicative Table (Actual instrument/percentages may vary subject to applicable SEBI circulars) **<S.O. 18 and S.O. 19>**

Sl. no	Type of Instrument	Percentage of exposure	Master Circular reference
1.	Securities Lending	The stock lending done by the Scheme (if any) shall not exceed 20% of the net assets of the Scheme and not more than 5% of the net assets to any single approved intermediary / counterparty (broker) as on the date of such lending.	Paragraph 13.6.2 of SEBI Master Circular for Mutual Funds dated March 20, 2026
2.	Equity Derivatives (For hedging purposes, portfolio rebalancing and such other purposes as may be permitted from time to time)	The scheme may invest in Equity Derivative Instruments (for hedging purposes, portfolio rebalancing and such other purposes as may be permitted from time to time) as follows: • Under normal circumstances: Up to 90% of the portfolio of the Scheme • Under defensive circumstances: Upto 65% of the portfolio of the Scheme.	Paragraph 13.15 and paragraph 13.18 of SEBI Master Circular for Mutual Funds dated March 20, 2026
3.	Equity Derivatives for non-hedging purposes	The Scheme will not take exposure to equity derivatives for non-hedging purposes. **<S.O.20>**	-
4.	Debt Derivatives	The Scheme will not invest in debt derivatives.	-
5.	Securitized Debt	The Scheme will not invest in said security.	-
6.	Overseas Securities (as permitted by SEBI from time to	Investment by the Scheme in ADRs/GDRs shall not exceed 10% of the net assets of the Scheme as on the date of such investments. The Scheme may invest in	Para 13.11 of SEBI Master Circular for Mutual Funds dated March 20, 2026

Sl. no	Type of Instrument	Percentage of exposure	Master Circular reference
	time) **<S.O.15 and S.O.16>**	Foreign Securities up to 10% of the net assets of the Scheme. However, investment in ADRs/GDRs would be included under the overall investment limits set for foreign securities. Investment in Overseas Securities shall be subject to the investment restrictions specified by SEBI / RBI from time to time.	
7.	InVITS	The Scheme will not invest in said security.	-
8.	Debt instruments with special features (AT1 and AT2 Bonds)	The Scheme will not invest in said security.	-
9.	Debt instruments having Structured Obligations / Credit Enhancements	The Scheme will not invest in said security.	-
10.	Repo / reverse repo transactions in corporate debt securities	The Scheme will not invest in said security.	-
11.	Mutual Fund units (as permitted by SEBI from time to time)	The Scheme may invest in another scheme under same mutual fund or any another mutual Fund without charging any fees, provided that the aggregate inter scheme investment made by all schemes under the same management or in schemes under the management of any other asset management company which shall not exceed 5% of the net asset value of the mutual fund (i.e. across all the schemes of the Fund). Such investment in mutual fund units shall be made in such schemes as may be permitted by SEBI from time to time.	Paragraph 13.14.1 of SEBI Master Circular for Mutual Funds dated March 20, 2026
12.	Triparty Repos (TREPS)^	Exposure by the Scheme in TREPS shall be as per the limits given below: • **Under Normal Circumstances:** Upto 35% of the net assets • **Under Defensive considerations:** Upto 100% of the net assets.	-
13.	Credit Default Swaps	The Scheme will not invest in said security.	-
14.	Short Selling	The Scheme will not engage in short selling.	-

Sl. no	Type of Instrument	Percentage of exposure	Master Circular reference
15.	Writing Covered Call option	The Scheme does not intend to write Covered Call Options.	-
16.	Short Term deposits of Scheduled Commercial Bank (Pending Deployment)	Upto 15% of net assets (Upto 20% of net assets with Trustee Approval)	Paragraph 13.7 of SEBI Master Circular dated March 20, 2026

^ The exposure to TREPS may exceed the limit specified above at the time of building the portfolio post the New Fund Offer (NFO) and subsequently pending deployment of new inflows received in the Scheme.

Timelines for deployment of funds collected in NFO by the AMC as per asset allocation of the Scheme:

In accordance with Regulation 32(4) of SEBI MF Regulations read with paragraph 7.24 of SEBI Master Circular for Mutual Funds dated March 20, 2026, the AMC shall deploy the funds garnered during the NFO period within 30 business days from the date of allotment of units. In an exceptional case, if the AMC is not able to deploy the funds in 30 business days, reasons in writing, including details of efforts taken to deploy the funds, shall be placed before the Investment Committee of the AMC. The Investment Committee may extend the timeline by 30 business days, while also making recommendations on how to ensure deployment within 30 business days going forward and monitoring the same. The Investment Committee shall examine the root cause for delay in deployment before granting approval for part or full extension. The Investment Committee shall not ordinarily give part or full extension where the assets for any scheme are liquid and readily available. In case the funds are not deployed as per the asset allocation mentioned above within the mandated plus extended timelines, the AMC shall comply with the prescribed restrictions, the reporting and disclosure requirements as specified in paragraph 7.24 of SEBI Master Circular for Mutual Funds dated March 20, 2026.

Changes in Investment Pattern:

The above asset allocation pattern is not absolute and can substantially vary depending upon the AMC's perception of the markets. The asset allocation pattern under normal circumstances indicated above may thus be altered substantially on defensive considerations.

Subject to the SEBI Regulations, the asset allocation pattern of the schemes indicated above may change from time to time, keeping in view market conditions, market opportunities, applicable regulations and political and economic factors.

It must be clearly understood that the percentages stated above are only indicative and not absolute. These proportions can vary depending upon the perception of the Investment Manager; the intention being at all times to seek to protect the interests of the Unit holders. Such changes in the investment pattern will be for short term and for defensive consideration only.

Rebalancing due to Short Term Defensive Consideration: <S.O. 23 and S.O.24>

Pursuant to Paragraph 1.9.1.b (ii) of SEBI Master Circular for Mutual Funds dated March 20, 2026, the tentative portfolio breakup mentioned above with minimum and maximum asset allocation can be altered for a short-term period on defensive considerations. In such an event, the Scheme will rebalance the portfolio within thirty (30) calendar days from the date of deviation.

Rebalancing due to Passive Breaches: <S.O. 22 and S.O.24>

Pursuant to Paragraph 3.11 of SEBI Master Circular for Mutual Funds dated March 20, 2026, as may be amended from time to time, in the event of deviation from mandated asset allocation mentioned in the Scheme Information Document (SID) or various prudential limits prescribed by SEBI, inter-alia, including issuer limits etc. due to passive breaches (occurrence of instances not arising out of omission and commission of AMC), the Scheme will rebalance the portfolio within thirty (30) business days. In case the portfolio of the Scheme is not rebalanced within the above mandated timeline, justification in writing, including details of efforts taken to rebalance the portfolio shall be placed before the Investment Committee. The Investment Committee shall then decide on the course of action and if so desires, can extend the timelines up to sixty (60) business days from the date of completion of mandated rebalancing period. In case the portfolio of the Scheme is not rebalanced within the mandated plus extended timelines, the AMC shall comply with the prescribed restrictions, the reporting and disclosure requirements as specified under Paragraph 3.11 of SEBI Master Circular for Mutual Funds dated March 20, 2026 as may be amended from time to time.

It may please be noted that the AMC shall adhere to all the SEBI guidelines regarding the rebalancing of the asset allocation as stipulated from time to time.

B. WHERE WILL THE SCHEME INVEST? < S.O. 29>

The corpus of the Scheme will be invested in arbitrage opportunities in the cash and derivate segment of equity market and in permitted Debt Instruments which will include but not be limited to the following. The Mutual Fund will invest in any of the following securities or a combination of the following securities subject to the Regulations and the investment objectives and the terms of the scheme set out elsewhere in this Scheme Information Document.

• Equity and Equity related instruments including derivatives.

• Debt instruments permitted viz Certificate of Deposits, Government Securities with maturities upto 1 year, overnight debt securities, mutual fund units of liquid, money market or schemes having Macaulay duration less than 1 year for meeting liquidity and margin requirements and such other instruments as may be permitted by SEBI from time to time.

• Overseas Securities as may be permitted by SEBI from time to time.

• Short term deposits of Scheduled Commercial Banks (pending deployment)

• Any other instruments as may be permitted by SEBI from time to time.

The Scheme may participate in securities lending as permitted under the Regulations.

The securities mentioned above could be listed, unlisted, privately placed, secured, unsecured, rated or unrated and of any maturity. The securities may be acquired through initial public offerings (IPOs), secondary market operations, private placement or rights offers. All investments in securities whether privately placed or otherwise will be in line with SEBI guidelines as applicable and the asset allocation pattern, investment objectives and policies of the Scheme. Investment in unrated securities will be in accordance with SEBI guidelines as applicable. Investment in overseas securities shall be made in accordance with the requirements stipulated by SEBI and RBI from time to time.

Detailed definitions and applicable regulations/ guidelines for each instrument are included in Section II.

Inter Scheme Transfers ("IST") of Securities < S.O. 30>

As per the provisions of Paragraph 13.19.2 of SEBI Master Circular for Mutual Funds dated March 20, 2026, transfers of securities from one scheme to another scheme in the same mutual fund is allowed only if such transfers are done at the prevailing market price for quoted instruments on spot basis and the securities so transferred are in conformity with the investment objective of the scheme to which such transfer has been made.

C. WHAT ARE THE INVESTMENT STRATEGIES? <S.O.27 and S.O.28>

Canara Robeco Arbitrage Fund will follow an active investment strategy and will make investments as per the asset allocation pattern of the Scheme. Under normal circumstances, the Scheme will predominantly invest in arbitrage opportunities between spot and futures prices of exchange traded equities and the arbitrage opportunities available within the derivative segment. Further, the Scheme may also invest in permitted debt and such other securities/instruments as may be permitted by SEBI from time to time as per the asset allocation pattern of the Scheme.

The Fund Manager will evaluate the difference between the price of a stock in the futures market and in the spot market. If the price of a stock in the futures market is higher than in the spot market, after adjusting for costs and taxes the scheme shall buy the stock in the spot market and sell the same stock in equal quantity in the futures market, simultaneously.

The Scheme will endeavour to build similar market neutral positions that offer an arbitrage potential. For example, buying the basket of index constituents in the cash or futures segment and selling the index futures, etc. The Scheme would also look to avail of opportunities between one futures contract and another. The scheme will endeavour to keep its net exposures neutral to the underlying direction of the market by maintaining completely hedged positions. In addition to stock specific futures, the scheme can also take offsetting positions in index futures of different calendar months.

• **Derivative & Arbitrage Strategies:** Derivatives are financial contracts of pre-determined fixed duration, whose values are derived from the value of an underlying primary financial instrument, index, such as interest rates, exchange rates and equities.

The Scheme may also invest in low risk derivatives strategies. These strategies can involve any combination of cash, futures and options.

The Scheme may invest in opportunities arising out of corporate actions announced in stocks that offer superior risk adjusted returns and Initial Public Offers (IPOs).

The derivative strategies that the Scheme may use include the following:

1. **Cash Future Arbitrage:** This strategy is employed when the price of the future is trading at a premium to the price of its underlying in spot market. The Scheme shall buy the stock in spot market and endeavour to simultaneously sell the future at a premium on a quantity neutral basis.

   Buying the stock in spot market and selling the futures results into a hedge where the Scheme has locked in a spread and is not affected by the price movement of cash market and futures market. The arbitrage position can be continued till expiry of the future contracts. The future contracts are settled based on the last half an hour's weighted average trade of the spot market. Thus, there is a convergence between the spot price and the futures market on expiry. This convergence helps the Scheme to generate the arbitrage return locked in earlier.

On or before the date of expiry, if the price differential between the spot and futures position of the subsequent month maturity still remains attractive, the scheme may rollover the futures position and hold onto the position in the spot market. In case such an opportunity is not available, the scheme would liquidate the spot position and settle the futures position simultaneously.

Rolling over of the futures transaction means unwinding the short position in the futures of the current month and simultaneously shorting futures of the subsequent month maturity and holding onto the spot position.

2. **Index Arbitrage:** The Nifty 50 Index derives its value from fifty constituent stocks; the constituent stocks (in their respective weights) can be used to create a synthetic index matching the Nifty Index. Also, theoretically, the fair value of a future is equal to the spot price plus the cost of carry.

   Theoretically, therefore, the pricing of Nifty Index futures should be equal to the pricing of the synthetic index created by futures on the underlying stocks.

   Due to market imperfections, the index futures may not exactly correspond to the synthetic index futures. The Nifty Index futures normally trade at a discount to the synthetic Index due to large volumes of stock hedging being done using the Nifty Index futures giving rise to arbitrage opportunities.

   One instance in which an index arbitrage opportunity exists is when Index future is trading at a discount to the index (spot) and the futures of constituent stocks are trading at a cumulative premium.

   The fund manager shall endeavour to capture such arbitrage opportunities by taking long positions in the Nifty Index futures and short positions in the synthetic index (constituent stock futures).

   Based on the opportunity, the reverse position can also be initiated.

   Rollover: Rolling over of the futures transaction means unwinding the short position in the futures of the current month and shorting futures of the subsequent month maturity, while holding the spot position.

3. **Portfolio Hedging:** The Scheme may use exchange-traded derivatives to hedge the equity portfolio.

4. **Other Arbitrage Derivative Strategies:** The Scheme shall also invest in arbitrage opportunities arising out of corporate actions (e.g. – Mergers, Follow on Public Offer (FPO), delisting, open offers, etc.). These are just a few examples of arbitrage opportunities arising out of corporate actions. This is not an exhaustive list as every corporate action could offer a different and unique opportunity.

The Scheme may also use derivative instruments as may be introduced from time to time, with the underlying being any of the stocks in a recognized stock exchange.

The Scheme may deploy one or more of the above-mentioned derivative Strategies to the extent they are in line with the investment objective of the Scheme.

• **Strategy for investments in debt instruments:** To achieve its investment objective, the Scheme may also invest, in permitted debt Instruments in line with asset allocation of the Scheme. Investments will be made in instruments, which in the opinion of the Fund Manager confirm to the internal broad guidelines provided in the Investment Policy. The Fund Manager will generally be guided by, but not restrained by, the ratings announced by various rating agencies and independent in-house assessment on the assets in the portfolio. The fund management team with the support of research team will take an active view of the interest rate movement by keeping a close watch on various parameters of the Indian economy, as well as developments in global markets. Investment views / decisions will be taken on the basis of prevailing interest rate scenario,

quality of the security / instrument (including the financial health of the issuer), maturity profile of the instrument, liquidity of the security, growth prospects of the company / industry and any other factor in the opinion of the fund management team.

• **Investment in Mutual Fund Units:** The Scheme may also invest in schemes managed by the AMC or in the schemes of other Mutual Funds, provided that aggregate inter-scheme investment made by all schemes managed by the AMC either in its own schemes or of any other Mutual Fund shall not exceed 5% or such other permitted limit, of the Net Asset Value of the Fund. No investment management fees shall be charged for investing in other schemes of the fund or in the schemes of any other Mutual Fund. Such investment shall be permitted only in mutual fund units of liquid, money market or schemes having Macaulay duration less than 1 year for meeting liquidity and margin requirements and such other instruments as may be permitted by SEBI from time to time.

• **Overseas Securities:** The Fund Manager has the discretion to invest in Overseas Securities as specified, in line with the asset allocation pattern of the Scheme and within stipulated limits and by adhering to various norms and regulations.

The Scheme shall invest in such other securities as permitted by the Regulations and as stated in the asset allocation pattern.

Procedure followed for investment decisions:

The Fund Manager of the Scheme is responsible for making buy / sell decisions for the Scheme's portfolio and seeks to develop a well-diversified portfolio taking into account the asset allocation pattern of the scheme along with risks that are associated with such investments. The investment decisions are made on an ongoing basis keeping in view the market conditions and other regulatory aspects.

The AMC has constituted an Investment Committee, currently comprising of the Chief Executive Officer, Chief Operating Officer, Chief Risk Officer, Chief Investment Officer -Equities and Chief Investment Officer - Fixed Income that meets at periodic intervals. The Investment Committee's role is to formulate broad investment strategies for the Scheme, review the performance of the Scheme and the general market outlook.

The Fund Manager is responsible for facilitating investment debate and a robust investment culture. The investment team would hold ongoing meetings as well as additional ad-hoc meetings as needed, to explore the investment thesis.

It is the responsibility of the AMC to seek to ensure that the investments are made as per the Regulatory guidelines, the investment objective of the Scheme and in the interest of the Unit holders of the Scheme.

The AMC will keep a record of all investment decisions in accordance with the guidelines issued by SEBI.

The AMC and Trustees will review the performance of the scheme in their Board meetings. The performance would be compared with the performance of the benchmark index and with peer group in the industry.

Portfolio Turnover Policy:

Purchase and Sale of securities attract transaction costs of the nature of brokerage, stamp duty, custodian transaction charges etc. Portfolio turnover is essential to regularly explore trading opportunities to optimize returns for the Scheme and enable portfolio restructuring when required.

The Scheme will manage its portfolio taking into account the associated risks (such as interest / liquidity / redemption etc.) perceived / expected, so as to mitigate the risks by using adequate risk management techniques. The portfolio turnover policy will be aimed at enhancing the returns/growth.

The Scheme is open-ended, with subscriptions and redemptions expected on a daily basis, resulting in net inflow/outflow of funds, and on account of the various factors that affect portfolio turnover. If trading is done frequently (i.e. there is high portfolio turnover) then there may be an increase in costs such as brokerage, transaction costs etc. It is difficult to give an estimate, with any reasonable amount of accuracy. Therefore, the Scheme has no specific target relating to portfolio turnover.

Risk Control:

Since investing requires disciplined risk management, the AMC would incorporate adequate safeguards for controlling risks in portfolio construction process. Stock specific risk will be minimized by investing only in those companies that have been thoroughly analyzed by the AMC.

Through adequate diversification of the portfolio, the AMC tries to reduce the risk. Diversification will also be achieved by spreading the investments over a diverse range of industries / sectors. The investments may be made in primary as well as secondary markets and the portfolio will be adequately diversified.

As a prudent measure, the AMC has broad internal investment norms and investments made through the scheme would be in accordance with the investment objectives of the Scheme and provisions of SEBI Regulations. The Risks and the corresponding risk mitigation strategies are provided under Section II.

D. HOW WILL THE SCHEME BENCHMARK ITS PERFORMANCE? <S.O.25>

The performance of the Scheme will be benchmarked with the following:

As per AMFI Tier I Benchmark:

Nifty 50 Arbitrage Index (TRI).

The Scheme will be benchmarked against Total Return variant of the Index.

Justification for use of Benchmark:

The NIFTY 50 Arbitrage Index aims to measure the performance of arbitrage strategies. The index measures performance of portfolio involving investment in equity and equivalent short position equity futures, short-term debt market investments and cash. The composition of the benchmark is such that, it is most suited for comparing performance of the Scheme.

Further, the above benchmark has been selected in accordance with paragraph 7.22 of SEBI Master Circular for Mutual Funds dated March 20, 2026, on 'Benchmarks for Mutual Fund Schemes'.

The Trustee reserves the right to change the benchmark for evaluation of performance of the Scheme in conformity with the investment objective of Scheme and/or as prescribed by SEBI/AMFI from time to time, in accordance with applicable regulatory guidelines.

Benchmark Disclaimer: *NSE Indices Limited is engaged in the business of developing, constructing, compiling, computing and maintaining various equity indices. The relationship of NSE Indices Limited to the Client is only in respect of the rights granted to use certain trademarks and trade names of the Index in connection with the utilisation of the Data relating to such Index. The Index is determined, composed and calculated by NSE Indices Limited without regard to the Subscriber and/or Client. NSE Indices Limited has no obligation to take*

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E. WHO MANAGES THE SCHEME? <S.O.33>

Mr. Yogik Pitti (Equity Portfolio), Mr. Bhupesh Kalyani (Fixed Income Portfolio) and Ms. Suman Prasad (Fixed Income Portfolio) would be the Fund Managers of the Scheme. The details of the Fund Manager(s) are as follows:

Name of the Fund Manager(s)	Age	Educational qualification	Type and Nature of past experience including assignments held during the past 10 years	Name of other Schemes managed
Mr. Yogik Pitti	42 years	• Post Graduate Programme in Management for Executives - IIM Indore • Bachelor of Commerce - Mumbai University	Over 16 years of experience. Since June 11, 2026 Canara Robeco Asset Management Company Limited: Fund Manager – Arbitrage & Dealer (Latest position held) June 26, 2025 – June 08, 2026: Axis Asset Management Company Limited: Assistant Vice President - Equity Trading May 13, 2024 to June 20, 2025 Franklin Templeton Asset Management (India) Pvt. Ltd: Senior Fund Manager – Arbitrage, Equity Trading September 15, 2023 to May 10, 2024 Trust Asset Management Private Limited: Assistant Vice President - Equity Trading February 2007 to November 2021 Bandhan AMC Limited (formerly IDFC Asset Management Company): Assistant Vice President	–

Name of the Fund Manager(s)	Age	Educational qualification	Type and Nature of past experience including assignments held during the past 10 years	Name of other Schemes managed
			- Fund Manager – Arbitrage (last position held)	
Mr. Bhupesh Kalyani	51 years	ACA, Grad CWA, B.Com	Over 20 years of experience. <u>Since March 24, 2026:</u> Canara Robeco Asset Management Company Limited: Fund Manager – Fixed Income <u>September 8, 2022 – February 24, 2026:</u> PGIM India Asset Management Private Limited: Fund Manager - Fixed Income <u>January 25, 2017 – September 6, 2022</u> IDBI Asset Management Limited: Fund Manager – Fixed Income <u>August 2012 - August 2016</u> – Star Union Daiichi Life Insurance: Debt - Fund Manager	• Canara Robeco Liquid Fund • Canara Robeco Ultra Short to Short Term Fund (formerly Canara Robeco Savings Fund) • Canara Robeco Ultra Short Term Fund • Canara Robeco Gilt Fund • Canara Robeco Dynamic Term Fund (formerly Canara Robeco Dynamic Bond Fund) • Canara Robeco Multi Asset Allocation Fund
Ms. Suman Prasad	52 years	BSC, PGDMS	Over 29 years of experience <u>From May 1997:</u> Canara Robeco Asset Management Company Limited: Fund Manager - Fixed Income (from January 2008 onwards) Canbank Investment Management Company Ltd – Senior Executive / Officer (assisting Fund Manager in charge July 2002 to December 2007) – Officer Managing Director's Secretariat / Management Information Section (May 1997 to June 2002)	• Canara Robeco Corporate Bond Fund • Canara Robeco Short Term Fund (formerly Canara Robeco Short Duration Fund) • Canara Robeco Banking and PSU Debt Fund • Canara Robeco Overnight Fund • Canara Robeco Balanced Advantage Fund

Name of the Fund Manager(s)	Age	Educational qualification	Type and Nature of past experience including assignments held during the past 10 years	Name of other Schemes managed
			Divisional Manager, IT (May 1991 to May 1992)	• Canara Robeco Aggressive Hybrid Fund (formerly Canara Robeco Equity Hybrid Fund) • Canara Robeco Conservative Fund • Canara Robeco Medium to Long Term Fund

Tenure for which the Fund Managers are managing the Scheme: Since inception of the Scheme.

F. HOW IS THE SCHEME DIFFERENT FROM EXISTING SCHEMES OF THE MUTUAL FUND?

List of existing Hybrid Schemes of Canara Robeco Mutual Fund is as follows:

1. Canara Robeco Conservative Hybrid Fund
2. Canara Robeco Aggressive Hybrid Fund
3. Canara Robeco Balanced Advantage Fund
4. Canara Robeco Multi Asset Allocation Fund

For detailed comparative table, kindly refer link of Scheme Differentiation Document: https://www.canararobeco.com/documents/forms-downloads/disclosure-related-to-offer-documents/

This is a new Scheme and therefore, the requirement of abovementioned disclosure is currently not applicable for the Scheme. The information/disclosure as and when applicable, shall be updated at the above-mentioned link at the time of launch of the Scheme.

G. HOW HAS THE SCHEME PERFORMED

This Scheme is a new scheme and does not have any performance track record**.**

H. ADDITIONAL SCHEME RELATED DISCLOSURES*

1. **Scheme's portfolio holdings (Top 10 portfolio holdings by issuer and fund allocation towards various sectors)** – Not Applicable as the Scheme is a new Scheme.

2. **Disclosure of name and exposure to Top 7 issuers, stocks, groups and sectors as a percentage of NAV of the scheme in case of debt and equity ETFs/index funds through a functional website link that contains detailed description** – Not applicable as the Scheme is an active Scheme.

3. **Functional website link for Portfolio Disclosure:**
   For scheme's latest portfolio holding visit:
   Scheme Monthly Portfolio Disclosure link:
   https://www.canararobeco.com/documents/statutory-disclosures/scheme-dashboard/scheme-monthly-portfolio/

4. **Functional website link to the respective addendums to the SID after the last update of SID**
   https://www.canararobeco.com/documents/forms-downloads/notice-cum-addendum/?searchyear=2026-27

5. **Portfolio Turnover Ratio** – Not Applicable as the Scheme is a new Scheme.

6. **Aggregate investment in the Scheme by Fund Manager of the Scheme:** Not Applicable as the Scheme is a new Scheme.

Sr. No.	Category of Persons	Net Value		Market Value (in Rs.)
		Units	NAV per unit	
1.	Scheme's Fund Manager(s)	Not Applicable as the Scheme is a new Scheme.		

For any other disclosure w.r.t investments by Key Personnel and AMC Directors including regulatory provisions in this regard kindly refer SAI.

*This is a new Scheme and therefore, the requirement of abovementioned disclosures are currently not applicable for the Scheme. The information/disclosure as and when applicable, shall be updated at the above-mentioned link post launch of the Scheme.

7. **Investments of AMC in the Scheme -**

The AMC may invest in the Scheme, such amount, as they deem appropriate. But the AMC shall not be entitled to charge any management fees on this investment in the scheme. Investments by the AMC will be in accordance with Regulation 22(3)(c) and 22(3)(d) of SEBI (Mutual Funds) Regulations, 2026 which states that:

The asset management company shall not invest in any of its Schemes unless full disclosure of its intention to invest has been made in the offer documents. The asset management company shall not charge any fees on its own investments in the Scheme of a mutual fund managed by it. **<S.O.58>**

Further, pursuant to Regulation 23(3)(a) of the SEBI (Mutual Funds) Regulations, 2026 and paragraph 7.13 of SEBI Master Circular on Mutual Funds dated March 20, 2026 read with AMFI Best Practice Guidelines Circular 135/BP/100/2022-23 dated 26th April 2022 and any other circulars issued there under, from time to time, the AMC will invest minimum amount as a percentage of AUM based on the risk associated with the Scheme and such investment will not be redeemed unless the Scheme is wound up. The AMC will conduct quarterly review to ensure compliance with above requirement which may change either due to change in value of the AUM or in the risk value assigned to the Scheme. The shortfall in value of the investment, if any, will be made good within 7 calendar days of such review.

During the New Fund Offer, the AMC's investment shall be made during the allotment of units and shall be calculated as a percentage of the final allotment value excluding the AMC's investment as per the example mentioned below:

Allotment value (prior to AMC investment) INR Crs	1,000
Riskometer / Risk value disclosed in the NFO SID	Low
Minimum % of AuM to be invested	0.03%
Amount to be invested by AMC INR Crs.	0.3
Final allotment value INR Crs.	1,000.3

Link to view Investments of CRAMC in the Scheme*: https://www.canararobeco.com/documents/forms-downloads/disclosure-related-to-offer-documents/?pagination=1

*This is a new Scheme. The information/disclosure shall be updated at the above-mentioned link post launch of the Scheme.

8. **Disclosure of distribution of dividend in the IDCW Plans of the Scheme#:**

The last date of distribution of dividend in the IDCW Plans of the Scheme along with the track record of dividend distribution under the Scheme shall be available at https://www.canararobeco.com/track-nav?type=track-idcw.

#This is a new Scheme. The information/disclosure shall be updated at the above-mentioned link post launch of the Scheme.

PART III- OTHER DETAILS

A. COMPUTATION OF NAV < S.O. 42>

The Mutual Fund shall compute the Net Asset Value (NAV) of each scheme in accordance with SEBI (Mutual Funds) Regulations, 2026. The AMC will calculate and disclose the first NAV of the Scheme within a period of 5 business days from the date of allotment. Subsequently, the NAV of the Scheme shall be computed on all business days.

The computation of NAV, valuation of securities / assets, accounting policies and standards would be in conformity with the SEBI (Mutual Funds) Regulations, 2026 and guidelines issued from time to time

The NAV per unit under the Scheme shall be calculated as follows:

$$\frac{\text{(Market or Fair Value of Scheme's investments + Current assets - Current Liabilities and Provision)}}{\text{(No. of Units outstanding under the Scheme on the valuation date)}} = \text{NAV (in Rs. terms)}$$

The price arrived shall be rounded off up to two decimals. The AMC reserves the right to calculate NAV more than two decimal places. Units will be allotted upto 3 decimals.

An Illustration:
Assume that the Market or Fair Value of Scheme's investments is Rs. 1,00,00,000; Current assets of the Scheme is Rs.25,00,000; Current Liabilities and Provisions is Rs. 15,00,000 and the No. of Units outstanding under the Scheme are 5,00,000.

Thus, the NAV will be calculated as:

$$NAV = \frac{1,00,00,000 + 25,00,000 - 15,00,000}{5,00,000}$$

Therefore, the NAV of the Scheme is Rs. 22.00.

The repurchase price of an open ended scheme shall not be lower than 97% of the NAV. **< S.O. 47>**

Methodology of calculation of repurchase price: For calculating the repurchase price, the exit load, if any, applicable at the time of investment shall be deducted from the applicable NAV of the Scheme.

Repurchase Price = Applicable NAV × (1 – Exit Load, if any)
For example: If the applicable NAV of the Scheme is Rs. 11 and the Exit Load applicable at the time of investment is 1% if redeemed before completion of 1 year from the date of allotment of units and the investor redeems units before completion of 1 year, then repurchase price will be calculated as follows:

Repurchase Price = 11 × (1 – 0.01 (i.e.1%) = Rs. 10.89

Methodology of calculation of sale price: The sale price shall be applicable NAV, subject to statutory levies applicable, if any.

For example: An investor invests Rs. 20,000/- and the current NAV is Rs. 20/- (assuming there is no statutory levy) then the sale/subscription price will be Rs. 20/- and the investor will receive 20000/20 = 1000 units.

For other details such as policies w.r.t computation of NAV, rounding off, investment in foreign securities, procedure in case of delay in disclosure of NAV etc. refer to SAI.

B. NEW FUND OFFER (NFO) EXPENSES

These expenses are incurred for the purpose of various activities related to the NFO like sales and distribution fees paid marketing and advertising, registrar expenses, printing and stationary, bank charges etc. These expenses will be borne by the AMC and not by the scheme of Mutual Fund. All the expenditures pertaining to launch of new fund offer till the date of allotment of mutual fund units to investors shall be borne by the asset management company or trustees or sponsor.

C. ANNUAL SCHEME RECURRING EXPENSES

These are the fees and expenses for operating the scheme. These expenses include Investment Management and Advisory Fee charged by the AMC, Registrar and Transfer Agents' fee, marketing and selling costs etc. as given in the table below:

The AMC has estimated that upto 2.10% of the daily net assets of the scheme will be charged to the scheme as Base Expense Ratio. For the actual current expenses being charged, the investor shall refer to the website of the mutual fund www.canararobeco.com.

Expense Head	% p.a. of daily Net Assets* (Estimated p.a.)
Investment Management & Advisory Fee	Up to 2.10%
Audit fees/fees and expenses of the trustees	
Custodial fees	
Registrar and Transfer Agent Fees including cost of providing account statements / IDCW / redemption cheques/ warrants	
Marketing & Selling expenses including fees, commission and charges towards distribution of mutual fund schemes	
Cost related to investor communications	
Cost of fund transfer from location to location	
Cost towards investor education, awareness and financial inclusion	
Brokerage cost pertaining to execution of trade (Over and above 0.06 % of trade value in case of cash market transactions and 0.02% of trade value in case of derivatives transactions)	
Cost of Statutory Advertisement	
Other Expenses (as per Regulation 66 of MF Regulations)^	
Maximum Base Expense Ratio (BER) permissible under Regulation 66 (7) -> (A)	Up to 2.10%#
Statutory levies (including GST) on all expenses excluding brokerage and transaction cost **-> (B)**	GST of 18% or any other rate as may be levied from time to time on the Taxable/Invoice/Contract amount. Additionally, levies such as Stamp Duty, STT etc. charged on transaction value of securities at the prescribed rates.
Statutory levies (including GST) on brokerage and transaction cost **-> (C)**	Will be charged on Turnover of securities which will be at prescribed rates.
Brokerage costs incurred for the purpose of trade as per Regulation 66 (9) -(Upto 0.06 % of trade value in case of cash market transactions and 0.02% of trade value in case of derivatives transactions)**-> (D)**	At actuals
Transaction Cost incurred for the purpose of execution of trades as per Regulation 66 (10) **-> (E)**	At actuals
Maximum Total Expense Ratio (TER) permissible under Regulation 66	**A+B+C+D+E**

^Any other expenses which are directly attributable to the Schemes, may be charged within the overall limits as specified in the Regulations, except those expenses which are specifically prohibited as per Regulations.

As per Regulation 66(7) of the Regulations, the base expense ratio of the scheme shall be sum of expenses mentioned at sub-regulation (4) (i.e. investment and advisory fees), sub-regulation (5) (i.e. recurring expenses) and sub-regulation (6) (i.e. charges or commission or fees related to distribution of mutual fund schemes) but excludes statutory levy applicable, if any, on the said expenses and transaction cost specified

under sub-regulation (10). The base expense ratio shall be subject to the limits specified under the Regulations.

As per Regulation 2(1) (aaa) of the Regulations, Total Expense Ratio means the ratio of total of all expenses charged to the investors of the scheme to the total asset under management of the scheme, as may be specified by SEBI. As per clause 11.2.4 of the Master Circular for Mutual Funds dated March 20, 2026, the formula for TER shall be as follows: TER = Base Expense Ratio (BER) + Brokerage Cost + Transaction Cost incurred for the purpose of execution of trade + Statutory levies (including Goods and Services Tax).

As per Regulation 67(1) of the Regulations, the total of all expenses charged to the investors of the scheme, as mentioned under definition of 'Total expense ratio', shall be total of expense charged within the base limit specified under sub-regulation 7 of regulation 66, brokerage cost permitted under sub-regulation 9 of regulation 66, transaction cost incurred for the purpose of execution of trade as referred under sub-regulation 10 of regulation 66, and statutory levies charged to the investors. Further, as per Regulation 67(2) of the Regulations, no charges other than the base expense ratio, brokerage cost, transaction cost, statutory levy and exit load including levies as may be specified by SEBI, shall be charged to the investors.

Brokerage Cost: As per Regulation 66(9) of the Regulations, the scheme may charge expense incurred towards brokerage, for the purpose of execution of trade, over and above the base expense ratio subject to a maximum of 0.06 per cent of trade value in case of cash market transactions and 0.02 per cent of trade value in case of derivatives transactions. Expense charged towards brokerage, over and above the specified limit, shall be part of the base expense ratio limit specified above.

Transaction Cost: As per Regulation 66(10) of the Regulations, Transaction cost incurred for the purpose of execution of a trade shall mean regulatory levies and any other expenses charged by the stock exchanges, clearing corporation, and clearing house, as applicable. Such transaction costs shall not form part of the base expense ratio.

Investor Education and Awareness initiatives: As per Paragraph 11.9 of SEBI Master Circular for Mutual Funds dated March 20, 2026, the AMC shall annually set apart at least 2 basis points p.a. (i.e. 0.02% p.a.) on daily net assets of the Scheme within the limits of total expenses prescribed under Regulation 66(7) of SEBI (MF) Regulations for investor education and awareness initiatives undertaken by the Fund.

In accordance with Regulation 66(6) of SEBI (Mutual Funds) Regulations, 2026 read with paragraph 11.6 of SEBI Master Circular for Mutual Funds dated March 20, 2026, the mutual fund distributors shall be eligible for additional commission on new investments / inflows from: **< S.O. 46>**

- New individual investors (new PAN) from B-30 cities, at the mutual fund industry level;
- New women individual investors (new PAN) from both Top 30 and B-30 cities.

The structure of additional commission shall be in accordance with the guidelines prescribed by SEBI in the aforesaid circular and such other Circulars/guidelines issued by SEBI/AMFI from time to time in this regard.

The expenses towards Investment Management and Advisory Fees under Regulation 66(4) and the various sub-heads of recurring expenses mentioned under Regulation 66(5) of SEBI (MF) Regulations are fungible in nature. Thus, there shall be no internal sub-limits within the expense ratio for expense heads mentioned under Regulation 66 (4) and (5) respectively.

Any expense other than those specified in sub-regulation (4) (i.e. investment and advisory fees), sub-regulation (5) (i.e. recurring expenses), sub regulation (6) (i.e. charges or commission or fees related to distribution of mutual fund schemes), sub-regulation (9) (i.e. brokerage cost) and sub-regulation (10) (i.e. transaction cost) of the Regulations shall not be charged to the scheme and shall be borne by the AMC or trustee or sponsors.

If any expense of the scheme is borne by asset management company or by the trustee or sponsors, the same shall be done only after the investment and advisory fees charged to the scheme, if any, is fully reversed.

The purpose of the above table is to assist the Investor in understanding the various costs and expenses that an Investor in the Scheme will bear directly or indirectly. The figures in the table above are estimates. The actual expenses that can be charged to the Scheme will be subject to limits prescribed from time to time under the SEBI (MF) Regulations.

#As per the Regulation 66 (7)(c), the Base Expense Ratio chargeable to the Scheme is as under:

Assets under management Slab (In Rs. crore)	**Base expense ratio limits**
On the first Rs. 500 crores of the daily net assets	2.10%
On the next Rs. 250 crores of the daily net assets	1.90%
On the next Rs. 1250 crores of the daily net assets	1.60%
On the next Rs. 3000 crores of the daily net assets	1.50%
On the next Rs. 5000 crores of the daily net assets	1.40%
On the next Rs. 40,000 crores of the daily net assets	Expense ratio reduction of 0.05% for every increase of Rs. 5,000 crores of daily net assets or part thereof.
On the balance of the assets	0.95%

The AMC will charge the Scheme such actual expenses incurred, permissible and within the statutory limits, if any, prescribed in the Regulations 66 and 67 of the SEBI (Mutual Funds) Regulations and amendments thereto.

Direct Plan shall have a lower expense ratio as compared to the Regular Plan to the extent of distribution expenses, commission, etc. and no commission for distribution of Units will be paid / charged under Direct Plan.

***An illustration: < S.O. 44>**

Particulars	**Regular Plan**	**Direct Plan**
Amount Invested at the beginning of the year (in Rs.)	10,000	10,000
Returns before Expenses (@ 15% p.a.) (in Rs.)	1,500	1,500
Expenses other than Distribution Expenses (in Rs.)	150	150
Distribution Expenses (in Rs.)	50	-
Total Expenses (in Rs.)	200	150
Returns after Expenses at the end of the Year (in Rs.)	**1,300**	**1350**
% Returns on Investment (Post Expenses)	**13%**	**13.5%**

Notes:

i. The purpose of the above illustration is to purely explain the impact of expense ratio charged to the Scheme and should not be construed as providing any kind of investment advice or guarantee of returns on investments.
ii. It is assumed that the expenses charged are evenly distributed throughout the year.
iii. For illustration purpose, the above table considers higher expense under the Regular Plan to the extent of expense for distribution, commission etc.
iv. Any tax impact has not been considered in the above example, in view of the individual nature of the tax implications.

The AMC will disclose the Total Expense Ratio (TER) of the Scheme on daily basis on the website of the Mutual Fund (www.canararobeco.com) and on the website of AMFI (http://www.amfiindia.com).

Further, any change in the Base Expense Ratio (i.e. BER) in comparison to previous BER charged to the Scheme/Plan shall be communicated to investors of the Scheme/Plan through notice via email or SMS and will be uploaded on the website (www.canararobeco.com) at least three working days prior to effecting such change.

Provided that any change in BER in a mutual fund scheme due to change in AUM or any decrease in BER in a mutual fund scheme due to various other regulatory requirements would not require issuance of any prior notice to the investors.

The mutual fund would update the notice of change in base expense ratio on its website https://www.canararobeco.com/ at least three working days prior to the effective date of the change.

Investors can refer the section on 'Total Expense Ratio of Mutual Fund Schemes' at https://www.canararobeco.com/expense-ratio for Total Expense Ratio (TER) details.

NOTE:
The total expense ratio of the scheme is subject to change, based on the Regulations/Circulars issued by SEBI from time to time.

D. LOAD STRUCTURE < S.O. 47>

Exit Load is an amount which is paid by the investor to redeem the units from the scheme. Load amounts are variable and are subject to change from time to time. For the current applicable structure, please refer to the website of the AMC (https://www.canararobeco.com/) or may call at 1800 209 2726 (Toll free) or your distributor.

Type of Load	Load chargeable (as %age of NAV)
Exit Load	0.25% - if redeemed/switched out within 15 days from the date of allotment Nil - if redeemed/switched out after 15 days from the date of allotment.

No exit load shall be charged on bonus units and reinvestment of Income Distribution cum Capital Withdrawal (IDCW).

The above mentioned load structure shall be equally applicable to the special products such as SIP, switches, STP, SWP, etc. offered by the AMC. Further, for switches between the Growth and Income Distribution cum Capital Withdrawal Option or vice versa, no load will be charged by the Scheme. For switches between the Plans i.e. between Regular and Direct Plan or vice versa, no load will be charged by the Scheme. However, exit load will be applicable if the units are switched-out / redeemed from the Scheme within the exit load period from the initial date of purchase. Exit load charged to the investors will be credited back to the scheme net of GST. The Investor is requested to check the prevailing Load structure of the Scheme before investing.

The distributors shall disclose all the commissions (in the form of trail commission or any other mode) payable to them for the different competing schemes of various mutual funds from amongst which the scheme is being recommended to the investor. For any change in load structure, AMC will issue an addendum and display it on the website/- Investor Service Centres.

Any imposition or enhancement of Load in future shall be applicable on prospective investments only. At the time of changing the Load Structure following measures would be taken to avoid complaints from investors about investment in the schemes without knowing the loads:

i. A public notice would be given in respect of such changes.
ii. The addendum detailing the changes would be attached to Scheme Information Document and Key Information Document. The addendum shall be sent via email to all the distributors / brokers /Investor Service Centre (ISC), so that the same can be provided along with the Scheme Information Documents and Key Information Documents till it is updated.
iii. Arrangements will be made to display the addendum in the Scheme Information Document in the form of a notice in all the Investor Service Centers and distributors / brokers' office.
iv. The introduction of the exit load along with the details may be stamped in the acknowledgement slip issued to the investors on submission of the application form and may also be disclosed in the statement of accounts issued after the introduction of such load.
v. Any other measure which the AMC/Mutual Fund may feel necessary.

The investor is requested to check the prevailing load structure of the scheme before investing.

The AMC / Trustee reserves the right to change / modify the Load structure, subject to the limits prescribed under the Regulations, if it so deems fit in the interest of investors and for the smooth and efficient functioning of the Mutual Fund.

Unitholder Transaction Expenses and Load:

The repurchase price of an open-ended scheme shall not be lower than 97% of the NAV. **< S.O. 47>**

E. REQUIREMENT OF MINIMUM INVESTORS IN THE SCHEME

The Scheme shall have a minimum of 20 investors and no single investor shall account for more than 25% of the corpus of the Scheme. However, if either/both of such limit(s) is breached during the NFO of the Scheme, it shall be ensured that within a period of three months or the end of the succeeding calendar quarter from the close of the NFO of the Scheme, whichever is earlier, the Scheme complies with these two conditions. In case the Scheme does not have a minimum of 20 investors in the stipulated period, the provisions of Regulation 36(2)(c) of the SEBI (MF) Regulations would become applicable automatically without any reference from SEBI and accordingly the Scheme shall be wound up and the units would be redeemed at Applicable NAV. The two conditions mentioned above shall also be complied within each subsequent calendar quarter thereafter, on an average basis, as specified by SEBI. If there is a breach of the 25% limit by any investor over the quarter, a rebalancing period of one month would be allowed and thereafter the investor who is in breach of the rule shall be given 15 calendar days notice to redeem his exposure over the 25 % limit. Failure on the part of the said investor to redeem his exposure over the 25 % limit within the aforesaid 15 calendar days would lead to automatic redemption by the Mutual Fund on the Applicable Net Asset Value on the 15th calendar day of the notice period. The Fund shall adhere to the requirements prescribed by SEBI from time to time in this regard.

Section II

I. Introduction

A. Definitions/interpretation

In this Scheme Information Document, the words and expressions shall have the meaning specified in the following link, unless the context otherwise requires.

https://www.canararobeco.com/documents/forms-downloads/disclosure-related-to-offer-documents/

B. Risk Factors

Scheme Specific Risk Factors: < S.O. 8>

Some of the specific risk factors related to the Scheme include, but are not limited to the following:

I. Risks associated with investment in Equity and Equity related instruments:

Equity and equity related securities are volatile and prone to price fluctuations on a daily basis. The liquidity of investments made in the Scheme may be restricted by trading volumes and settlement periods. Settlement periods may be extended significantly by unforeseen circumstances. The inability of the Scheme to make intended securities purchases, due to settlement problems, could cause the Scheme to miss certain investment opportunities. Similarly, the inability to sell securities held in the Scheme portfolio would result at times, in potential losses to the Scheme, should there be a subsequent decline in the value of securities held in the Scheme portfolio. The liquidity and valuation of the Scheme's investments due to its holdings of unlisted Securities may be affected if they have to be sold prior to the target date for divestment. All investments involve risks and there can be no guarantee against loss resulting from an investment in any share of the Scheme, nor is there any assurance that the Scheme's investment objective will be attained in respect of its overall performance. In certain circumstances, the right of the investors of the Scheme may be suspended. Consequently, the NAVs of units issued under the Scheme may be adversely affected.

Further, the Equity and Equity Related Instruments are risk capital and are subordinate in the right of payment to other securities including debt securities, the value of the Scheme investments may be affected by interest rates, currency exchange rates, changes in law / policies of the government, taxation laws and political, economic or other developments which may have an adverse bearing on individual Securities, a specific sector or all sectors. Investments in equity and equity related securities involve a degree of risk and investors should not invest in the equity Schemes unless they can afford to take the risk of losing their investment.

The Fund Manager of the Scheme may invest in the Securities of smaller, lesser-known companies. These investments may involve greater risk and the possibility of greater portfolio price volatility than investing in larger, more mature or better-known firms. Amongst other reasons for the greater price volatility of Securities of small companies and unseasoned stocks are the less certain growth prospects of smaller firms, the lower degree of liquidity of the markets for such stocks, and the greater sensitivity of small companies to changing economic conditions. For example, these companies are associated with higher investment risk than that normally associated with larger firms due to the greater business risks of small size and limited product lines, markets, distribution channels and financial and managerial resources. Such Securities, including those of newer or recently restructured companies or those which may have experienced financial difficulties, may be more volatile in price than larger capitalized stocks. Securities which are not quoted on the stock exchanges are inherently illiquid in nature and carry a larger liquidity risk in comparison with securities that are listed on the exchanges or offer other exit options to the investors, including put options.

The value of the Scheme investments may be affected by factors affecting capital markets generally, such as price and volume volatility in the stock markets, interest rates, currency exchange rates, foreign investments, changes in government policy, political, economic or other developments and closure of the stock exchanges.

Trading volumes, settlement periods and transfer procedures may restrict liquidity of investments in equity and equity related securities. Different segments of the Indian financial markets have different settlement periods and such periods may be extended significantly by unforeseen circumstances. The length of the settlement may affect the Scheme in the event the Scheme has to meet large number of redemption.

II. Risks associated with investments in Debt Instruments as permitted under the Scheme:

Price-Risk or Interest - Rate Risk: Debt instruments and money market instruments run price - risk or interest - rate risk. Generally, when interest rates rise, prices of existing Debt instruments fall and when interest rates drop, such prices increase. The extent of fall or rise in the prices depends upon the coupon and maturity of the security. It also depends upon the yield level at which the security is being traded.

Re - investment Risk: Investments in debt instruments may carry re - investment risk as interest rates prevailing on the coupon payment or maturity due dates may differ from the original coupon rate. Consequently, the proceeds may get invested at a lower rate.

Liquidity or Marketability Risk: This refers to the ease with which security can be sold at or near to its valuation yield-to-maturity (YTM). The primary measure of liquidity risk is the spread between the bid price and the offer price quoted by a dealer. Liquidity risk is today characteristic of the Indian fixed income market. The liquidity of a bond may change, depending on market conditions, leading to changes in the liquidity premium attached to the price of the bond. At the time of selling the security, the security can become illiquid, leading to loss in value of the portfolio.

Credit Risk: This is the risk associated with the issuer of a debt instrument or a money market instrument defaulting on coupon payments or in paying back the principal amount on maturity. Even when there is no default, the price of a security may change with expected changes in the credit rating of the issuer. It must, however, be noted that where the Scheme invests in Government securities, there is no credit risk to that extent. However, debt and money market instruments carry a higher amount of credit risk than Government securities. Within debt and money market instruments, there are different levels of safety and an instrument rated higher by a particular rating agency is safer than one rated lower by the same rating agency.

Liquidity Risk on account of unlisted securities: The liquidity and valuation of the Scheme investments due to their holdings of unlisted securities may be affected if they have to be sold prior to their maturity date. The unlisted security can go down in value before the maturity date and selling of these securities before the maturity date can lead to losses in the portfolio.

Settlement Risk: Debt instruments run the risk of settlement which can adversely affect the ability of the fund house to swiftly execute trading strategies which can lead to adverse movements in NAV.

Different types of securities in which the scheme would invest, as given in the Scheme Information Document carry different levels and types of risk. Accordingly, the scheme's risk may increase or decrease depending upon its investment pattern

III. Risk associated with investing in Derivatives:

a. General Risk Factors associated with derivatives: < S.O. 28>

As and when the Scheme trades in the derivatives market, there are risk factors and issues concerning the use of derivatives that investors should understand. Derivative products are specialized instruments that require investment techniques and risk analysis different from those associated with stocks and bonds. The use of a derivative requires an understanding not only of the underlying instrument but also of the derivative itself. 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 or interest rate movements correctly. There is a possibility that loss may be sustained by the portfolio as a result of the failure of another party (usually referred as the "counter party") to comply with the terms of the derivatives contract. Other risk in using derivatives include the risk of mispricing or improper valuation of derivatives and the inability of derivatives to correlate perfectly with underlying assets, rates and indices.

Derivatives are highly leveraged instruments and can provide disproportionate gains as well as disproportionate losses to the investor. Execution of such strategies depends upon the ability of the Fund Manager to identify such opportunities. Identification and execution of the strategies to be pursued by the Fund Manager involve uncertainty and decision of Fund Manager may not always be profitable. No assurance can be given that the Fund Manager will be able to identify or execute such strategies. **< S.O. 28>**

The risk associated with the use of derivatives is different from or possibly greater than the risks associated with investing directly in securities and other traditional investments. **< S.O. 28>**

Derivatives may be riskier than other types of investments because they may be more sensitive to changes in economic or market conditions than other types of investments and could result in the losses that significantly exceed the Scheme's original investment. Certain derivatives may give rise to a form of leverage. Due to the low margin deposits normally required in trading financial derivative instruments, an extremely high degree of leverage is typical for trading in financial derivative instruments. As a result, the Scheme may be more volatile than if the Scheme had not been leveraged because the leverage tends to exaggerate the effect of any increase or decrease in the value of the Scheme's portfolio. A relatively small price movement in a derivative contract may result in substantial losses to the investor.

Derivatives are also subject to the risk that changes in the value of a derivative may not correlate perfectly with the underlying asset, rate or index. The use of derivatives for hedging or risk management purposes or to increase income or gain may not be successful; resulting in losses to the Scheme and the cost of such strategies may reduce the Scheme's returns and increase the Scheme's potential for loss.

The Scheme may use derivatives to hedge market and currency risk, and for the purposes of efficient portfolio management. The use of derivatives may expose the Scheme to a higher degree of risk. In particular, derivative contracts can be highly volatile, and the amount of initial margin is generally small relative to the size of the contract so that transactions are geared.

Trading in derivatives has the following risks:

i. An exposure to derivatives can also limit the profits from a genuine investment transaction.
ii. Efficiency of a derivative market depends on the development of a liquid and efficient market for underlying securities.
iii. The Scheme may use options and futures on securities and indices for the purpose of efficient portfolio management. Transactions in futures and options carry a high degree of risk. A relatively small market movement will have a proportionately larger impact which may work for or against the investor. The

placing of certain orders which are intended to limit losses to certain amounts may not be effective because market conditions may make it impossible to execute such orders.

b. Risk factors affecting the Arbitrage Strategies followed by this Scheme are as under:

In case of arbitrage trades, under defensive circumstances it will be difficult to square off the transaction due to liquidity being poor in the underlying stock, stock futures or options market. However, the fund will aim at taking exposure only into liquid stocks/Options where there will be minimal risk to square off the transaction. The fund will ensure this by analyzing historical data of volume and open interest.

Open Position Risk: If the Fund is not able to have a net market-neutral position due to any operational reasons, the Scheme at times is exposed to movement in the prices of the underlying. The Scheme will endeavour to cover or square off the positions as soon as possible.

Opportunities Risk: For any arbitrage strategy, where the cost of carry reduces drastically (in a depressed market conditions), there will be less opportunity for fund manager to generate returns that can exceed money market returns. In absence of profitable arbitrage opportunities available in the market, the Scheme may predominantly invest in permitted debt securities as per the asset allocation pattern.

Execution Risk: The prices which are seen on the screen need not be the same at which execution will take place. Mark to Market Risk Options arbitrage is a risk free strategy, however there could be a market to market loss that would arise and additional margin may need to be provided for the same.

Basis Risk: In extraordinary circumstances, the Fund Manager may have to unwind positions before the expiry at a basis which maybe higher than the initiation basis to meet redemptions. Premature unwinding of the position might result in the locked-in profits not getting realized.

Risk factor specifically affecting Index Arbitrage:

Tracking Error Risk: This risk is specific to Index arbitrage. Corporate actions such as demergers might result in the weights of the index stocks to change. This might lead to a tracking error affecting the returns to a certain extent.

The success of the cash futures arbitrage strategy under the Scheme will depend on the ability of the fund manager to identify opportunities due to various price differentials in the cash and derivative market. No assurance can be given that Fund Manager will be able to locate investment opportunities or to correctly exploit price discrepancies in the capital markets. The frequency of trades may result into high portfolio turnover and consequently will lead to high transaction cost.

IV. Risk associated with Securities Lending:

Securities lending may involve the risk of default on the part of the borrower. However, this is unlikely to happen if the stock lending is carried out for stocks which are in dematerialized form and through an authorized stock lending scheme, subject to appropriate Regulations. The Investment Manager perceives such situations to be exceptional in nature. Although the Stock Market in India is still developing, considering the good demand for listed / quoted Equity Shares of reputed companies, the Scheme(s) may choose to meet repurchase needs through temporary borrowings, within the permissible limits.

V. Risks associated with investing in Tri Party Repo through CCIL (TREPS):

All the market repo and Tri-party repo are settled through Clearing Corporation of India Limited (CCIL). CCIL acts as a Central Counterparty (CCP) to all trades received for settlement.

Risk of exposure in the TREPS, Repos & Reverse Repos in Government Securities/Treasury Bills emanates mainly on two counts –

a. Risk of failure by a lender to make funds available or by a borrower to provide adequate collateral security to accept the fund at the first leg of borrowing and lending under Tri-party Repo transaction or Repo transactions in Government Securities / treasury Bills.
b. Risk of default by a borrower in repayment.

VI. Risk factors associated with Creation of Segregated Portfolio:

Investor holding units of segregated portfolio may not be able to liquidate their holding till the time recovery of money from the issuer. Security comprising of segregated portfolio may not realise any value. Listing of units of segregated portfolio in recognised stock exchange does not necessarily guarantee their liquidity. There may not be active trading of units in the stock market. Further, trading price of units on the stock market may be significantly lower than the prevailing NAV.

VII. Risk factors associated with investment in Foreign Securities: < S.O. 11>

The Scheme may invest in overseas / foreign securities with the approval of RBI/SEBI, subject to such guidelines as may be issued by RBI/SEBI. The net assets, distributions and income of the scheme may be affected adversely by fluctuations in the value of certain foreign currencies relative to the Indian Rupee to the extent of investments in these securities. Repatriation of such investment may also be affected by changes in the regulatory and political environments. The scheme's NAV may also be affected by a fluctuation in the general and specific level of interest rates internationally, or the change in the credit profiles of the issuers.

Overseas investments are subject to a limits given under asset allocation pattern and the limits prescribed in the SEBI Master Circular for Mutual Funds as amended from time to time..

As and when the investment limits at Mutual Fund level/Industry level are exhausted or nearing exhaustion, the scheme may temporarily suspend deployment of funds in overseas funds/securities.

Subject to necessary approvals and within the investment objectives of the Scheme, the Scheme may invest in overseas markets which carry risks related to fluctuations in the foreign exchange rates, the nature of the securities market of the country, repatriation of capital due to exchange controls and political circumstances. To manage risks associated with foreign currency and interest rate exposure, the Fund may use derivatives for efficient portfolio management, hedging, non-hedging purpose and portfolio rebalancing and in accordance with conditions as may be stipulated under the Regulations and by RBI from time to time.

Investment in Foreign Securities involves a currency risk. To the extent that the assets of the Scheme will be invested in securities denominated in foreign currencies, the Indian Rupee equivalent of the net assets, distributions and income may be adversely affected by changes in the value of certain foreign currencies relative.

VIII. Risk factors Associated with Investments in REITs :

Market Risk: REITs Investments are volatile and subject to price fluctuations on a daily basis owing to factors impacting the underlying assets. AMC/Fund Manager's will do the necessary due diligence but actual market movements may be at variance with the anticipated trends.

Liquidity Risk: As the liquidity of the investments made by the Scheme could, at times, be restricted by trading volumes, settlement periods, dissolution of the trust, potential delisting of units on the exchange etc, the time taken by the Mutual Fund for liquidating the investments in the scheme may be high in the event

of immediate redemption requirement. Investment in such securities may lead to increase in the scheme portfolio risk.

Reinvestment Risk: Investments in REITs may carry reinvestment risk as there could be repatriation of funds by the Trusts in form of buyback of units or IDCW pay-outs, etc. Consequently, the proceeds may get invested in assets providing lower returns.

Regulatory/Legal Risk: REITs being new asset class, rights of unit holders such as right to information etc may differ from existing capital market asset classes under Indian Law.

IX. Risk associated with investing in mutual fund units (as permitted by SEBI from time to time)

Investment in units of Mutual Fund scheme involves investment risks including the possible loss of principal. As the price / value / interest rates of the underlying securities in which the mutual fund scheme invests fluctuates, the value of units of mutual fund scheme may go up or down. The value of underlying securities may be affected, inter-alia, by changes in the market, interest rates, changes in credit rating, trading volumes, settlement periods etc. The NAV is also exposed to Price/Interest-Rate Risk and Credit Risk and may be affected inter-alia, by liquidity in the securities market. Investment in units of mutual fund scheme is also exposed to risk of suspension of subscriptions / redemptions of the units, change in fundamental attributes etc. Since the Scheme may invest in schemes of Mutual Funds (as per the asset allocation pattern), scheme specific risk factors of each such mutual fund schemes will be applicable to the Scheme portfolio.

X. Other Risks:

a) **Stock Market Fluctuations:**
Investors may note that the value of their investment may fall as well as rise and they may get back less than they originally invested. The value of equity securities may go down as well as up in response to the performance of individual companies and general market conditions. The securities exchange on which the shares may be listed may have the right to suspend or limit trading in all securities which it lists. Such a suspension would expose the Scheme to losses and delays in its ability to redeem units of the Scheme.

b) **Income Distribution cum Capital Withdrawal (Dividends):**
The Scheme may distribute not only investment income, but also realised capital gains or capital. Where capital is distributed, this will result in a corresponding reduction in the value of units of the Scheme, and a reduction in the potential for long-term capital growth.

c) **Warrants:**
The Scheme may invest in warrants; the values of these warrants are likely to fluctuate more than the prices of the underlying securities because of the greater volatility of warrant prices.

In the event of substantial investment by the Sponsor/s, or its associates in the Scheme, any redemption by these entities may have an impact on the performance of the Scheme.

Canara Robeco Mutual Fund will not be responsible for any loss of tax benefits in the event of winding up of the Scheme or for any amendments to the tax laws that may affect the tax benefits available under the Scheme. The tax benefits are based on the present laws and rules in force.

C. Risk Mitigation strategies: < S.O. 9>

Since investing requires disciplined risk management, the AMC would incorporate adequate safeguards for controlling risks in portfolio construction process.

a) Equity and Equity related Instruments:

Risk Description	Risk Mitigation Strategy
Market Risk: The scheme is vulnerable to movements in the prices of securities invested by the scheme, which could have a material bearing on the overall returns from the scheme. The value of the Scheme's investments, may be affected generally by factors affecting securities markets, such as price and volume, volatility in the capital markets, interest rates, currency exchange rates, changes in policies of the Government, taxation laws or any other appropriate authority policies and other political and economic developments which may have an adverse bearing on individual securities, a specific sector or all sectors including equity and debt markets.	Market risk is a risk which is inherent to schemes investing in equity and equity-related instruments. The scheme may use derivatives to limit this risk.
Liquidity Risk: The liquidity of the Scheme's investments is inherently restricted by trading volumes in the securities in which it invests.	The fund seeks to control such risk by investing in such stocks having strong fundamentals, sound financial strength and superior quality of management and highly liquid papers. The fund will try to maintain a proper asset-liability match to ensure redemption payments are made on time and not affected by illiquidity of the underlying stocks.
Derivatives Risk: As and when the Scheme trades in the derivatives market there are risk factors and issues concerning the use of derivatives that Investors should understand. Derivative products are specialized instruments that require investment techniques and risk analyses different from those associated with stocks and bonds. The use of a derivative requires an understanding not only of the underlying instrument but also of the derivative itself. 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 or interest rate movements correctly. There is the possibility that a loss may be sustained by the portfolio as a result of the failure of another party (usually referred to as the "counter party") to comply with the terms of the derivatives contract. Other risks in using derivatives include the risk of mis-pricing or improper valuation of derivatives and the inability of derivatives to correlate perfectly with underlying assets, rates and indices.	The fund has provision for using derivative instruments for portfolio balancing and hedging purposes. Investments in derivative instruments will be used as per local (RBI and SEBI) regulatory guidelines. The fund will endeavor to maintain adequate controls to monitor the derivatives transactions entered into.
Liquidity Risk for Arbitrage Strategies: In case of Arbitrage trades, under abnormal circumstances it will be difficult to square off the transaction due to liquidity being poor in the underlying stock, stock futures or options market	The fund will aim at taking exposure only into liquid stocks / derivatives where there will be minimal risk to square off the transaction.

b) Debt and money market Instruments as permitted under the Scheme:

Risk Description	Risk Mitigation Strategy
Market Risk: As with all debt securities, changes in interest rates may affect the Scheme's Net Asset Value as the prices of securities generally increase as interest rates decline and generally decrease as interest rates rise. Prices of long-term securities generally fluctuate more in response to interest rate changes than do short-term securities. Indian debt markets can be volatile leading to the possibility of price movements up or down Debt instruments and thereby to possible movements in the NAV	The Scheme will endeavour to have a well-diversified portfolio of high quality securities (as permitted by SEBI) having maturity upto 1 year.
Liquidity or Marketability Risk: This refers to the ease with which a security can be sold at or near to its valuation yield-to-maturity (YTM). The primary measure of liquidity risk is the spread between the bid price and the offer price quoted by a dealer. Liquidity risk is today characteristic of the Indian fixed income market.	Control portfolio liquidity at portfolio construction stage.
Credit Risk: Credit risk or default risk refers to the risk that an issuer of a debt instrument may default (i.e., will be unable to make timely principal and interest payments on the security). Normally, the value of a debt instrument 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.	In order to assess financial risk a detailed assessment of the issuer's financial statements will be undertaken to review its ability to undergo stress on cash flows and asset quality. A traditional SWOT analysis will be used for identifying company specific risks. Management's past track record will also be studied. A detailed evaluation of accounting policies, off balance sheet exposures, notes, auditors' comments and disclosure standards will also be made to assess the overall financial risk of the potential borrower.
Reinvestment Risk: This risk refers to the interest rate levels at which cash flows received from the securities in the Scheme are reinvested. The additional income from reinvestment is the "interest on interest" component. The risk is that the rate at which interim cash flows can be reinvested may be lower than that originally assumed.	Reinvestment risks will be limited to the extent of coupons received on debt instruments, which will be a small portion of the portfolio value.

II. Information about the scheme:

A. Where will the scheme invest? < S.O. 29>

The corpus of the Scheme will be invested in arbitrage opportunities in the cash and derivate segment of equity market and in permitted Debt Instruments which will include but not be limited to the following. The Mutual Fund will invest in any of the following securities or a combination of the following securities subject to the Regulations and the investment objectives and the terms of the scheme set out elsewhere in this Scheme Information Document.

- **Equity and equity related instruments** - including derivatives.

- **Debt instruments** permitted viz Certificate of Deposits, Government Securities with maturities upto 1 year and overnight debt securities for meeting liquidity and margin requirements and such other instruments as may be permitted by SEBI from time to time.

- **Derivatives** - instruments like index futures, stock futures, index options, stock option, warrants, or any other derivative instruments that are permissible or may be permissible in future under applicable regulations.

- **Investment in overseas securities:** Investment in overseas securities which include securities provided under Paragraph 13.11 of SEBI Master Circular dated March 20, 2026 shall be made in accordance with the requirements stipulated by SEBI and RBI from time to time.

- **Units of Mutual Fund schemes** (as permitted by SEBI from time to time)

  The investment by the Scheme in other Mutual Fund Schemes will be in accordance with Clause 3 of the Sixth Schedule to the SEBI (Mutual Funds) Regulations, 2026 read with paragraph 13.14.1 of SEBI Master Circular for Mutual Funds according to which:

  A scheme may invest in another scheme under the same mutual fund or any other mutual fund without charging any fees and such inter scheme investment shall be subject to limits as may be specified by SEBI from time to time. In terms of clause 3 of Sixth Schedule of MF Regulations, aggregate inter-scheme investment made by all schemes of the Mutual Fund under the same management or in schemes under the management of any other AMC shall not exceed 5% of the NAV of the mutual fund. Such investment shall be permitted only in mutual fund units of liquid fund, money market fund or schemes having Macaulay duration less than 1 year. The condition of investment in mutual fund units of schemes with Macaulay Duration of less than 1 year shall be considered at the time of investment.

- **Short Term Deposits**

  Pending deployment of funds of a scheme in terms of investment objectives of the scheme in terms of investment objectives of the scheme, a mutual fund may invest them in short term deposits of schedule commercial banks, subject to such Guidelines as may be specified by SEBI.

- **Securities Lending**

  The Scheme may participate in securities lending as permitted under the Regulations.

Inter Scheme Transfers ("IST") of Securities <S.O.30>

As per the provisions of Paragraph 13.19.2 of SEBI Master Circular for Mutual Funds dated March 20, 2026, transfers of securities from one scheme to another scheme in the same mutual fund is allowed only if such transfers are done at the prevailing market price for quoted instruments on spot basis and the securities so transferred are in conformity with the investment objective of the scheme to which such transfer has been made.

The securities mentioned above could be listed, unlisted, privately placed, secured, unsecured, rated or unrated and of any maturity. The securities may be acquired through initial public offerings (IPOs), secondary market operations, private placement or rights offers. All investments in securities whether privately placed or otherwise will be in line with SEBI guidelines as applicable and the asset allocation pattern, investment objectives and policies of the Scheme. Investment in unrated securities will be in accordance with SEBI guidelines as applicable. Investment in overseas securities shall be made in accordance with the requirements stipulated by SEBI and RBI from time to time.

B. What are the investment restrictions?

Pursuant to the SEBI Regulations, the following investment and other limitations are presently applicable to the Scheme, as the case maybe:

1. In accordance with clause 1 of the Sixth Schedule of the Regulations, the Scheme's investment in equity shares, equity-related instruments and debt instruments shall only be made in listed or to be listed securities except that the Scheme can invest in:

   (a) unlisted Government Securities and money market instruments other than commercial papers; and
   (b) unlisted non-convertible debentures to the extent and in the manner as specified by SEBI (the Scheme shall not invest in such securities).

   In accordance with paragraph 13.1 of the SEBI Master Circular for Mutual Funds dated March 20, 2026, the following limits shall apply:

Sr. No.	Particulars	Description	Maximum Investment/ exposure limit	Proviso
i.	Investment by mutual fund scheme in equity instruments	Investment in equity shares or equity related instruments of any entity by a Mutual Fund scheme	10% of NAV	Such limit shall not be applicable for investment in index fund or ETF or Sector or Thematic scheme.
ii.	Single issuer limit for investment in debt instruments	(a) Investment by a Mutual Fund scheme in debt instruments comprising money market instruments and non-money market instruments issued by a single issuer which are rated not below investment grade by a credit rating agency authorized to carry out such activities under the Securities and Exchange Board of India, Act.	(i) **Overall limit**- 10% of NAV (ii) **Sub limits** based on credit rating of the instruments – (I) 10% of its NAV in debt and money market securities rated AAA; or (II) 8% of its NAV in debt and money market securities rated AA; or (III) 6% of its NAV in debt and money market securities rated A and below issued by a single issuer.	(A) Such limit shall also be applicable to mortgage backed securitized debt which are rated not below investment grade by a credit rating agency registered with SEBI. (The Scheme shall not invest in such securities). (B) Such limit shall not be applicable for investments in Government Securities, treasury bills and triparty repo on Government securities or treasury bills. (C) Such limit is not applicable for investment in securitized debt (mortgage backed securities and asset backed securities), at the
		(b) Additional Investment in any issuer as well as its	Additional 2% of NAV (i.e. upto	

Sr. No.	Particulars	Description	Maximum Investment/ exposure limit	Proviso
		instruments (based on ratings) with prior approval of the Board of Trustees and Board of Directors of the AMC	maximum 12% of NAV)	originator level (The Scheme shall not invest in such securities). (D) The long term rating of issuers shall be considered for the money market instruments. However, if there is no long term rating available for the same issuer, then based on credit rating mapping of Credit Rating Agencies between short term and long term ratings, the most conservative long term rating shall be taken for a given short-term rating. Exposure to government money market instruments such as TREPS on G-Sec/ T-bills shall be treated as exposure to government securities.
iii.	Investment in Unlisted Debt Securities (to the extent applicable to the Scheme)	Investment by Mutual fund schemes in unlisted Non Convertible Debentures (NCDs) having a simple structure (i.e. with fixed and uniform coupon, fixed maturity period, without any options, fully paid up upfront, without any credit enhancements or structured obligations) and are rated and secured with coupon payment frequency on monthly basis. (The Scheme shall not invest in such securities).	10% of debt portfolio of the scheme	Mutual fund scheme shall not invest in any other unlisted debt instruments including commercial papers (CPs), other than (a) government securities, (b) other money market instruments and (c) derivative products such as Interest Rate Swaps (IRS), Interest Rate Futures (IRF), etc. which are used by mutual funds for hedging.

Note 1: Prudential investment norms as per MF Regulations stipulating limits for investments in debt securities issued by a single issuer are applicable to all debt securities issued by public bodies or

institutions such as electricity boards, municipal corporations, state transport corporations etc. guaranteed by either State / Central Government. Government securities issued by Central and/or State Government or on its behalf, by the RBI, are however exempt from these limits.

Note 2: Non-Convertible Preference Shares (NCPSs) shall be treated as debt instruments and investment restrictions as applicable on debt instruments shall be applicable to NCPSs.

Note 3: Listed debt instruments shall include listed as well as to be listed debt instruments.

Note 4: In accordance with paragraph 13.20.1 of SEBI Master Circular for Mutual Funds dated March 20, 2026, in case of Initial Public Offer (IPO) of equity shares and equity related instruments, the Schemes can only participate in the Anchor investor portion or in the public issue.

2. In accordance with clause 3 of the Sixth Schedule of the Regulations, the Scheme may invest in another scheme under the same mutual fund or any other mutual fund without charging any fees, and such inter scheme investment shall be subject to limits as may be specified by SEBI from time to time. Further, in accordance with paragraph 13.14.1 of SEBI of SEBI Master Circular for Mutual Funds dated March 20, 2026, the aggregate inter scheme investments made by all schemes of the Mutual Fund under the same management or in schemes under the management of any other AMC shall not exceed 5% of the NAV of the mutual fund. Such investments shall be made only in Liquid funds, Money Market Mutual Funds or schemes having Macaulay duration less than 1 year for meeting liquidity and margin requirements and such other Schemes as may be permitted by SEBI from time to time.

3. In accordance with clause 4 of the Sixth Schedule of the Regulations, no scheme of a mutual fund shall make any investment in any fund of funds scheme.

4. In accordance with clause 6 of the Sixth Schedule of the Regulations, the Scheme shall buy and sell securities on the basis of deliveries and shall in all cases of purchases, take delivery of relevant securities and in all cases of sale, deliver the securities:

   Provided that a mutual fund may engage in short selling of securities in accordance with the framework relating to short selling and securities lending and borrowing specified by SEBI.

   Provided further that the mutual fund may enter into derivatives transactions in a recognized stock exchange, subject to the framework specified by SEBI.

   Provided further that the sale of government security already contracted for purchase shall be permitted in accordance with the guidelines issued by the Reserve Bank of India in this regard.

   Further, as per Regulation 42(4) of the Regulations, the mutual fund may lend and borrow securities in accordance with the framework relating to short selling and securities lending and borrowing specified by SEBI.

   As per Regulation 41(5) of the Regulations, the funds of mutual fund scheme shall not in any manner be used in carry forward transactions except as provided in sub-regulation (6) of Regulation 41. Further, as per Regulation 41(6) of the Regulations, the mutual fund may enter into derivatives transactions on a recognized stock exchange, subject to the framework specified by SEBI from time to time.

   As per Regulation 41(7) of the Regulations, any short selling transaction for the mutual fund schemes shall be executed on a recognized stock exchange and shall be subject to the framework for short selling and securities lending and borrowing specified by SEBI from time to time.

5. In accordance with clause 7 of the Sixth Schedule of the Regulations, the Mutual Fund shall get the securities purchased or transferred in the name of the mutual fund on account of the concerned scheme except in respect of such securities as may be specified by SEBI from time to time.

6. In accordance with clause 8 of the Sixth Schedule of the Regulations, pending deployment of funds of a scheme in terms of investment objectives of the scheme, a mutual fund may invest them in short term deposits of schedule commercial banks, subject to such Guidelines as may be specified by SEBI. Accordingly, the following limits have been prescribed in paragraph 13.7 of SEBI Master Circular for Mutual Funds dated March 20, 2026, with respect to investment in short term deposits of schedule commercial banks, pending deployment:

   a) "Short Term" for parking of funds shall be treated as a period not exceeding 91 days.
   b) Such short-term deposits shall be held in the name of the Scheme.

   A. Scheme level limit:

   (a) No mutual fund scheme shall park more than 15% of its net assets in STDs across all scheduled commercial banks put together. This limit may be extended to 20% with prior approval of Trustees.
   (b) No mutual fund scheme shall park more than 10% of the net assets in STDs with any one scheduled commercial bank including subsidiaries.

   B. Mutual Fund level limit:

   (a) Parking of funds in STDs of associate and sponsor scheduled commercial banks together shall not exceed 20% of total deployment by the Mutual Fund in STDs.

   C. The Trustees/AMC shall ensure that no funds of a scheme is parked in STD of a bank which has invested in that Scheme. The Trustees/AMC shall also ensure that the bank in which a scheme has STD do not invest in the said scheme till the time the scheme has STD with such bank.

   D. The AMC shall not be permitted to charge investment management and advisory fees for parking of funds in STDs of Scheduled Commercial Banks.

   E. The aforesaid guidelines shall not apply to term deposits placed as margins for trading in cash and derivatives market.

7. As per Regulation 41 (3) of the Regulations, the Mutual Fund shall settle their transactions only in dematerialized securities except for such instruments as may be specified by SEBI from time to time.

8. In accordance with Regulation 42(3) of the Regulations, save as otherwise expressly provided under the Regulations, the Scheme shall not advance any loans for any purpose.

9. As per paragraph 13.1 of SEBI Master Circular for Mutual Funds dated March 20, 2026, the following has been prescribed with respect to investment in paid-up capital of a company at mutual fund level:

Sr. No.	Particulars	Description	Maximum Investment/ exposure limit	Proviso
1.	Investment in paid-up capital	Investment by mutual fund under all its schemes in any	10% of paid-up capital of the company	Investment in the asset management company or the trustee company of a mutual

Sr. No.	Particulars	Description	Maximum Investment/ exposure limit	Proviso
	of a company at mutual fund level	company's paid up capital carrying voting rights.	Or 10 percent of units of REITs issued by a single issuer	fund shall be governed by Regulation 6(1)(a).

10. As per paragraph 13.1 of SEBI Master Circular for Mutual Funds dated March 20, 2026, Investment by Mutual Fund Schemes in Associate or group company of the sponsor shall be subject to the following limits:

Sr. No.	Particulars	Description	Maximum Investment/ exposure limit	Proviso
1.	Investment by Mutual Fund Schemes in Associate or group company of the sponsor	(a) Investment in any unlisted security of an associate or group company of the sponsor	0% of NAV	Not permitted to invest
		(b) Investment in any security issued by way of private placement by an associate or group company of the sponsor; or	0% of NAV	Not permitted to invest
		(c) Investment in the listed securities of group companies of the sponsor	25% of NAV	-

11. As per Regulation 42 (1) of the Regulations, the mutual fund shall not borrow except to meet temporary liquidity needs for the purpose of repurchase or redemption of units or payment of interest or Income Distribution cum Capital Withdrawal payout to the unitholders or for settlement of trades by equity oriented index funds and equity oriented exchange traded funds on account of under execution of sell trades on the stock exchange in the manner as may be specified by SEBI from time to time. The borrowing specified above shall be subject to –

    (a) such borrowing not exceeding twenty per cent of the net assets of the scheme; and
    (b) duration of such borrowing not exceeding a period of six months.
    Further, as per Regulation 42(2) of the Regulations, the limit specified at clause (a) above shall not be applicable for intraday borrowing subject to such conditions as may be specified by SEBI.

    Nothing in regulation 42(1) shall restrict the mutual funds from intraday borrowing for addressing timing mismatch between outflows and inflows of a scheme, subject to such conditions as specified by SEBI.

12. As per Regulation 41 (8) of the Regulations, any transfers of investments between schemes within the same mutual fund shall be permitted subject to such conditions as specified by SEBI from time to time.

    Further, as per paragraph 13.19.1 of SEBI Master Circular for Mutual Funds dated March 20, 2026, transfers of securities from one scheme to another scheme in the same mutual fund shall be allowed only if such transfers are done at the prevailing market price for quoted instruments on spot basis ("spot basis" shall have the same meaning as specified by stock exchange for spot transactions) and the securities so transferred shall be in conformity with the investment objective of the scheme to which such transfer has been made.

13. The cumulative gross exposure through equity, debt, derivative positions, other permitted securities/assets and such other securities/assets as may be permitted by SEBI from time to time shall not exceed 100% of the net assets of the Scheme.

14. The total gross exposure related to option premium paid and received shall not exceed 20% of the net assets of the scheme.

15. Derivative positions taken for hedging purposes in excess of the underlying position against which the hedging position has been taken, shall be treated under the cumulative gross exposure limit mentioned above.

    Explanation: Hedging positions are the derivative positions that reduce possible losses on an existing position in securities and till the existing position remains. Hedging positions cannot be taken for existing derivative positions.

    As per paragraph 13.18.6 of SEBI Master Circular for Mutual Funds dated March 20, 2026, the following exemptions from the gross exposure limits have been prescribed:

Sl. No.	**Exemption from gross exposure limit for exposure in**	**Additional conditions for exemption, if any**
(a)	Cash or cash equivalents with residual maturity of less than 91 calendar days	NA
(b)	Exposure due to hedging positions: hedging position shall be exempted from the exposure limits mentioned in Paragraph 13.18.1 of SEBI Master Circular for Mutual Funds dated March 20, 2026, subject to the conditions mentioned alongside.	(i) Hedging positions are not taken for existing derivative positions; (ii) Any derivative instrument used to hedge has the same underlying security as the existing position being hedged; (iii) The quantity of underlying associated with the derivative position taken for hedging purposes does not exceed the quantity of the existing position against which hedge has been taken.

16. Limit for investment in Foreign / Overseas Securities:

i. As per paragraph 13.11.2 of the SEBI Master Circular for Mutual Funds dated March 20, 2026, the maximum applicable limit for overseas exposure by mutual funds shall be as follows:

Sr. No.	**Category**	**Individual Limit (per Mutual Fund)**	**Industry-wide Limit (Total)**
1.	Overseas Securities	US $ 1 Billion	US $ 7 Billion
2.	Overseas ETFs	US $ 300 Million	US $ 1 Billion

The above investments shall be made in accordance with the SEBI Advisory email dated March 19, 2024 on 'Advisory for monitoring of industry wide limit of Overseas Investments in Mutual Funds'.

ii. Allocation methodology of the aforementioned limits: In case of overseas investments specified above, each Mutual Fund shall have a reserved quota of US $50 million individually, within the overall industry limit of US $ 7 billion.

iii. Investment by the Scheme in ADRs/GDRs shall not exceed 10% of the net assets of the Scheme as on the

date of such investments. The Scheme may invest in Foreign Securities up to 10% of the net assets of the Scheme. However, investment in ADRs/GDRs would be included under the overall investment limits set for foreign securities. The investment in Foreign Securities including ADRs/ GDRs shall be subject to the limit specified above.

iv. Investment in Overseas Securities shall be subject to the investment restrictions specified by SEBI / RBI from time to time.

17. **Position limits for derivative instruments:** As per paragraph 8.6 of SEBI Master Circular for Mutual Funds dated March 20, 2026, the Mutual Funds shall be treated at par with a registered FII in respect of position limits in index futures, index options, stock options and stock futures contracts. The Mutual Funds shall be considered as trading members like registered FIIs and the Schemes of Mutual Funds will be treated as clients like sub-accounts of FIIs. The following position limits in IRF shall be applicable for Mutual Fund level and scheme level:

    (a) Mutual Funds shall have position limits as applicable to trading members presently.
    (b) Schemes of Mutual Funds shall have position limits as applicable to clients presently.
    Positions limits as specified by SEBI for Mutual Funds and its schemes from time to time shall be applicable.

    The Scheme shall adhere to the above investment restrictions to the extent applicable to securities as mentioned under the sub-section 'Where will the scheme invest?'.

    All investment restrictions stated above shall be applicable at the time of making investment.

    Apart from the Investment Restrictions prescribed under the Regulations, internal risk parameters for limiting exposure to a particular scrip or sector may be prescribed from time to time to respond to the dynamic market conditions and market opportunities. **<S.O.19>**

    The Trustees of the Mutual Fund may alter these limitations / objectives from time to time to the extent the SEBI Regulations change so as to permit the Scheme to make its investments in the full spectrum of permitted investments for the mutual fund in order to achieve its investment objectives.

    Investments by the Scheme will be made in accordance with the SEBI Regulations and shall be subject to such prudential limits as prescribed by SEBI from time to time, as applicable.

C. Fundamental Attributes **< S.O. 59>**

Following are the Fundamental Attributes of the scheme, in terms of paragraph 1.9 of SEBI Master Circular for Mutual Funds dated March 20, 2026:

(i) Type of a scheme

An open ended scheme investing in arbitrage opportunities. No investment in InvITs is permitted

(ii) Investment Objective

Main Objective - The investment objective of the scheme is to generate income by predominantly investing in arbitrage opportunities in the cash and derivatives segment of the equity market, and investing the balance in permitted debt instruments prescribed under the asset allocation pattern.

There is no assurance that the investment objective of the Scheme will be achieved.

Investment Pattern – The investment pattern is as set out in "Part II – A. How will the Scheme allocate its assets?**"** of this SID with the option to alter the asset allocation for a short term period on defensive considerations.

(iii) Terms of Issue

- **Liquidity provisions such as Listing/Redemption/Repurchase of Units**
  Please refer to section "Other Scheme Specific Disclosures" of this SID.

- **Aggregate fees and expenses charged to the Scheme**
  Please refer to section "Part III - C. Annual Scheme Recurring Expenses**"** for details

- **Any Safety Net or Guarantee provided**
  This Scheme does not provide any guaranteed or assured return to its Investors.

In accordance with Regulation 22(9)(c) of the SEBI (MF) Regulations read with paragraph 1.9.2 of SEBI Master Circular for Mutual Funds dated March 20, 2026, the AMC shall ensure that no change in the fundamental attributes of the Scheme, fees and expenses payable or any other change which would modify the Scheme and affect the interests of Unit holders is carried out unless:

- SEBI has reviewed and provided its comments on the proposal.
- A written communication (including digital modes such as email/SMS etc.) about the proposed change is sent to each Unit holder;
- The details as specified by SEBI are appropriately displayed on the website of asset management company; and
- The Unit holders are given an option for a period of atleast 30 calendar days to exit at the prevailing Net Asset Value without any exit load.

D. Index methodology (for index funds, ETFs and FOFs having one underlying domestic ETF) – Not applicable

E. Principles of incentive structure for market makers (for ETFs) – Not applicable

F. Floors and ceiling within a range of 5% of the intended allocation against each sub class of asset, as per Paragraph 14.5.1 of SEBI master circular for mutual funds dated March 20, 2026 (only for close ended debt schemes) – Not applicable

G. Other Scheme Specific Disclosures:

Listing and transfer of units	**Listing:** As the repurchase facility is provided on an ongoing basis, at NAV related prices, the units of the Scheme are not proposed to be listed on any Stock Exchanges. **Transfer of units:** The Units are transferrable in compliance with Regulation 35 of SEBI (Mutual Funds) Regulations, 2026.

	Transfer of units held in Non-Demat (SoA) mode: Pursuant to AMFI Best Practices Guidelines Circular No. 135/BP/116/2024-25 dated August 14, 2024 read with AMFI Best Practices Guidelines Circular No. 135/BP/119/2025-26 dated May 08, 2025, the facility for transfer of units held in SoA mode shall be available to Investors/Unitholders under Resident/ non-resident individual category including individual unitholders falling under the following three categories:- a. Surviving joint unitholder, who wants to add new joint holder(s) in the folio upon demise of one or more joint unitholder(s). b. A nominee of a deceased unitholder, who wants to transfer the units to the legal heirs of the deceased unitholder, post the transmission of units in the name of the nominee. c. A minor unitholder who has turned a major and has changed his/her status from minor to major, wants to add the name of the parent/guardian, sibling, spouse etc. in the folio as joint holder(s). **Transfer of units held in Demat mode**: The Units held in dematerialized form can be transferred and transmitted in accordance with the provisions of SEBI (Depositories and Participants) Regulations, 2018, as may be amended from time to time. The delivery instructions for transfer of Units will have to be lodged with the Depository Participant in the prescribed form and transfer will be effected in accordance with such rules/regulations as may be in force governing transfer of securities in dematerialized form. The Units held in demat mode can be pledged and hypothecated as per the provisions of Depositories Act and Rules and Regulations framed by Depositories. For the detailed disclosure including the process on transfer of units held in SoA mode, kindly refer SAI.
Dematerialization of units **< S.O. 57>**	Investors shall have an option to subscribe to/ hold the units in electronic (demat) form in accordance with the guidelines/ procedural requirements as laid by the Depositories (NSDL/CDSL) from time to time. In case of SIP, units will be allotted based on the applicable NAV as per provisions of Scheme Information Document and will be credited to demat account of the investors on weekly basis (upon realisation of funds). However, Special Products/Facilities such as Systematic Withdrawal Plan, Systematic Transfer Plan and Switching facility offered by Mutual Fund shall be available for unitholders under the scheme in case the units are held/opted to be held in physical (non-demat) mode. Investors intending to hold units in electronic (demat) form will be required to have beneficiary account with a Depository Participant (DP) (registered with NSDL / CDSL) and will be required to indicate, in the application form, the DP's name, DP ID Number and the Beneficiary account number of the applicant held with the DP at the time of subscribing to the units. Applicants must ensure that the sequence of the names as mentioned in the application form matches with that of the beneficiary account held with the DP. Names, PAN details, KYC details etc. mentioned in the Application Form will be verified against the Depository records. If the details mentioned in the application form are found to be incomplete /

	incorrect or not matching with the depository units in demat records, the application shall be treated as application for physical (non-demat) mode and accordingly units will be allotted in mode physical (non-demat) mode, subject to it being complete in all other aspects. Unitholders who have opted to hold and thereby allotted units in electronic (demat) form will receive payment of redemption / IDCW proceeds into bank account linked to their Demat account. In case, the Unitholder desires to hold the Units in a Dematerialized /Rematerialized form at a later date, the request for conversion of units held in physical (non-demat) mode into electronic (demat) form or vice-versa should be submitted alongwith a Demat / Remat Request Form to their Depository Participant(s). Investors should ensure that the combination of names in the account statement is the same as that in the demat account. The allotment of units in demat form shall be subject in terms of the guidelines / procedural requirements as laid by the Depositories (NSDL/CDSL) from time to time. Further, the units held in electronic (demat) form will be transferable in accordance with provisions of Depositories Act, 1996 and the Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 as may be amended from time to time.
Minimum Target amount (This is the minimum amount required to operate the scheme and if this is not collected during the NFO period, then all the investors would be refunded the amount invested without any return.)	Rs. 10 Crores This is the minimum amount required to operate the scheme and if this is not collected during the NFO period, then all the investors would be refunded the amount invested without any return. However, if AMC fails to refund the amount within 5 business days from the date of closure of NFO, interest as specified by SEBI (currently 15% p.a.) will be paid to the investors from the expiry of 5 business days from the date of closure of the subscription period.
Maximum Amount to be raised (if any)	There is no Maximum Amount.
Dividend Policy (IDCW)	The Scheme may distribute, surplus if any, by way of IDCW, as may be decided by the Trustees from time to time. As per the provisions of Paragraph 12.2 of SEBI Master Circular for Mutual Funds dated March 20, 2026, amount can be distributed out of the investor's capital (Equalization Reserve), which is part of sale price that represents realized gains. Whenever distributable surplus will be distributed, a clear segregation between income distribution (appreciation on NAV) and capital distribution (Equalization Reserve) shall be suitably disclosed in the Consolidated Account Statement provided to investors as required under Regulation 34 of SEBI (Mutual Funds) Regulations, 2026 and Paragraph 12.3 of SEBI Master Circular for Mutual Funds dated March 20, 2026. If there is no distributable surplus or surplus amount is too small for distribution, in the opinion of the Trustees, the IDCW (dividend) declaration may not take place. The Scheme is not assuring or guaranteeing any IDCW or returns. IDCW, if declared, shall be paid to the unitholders within 7 working days from the record date.

	The IDCW proceeds will mandatorily be paid directly into the Unitholder's bank account through various electronic payout modes such as Direct credit/ NEFT/RTGS/IMPS/ECS/NECS etc, as directed by SEBI. Please note that physical dispatch of IDCW payment instruments shall be made by the AMC only in exceptional circumstances as specified by SEBI. < S.O. 61> The proceeds will be paid in favour of the Unit holder (registered holder of the Units or, if there is more than one registered holder, only to the first registered holder) with bank account number furnished to the Mutual Fund (please note that it is mandatory for the Unit holders to provide the Bank account details as per the directives of SEBI). The IDCW declared out of the Distributable Surplus of the Scheme will be paid net of tax deducted at source (TDS), to those unit holders whose names appear in the register of unit holders. Pursuant to payment of IDCW, the NAV of the Income Distribution cum Capital Withdrawal Option of the scheme would fall to the extent of payout and statutory levy (if applicable). In the event of failure to dispatch IDCW payments within the stipulated time period in terms of Regulation 46 of MF Regulations, it is clarified that the interest (currently @ 15% p.a.) for the delayed payment of IDCW shall be paid. IDCW/ Dividend Distribution Procedure: In accordance with Chapter 12 of SEBI Master circular for Mutual funds dated March 20, 2026, as amended from time to time, the procedure for IDCW/ Dividend Distribution would be as under: • The Trustees shall decide the quantum of IDCW and the record date in their meeting. IDCW so decided, shall be paid, subject to availability of distributable surplus. • Record date shall be the date which will be considered for the purpose of determining the eligibility of investors whose names shall be adjusted to the extent of IDCW distribution and statutory levy, if applicable, at the close of business hours on record date appear on the register of unit holders for receiving IDCW. The NAV shall be adjusted to the extent of IDCW distribution and statutory levy, if applicable, at the close of business hours on record date. • Within one calendar day of decision by the Trustees, AMC shall display the decision including the record date on the website of AMC. The record date shall be two working days from the date of publication in at least one English newspaper or in a newspaper published in the language of the region where the Head Office of the mutual fund is situated, whichever is issued earlier. • Before the issue of such notice, no communication whatsoever indicating the probable date of IDCW (dividend) declaration will be issued by Mutual Fund. • The notice will, in font size 10, bold, categorically state that pursuant to IDCW distribution, NAV of the Scheme would fall to the extent of payout and statutory levy (if applicable). **Reinvestment of Income Distribution cum Capital Withdrawal Option:** The unit holders have the option to reinvest the IDCW

	declared by the Scheme. Such unit holders opting to reinvest the IDCW receivable by them shall invest in additional units of the Scheme. Upon exercising such option, the IDCW due and payable to the unit holders will be compulsorily and without any further act by the unit holders reinvested in the Scheme. The IDCW so reinvested shall be constructive payment of IDCW to the unit holders and constructive receipt of the same amount from each unit holder, for reinvestment in units. On reinvestment of IDCW, the number of units to the credit of unit holder will increase to the extent of the IDCW reinvested divided by the first 'Ex-income Distribution NAV' on the day of reinvestment as explained above. There shall, however, be no entry load on the IDCW so reinvested. **Threshold Limit for 'Payout of Income Distribution cum Capital Withdrawal Option'** If the IDCW amount payable to the unit holders under the 'Payout of Income Distribution cum Capital Withdrawal Option' under a folio is less than or equal to Rs. 250/- and where complete bank account details are not provided by the unitholders, then such amount will be compulsorily reinvested wherever reinvestment option is available under the scheme and an account statement will be sent to the investors at their Registered Address. The IDCW shall be re-invested at the prevailing ex-dividend Net Asset Value per Unit on the record date. There shall be no Exit Load on the IDCW so reinvested. The IDCW so reinvested shall constitute a constructive payment of IDCW to the Unit holders and a constructive receipt of the same amount from each Unit holder for reinvestment in Units. **Investment of unclaimed redemption and IDCW amount of the schemes of the CRMF: < S.O. 52>** Pursuant to Paragraph 15.5 of SEBI Master Circular for Mutual Funds dated March 20, 2026, pertaining to "Unclaimed redemption and IDCW amount", a plan under Canara Robeco Liquid Fund – Unclaimed Redemption & Dividend (IDCW) Plan – Direct Growth Option has been introduced with the limited purpose of deploying the unclaimed redemption and dividend (IDCW) amounts of the Schemes of the Canara Robeco Mutual Fund ("CRMF"). The said Plan will not be available for subscription/switch-in by investors/Unit Holders of the schemes of the CRMF. No exit load will be charged on the plan and the Base Expense Ratio (BER) of the Plan will be capped as per the BER of the direct plan of the said Scheme or at 50 bps, whichever is lower. All other terms and conditions of the Scheme remain unchanged. Investors who claim the unclaimed amounts during a period of three years from the due date shall be paid initial unclaimed amount along-with the income earned on its deployment. Investors, who claim these amounts after 3 years, shall be paid initial unclaimed amount along-with the income earned on its deployment till the end of the third year. After the third year, the income earned on such unclaimed amounts shall be used for the purpose of investor education.

Allotment **< S.O. 60>**	Allotments of units, up to 3 decimals/fractions, will be subject to realization of payment instrument and subject to the AMC having been reasonably satisfied of having received clear funds. Subject to the receipt of the specified minimum subscription amount, an applicant, whose application has been accepted shall have the option either to receive the statement of accounts or to hold the units in dematerialized form and the AMC shall issue to such applicant, a statement of accounts specifying the number of units allotted to the applicant or issue units in the dematerialized form as soon as possible but not later than five working days from the date of closure of the initial subscription list. The AMC shall issue units in dematerialized form to a unit holder in a scheme within two working days of the receipt of request from the unit holder. Allotment Confirmation / Consolidated Account Statement (CAS): A Consolidated Account Statement (CAS) shall also be sent to the unitholder in whose folio transactions have taken place during that month, on or before 15th of the succeeding month by e-mail/to the investor's mailing address. In case of specific request received from investors, Mutual Fund will provide an account statement to the investors within 5 (five) Business Days from the receipt of such request. Further, in order to enable a single consolidated view of all the investments of an investor in Mutual Fund and securities held in DEMAT form with Depositories, and the Asset Management Companies (AMCs)/ MF-RTAs shall put in place systems to facilitate generation and dispatch of single consolidated account statement for investors having mutual fund investments and holding DEMAT accounts. In view of the said requirements the account statements for transactions in units of the Fund by investors will be dispatched to investors in following manner: I. Investors who do not hold DEMAT Account Consolidated account statement*, based on PAN of the holders, shall be sent by AMC/ RTA to investors not holding DEMAT account, for each calendar month on or before 15th day of the succeeding month to the investors in whose folios transactions have taken place during that month. Consolidated account statement shall be sent by AMC/RTA every half yearly (September/ March), on or before 21st day of succeeding month, detailing holding at the end of the six month, to all such investors in whose folios there have been no transactions during that period. *Consolidated account statement sent by AMC/RTA is a statement containing details relating to all financial transactions made by an investor across all mutual funds viz. purchase, redemption, switch, Income Distribution cum Capital Withdrawal payout, Income Distribution cum Capital Withdrawal reinvestment, systematic investment plan, systematic withdrawal plan and systematic transfer plan, etc. and holding at the end of the month. II. Investors who hold DEMAT Account

	Consolidated Account Statement**, based on PAN of the holders, shall be sent by Depositories to investors holding DEMAT account. If there is any transaction in any of the demat accounts of the investor or in any of the mutual fund folios, then CAS shall be sent to that investor on monthly basis. The depositories shall dispatch the CAS to investors that have opted for delivery via electronic mode, within twelve (12) days from the month end and to investors that have opted for delivery via physical mode, within fifteen (15) days from the month end. In case there is no transaction in any of the mutual fund and demat accounts then CAS with holding details shall be sent to the investors on half yearly basis. The depositories shall dispatch the CAS to investors that have opted for delivery via electronic mode, on or before the eighteenth (18th) day of April and October and to investors that have opted for delivery via physical mode, on or before the twenty-first (21st) day of April and October. In case of DEMAT accounts with nil balance and no transactions in securities and in mutual fund folios, the depository shall send account statement in terms of regulations applicable to the depositories. **Consolidated account statement sent by Depositories is a statement containing details relating to all financial transactions made by an investor across all mutual funds viz. purchase, redemption, switch, reinvestment of Income Distribution cum Capital Withdrawal , payout of Income Distribution cum Capital Withdrawal, systematic investment plan, systematic withdrawal plan, systematic transfer plan, bonus etc. and transactions in dematerialised securities across DEMAT accounts of the investors and holding at the end of the month. Following provisions shall be applicable to CAS sent through AMC/ RTA and CAS sent through depositories: Investors are requested to note that for folios which are not included in the CAS, AMC shall henceforth issue monthly account statement to the unit holders, pursuant to any financial transaction done in such folios; the monthly statement will be sent on or before fifteenth day of succeeding month. Such statements shall be sent in physical form if no email id is provided in the folio. The statement sent within the time frame mentioned above is provisional and is subject to realisation of payment instrument and/or verification of documents, including the application form, by the RTA/AMC. In the event the folio/ DEMAT account has more than one registered holder, the first named Unit holder/Account holder shall receive the CAS (AMC/RTA or Depository). For the purpose of CAS (AMC/RTA or Depository), common investors across mutual funds/depositories shall be identified on the basis of PAN. Consolidation shall be based on the common sequence/order of investors in various folios/ DEMAT accounts across mutual funds / DEMAT accounts across depository participants. Investors whose folio(s)/ DEMAT account(s) are not updated with

	PAN shall not receive CAS. Investors are therefore requested to ensure that their folio(s)/ DEMAT account(s) are updated with PAN. For Unit Holders who have provided an e-mail address in KYC records, the CAS will be sent by e-mail. The Unit Holder may request for a physical account statement by writing to/calling the AMC/RTA. In case of a specific request received from the unit holders, the AMC/RTA shall provide the account statement to the unit holders within 5 business days from the receipt of such request. Account Statement will be issued on allotment. The Units are transferrable in compliance with Regulation 35 of SEBI (MFs) Regulations, 2026. **Half Yearly Consolidated Account Statement:** A Consolidated Account Statement detailing holding across all schemes at the end of every six months (i.e. September/ March), on or before 21st day of succeeding month, to all such Unit holders in whose folios no transaction has taken place during that period shall be sent by mail/to the investor's mailing address. The half yearly consolidated account statement will be sent by e-mail to the Unit holders whose e-mail address is registered with the Fund, unless a specific request is made to receive in physical. Unit holders who receive account statements by e-mail may download the documents after receiving e-mail from the Fund. Should the Unit holder experience any difficulty in accessing the electronically delivered documents, the Unit holder shall promptly advise the Fund to enable the Fund to make the delivery through alternate means. It is deemed that the Unit holder is aware of all security risks including possible third party interception of the documents and contents of the documents becoming known to third parties. For ease of communication, first applicant's own email ID and mobile number should be provided. As per AMFI Circular No. 135/BP/97/2021-22, if email ID and Contact number of Primary Unit Holder is not available then email ID and Mobile number of family member can be provided. Further, as per the provisions of Paragraph 15.7.4 of SEBI Master Circular for Mutual Funds dated March 20, 2026, CAS issued for the half-year shall also provide the following: The amount of actual commission paid by AMCs/Mutual Funds (MFs) to distributors (in absolute terms) during the half-year period against the concerned investor's total investments in each scheme. (The term 'commission' here refers to all direct monetary payments and other payments made in the form of gifts / rewards, trips, event sponsorships etc. by AMCs/MFs to distributors. The commission disclosed is gross commission and does not exclude costs incurred by distributors such as GST (wherever applicable, as per existing rates), operating expenses, etc.).

	The scheme's average Total Expense Ratio (in percentage terms) for the half-year period for each scheme's applicable plan (regular or direct or both) where the concerned investor has actually invested in. Such half-yearly CAS shall be issued to all investors, excluding those investors who do not have any holdings in MF schemes and where no commission against their investment has been paid to distributors, during the concerned half-year period. **Dematerialization / Rematerialization of Units:** The Applicants intending to hold the Units in dematerialized mode will be required to have a beneficiary account with a Depository Participant of the NSDL/CDSL and will be required to mention in the application form DP's Name, DP ID No. and Beneficiary Account No. with the DP at the time of purchasing Units during the NFO of the scheme. The Units allotted will be credited to the DP account of the Unit holder as per the details provided in the application form. The statement of holding of the beneficiary account holder for units held in DEMAT will be sent by the respective DPs periodically. It may be noted that trading and settlement in the Units of the scheme over the stock exchange(s) (where the Units are listed) will be permitted only in electronic form. If the Unit holder desires to hold the Units in a dematerialized / Rematerialized form at a later date, the request for conversion of units held in Account Statement (non DEMAT) form into DEMAT (electronic) form or vice versa should be submitted along with a DEMAT/REMAT Request Form to their Depository Participants. However, the Trustees / AMC reserves the right to change the dematerialization / rematerialization process in accordance with the procedural requirements laid down by the Depositories, viz. NSDL/ CDSL and/or in accordance with the provisions laid under the Depositories Act, 1996. **Default Option:** In case of valid applications received without indicating any choice of options, it will be considered as option for Growth Option and processed accordingly. In case of incorrect furnishing of DP account details, the AMC shall issue Statement of Account specifying the units allotted to investor within 5 business days from the closure of the NFO.
Refund	If application is rejected, full amount will be refunded within 5 business days from the date of closure of NFO. If refunded later than 5 working days, interest @15% per annum for delay period will be paid and charged to the AMC. In the event of Applications not being complete in all respects and the consequent non allotment, the Scheme will refund the Application Money to the applicant(s), either by Post by way of Cheque or Demand Draft marked 'A/c Payee' or by electronic mode. All refund cheques will be mailed by registered post or as permitted by applicable regulations at the risk of the applicants.

Who can invest This is an indicative list and investors shall consult their financial advisor to ascertain whether the scheme is suitable to their risk profile.	The following persons are eligible and may apply for subscription to the Units of the Scheme (subject to, wherever relevant, purchase of Units of mutual funds being permitted under relevant statutory regulations and their respective constitutions): • Adult Individual(s) and also minor(s) through their parent/guardian. (Application of minors jointly with adults not allowed). Investment in units of CRMF in the name of minor through parent/legal guardian will be subject to Para 15.13 of SEBI Master Circular for Mutual Funds dated March 20, 2026. Kindly refer SAI for the detailed process. • Adult Individual(s) jointly not exceeding three, on first holder or survivor/s basis. • Hindu Undivided Family (HUF) • Partnership Firms • A Company as defined in the Companies Act, 1956/Companies Act, 2013, • Public Sector Undertakings. • A Body Corporate established by or under any law in force in India • A Co-operative Society registered under any law relating to Co-operative Societies in India • A Religious or Charitable Trust / Wakfs or a Society established under the relevant laws and authorized to invest in Mutual Fund Schemes • Foreign Portfolio Investor who satisfies the eligibility criteria prescribed under Regulation 4 and has been registered under Chapter II of Securities and Exchange Board of India (Foreign Portfolio Investor) Regulations, 2019 • Banks and Financial Institutions • Pension Funds/Pension Fund Managers • Non Resident Indians (NRIs) and Persons of Indian Origin (PIOs) on repatriation / non-repatriation basis • Army, Air Force, Navy and other para-military units and bodies created by such institutions. Scientific and Industrial Research Organizations • Multilateral Funding Agencies / Body Corporates incorporated outside India with the permission of Government of India / Reserve Bank of India • Other Schemes of the Fund subject to the conditions and limits prescribed under SEBI Regulations • Any other category of investors that may be permitted by the Trustees as per the Indian Laws in future. **Notes**: 1. Non Resident Indians (NRIs) and Persons of Indian origin (PIOs) residing abroad /Overseas Citizens of India (OCI))/ Foreign Portfolio Investors (FPIs) have been granted a general permission by Reserve Bank of India under Schedule 5 of the Foreign Exchange Management (Transfer or Issue of Security by a Person Resident Outside India) Regulations, 2000 for investing

	in / redeeming units of the mutual funds subject to conditions set out in the aforesaid regulations. 2. In case of application(s) made by Individual Investors under a Power of Attorney, the original Power of Attorney or a certified true copy duly notarised should be submitted. In case of applications made by Non-Individual Investors, the authorized signatories / officials of Non-Individual investors should sign the application under their official designation and as per the authority granted to them under their Constitutive Documents/Board resolutions, etc. A list of specimen signatures of the authorized officials, duly certified / attested should also be attached to the Application Form. The Fund/AMC/Trustees shall deem that the investments made by the Investors are not prohibited by any law/Constitutive documents governing them and they possess the necessary authority to invest/transact. 3. Investors desiring to invest / transact in mutual fund schemes are required to comply with the KYC norms applicable from time to time. Under the KYC norms, Investors are required to provide prescribed documents for establishing their identity and address such as copy of the Memorandum and Articles of Association / bye-laws/trust deed/partnership deed/ Certificate of Registration along with the proof of authorization to invest, as applicable to the KYC Registration Agency (KRA) registered with SEBI. The Fund / AMC / Trustees / other intermediaries will rely on the declarations/affirmations provided by the Investor(s) in the Application/Transaction Form(s) and the documents furnished to the KRA that the Investor(s) is permitted/ authorised by the Constitution document/ their Board of Directors etc. to make the investment / transact. Further, the Investor shall be liable to indemnify the Fund / AMC / Trustees / other intermediaries in case of any dispute regarding the eligibility, validity and authorization of the transactions and / or the applicant who has applied on behalf of the Investors. The Fund / AMC / Trustees reserves the right to call for such other information and documents as may be required by it in connection with the investments made by the investor. 4. Returned cheques are liable not to be presented again for collection, and the accompanying application forms are liable to be rejected. In case the returned cheques are presented again, the necessary charges are liable to be debited to the investor. 5. The Trustees reserves the right to recover from an investor any loss caused to the Scheme on account of dishonour of cheques issued by the investor for purchase of Units of this Scheme. 6. No request for withdrawal of application will be allowed after the closure of New Fund Offer Period.

	The Trustees may inter-alia reject any application for the purchase of Units if the application is invalid or incomplete or non-permissible under law or if the Trustees for any other reason does not believe that it would be in the best interest of the Scheme or its Unitholders to accept such an application.
Who cannot invest	The following persons are not eligible to invest in the Scheme: • Pursuant to RBI A.P. (DIR Series) Circular No. 14 dated September 16, 2003, Overseas Corporate Bodies (OCBs) cannot invest in Mutual Funds. • NRIs and PIOs who are residents of jurisdictions under increased monitoring or high-risk jurisdictions as determined by the Financial Action Task Force (FATF), from time to time. • Any individual who is a foreign national or any other entity that is not an Indian resident under the Foreign Exchange Management Act, 1999 (FEMA Act) except where registered with SEBI as a FPI or FII or sub account of FII or otherwise explicitly permitted under FEMA Act/ by RBI/ by any other applicable authority. • NRIs and PIOs who are residents of the United States of America/defined as United States Persons under applicable laws/ statutes and the residents of Canada and USA. Such other persons as may be specified by AMC from time to time.
How to Apply and other details **< S.O. 35>**	This section must be read in conjunction with Statement of Additional Information of the Fund (herewith referred as "SAI"). • Investor has to be KYC compliant while investing, in case the investor is not KYC compliant, he/she may fill the KYC form and submit the documents as mentioned in the form and submit along with the Investment application form. KYC is mandatory for making investment in mutual fund schemes irrespective of the amount, for details please refer to SAI. • Investors should mandatorily use the Application Forms, Transactions Request, Systematic Investment plan (SIP), Systematic Transfer Plan (STP) and Systematic Withdrawal Plan (SWP) forms included in the KIM and other standard forms available at our Investor Service Centers/ www.canararobeco.com.com, for any financial/non-financial transactions. Any transactions received in any non-standard forms are liable to be rejected. • **SEBI has made it mandatory to fill up the details of their bank account numbers on the application form.** This will protect the interest of the Unit holders from fraudulent encashment of payments. < S.O. 61> • SEBI has also made it mandatory for investors to mention their Permanent Account Number (PAN) transacting in the units of

	the Mutual Fund, irrespective of the amount of transaction. Further linking the PAN with Aadhaar on income tax website is also essential. • The application (both direct application and application routed through Distributor) should be complete in all respects along with the cheque / other payment instrument should be submitted at the Investor Service Center, Official Point of Acceptance of Transaction, at the registered and corporate office of the AMC and the office of the Registrar during their Business Hours on their respective Business Day. Investor can get the application form from either the Investor Service Centers (ISCs)/Official Points of Acceptance (OPAs) of AMC or may be downloaded from the website of AMC https://www.canararobeco.com/. • The AMC/Mutual Fund/RTA will not accept any subscription/ purchase application from Investors if accompanied by a pre-funded instrument (demand draft, pay order, banker's cheque etc.) under the Scheme. • Investors are requested to refer back cover page of the SID and KIM for contact details of Registrar and Transfer Agent, brief details various official points of acceptance, collecting bankers during NFO (if any), etc. • No outstation cheques or stock invests will be accepted. Currently, the option to invest in the Scheme through payment mode as Cash is not available. The Trustees reserves the right to change/modify above provisions at a later date. • All cheques should be crossed "Account Payee Only" and drawn in favour of the scheme name. Any application may be accepted or rejected at the sole and absolute discretion of the Trustee. • Investors may execute transactions online through the official website www.canararobeco.com, Stock Exchange Mechanism and MF Utilities India Private Limited ("MFUI"), a "Category II – Registrar to an Issue" under SEBI (Registrars to an Issue and Share Transfer Agents) Regulations, 1993. • Investors may apply through the ASBA process during the NFO period of the Scheme by filling in the ASBA form and submitting the same to their respective banks, which in turn will block the amount in the account as per the authority contained in ASBA form and undertake other tasks as per the procedure specified therein. • All trading Members of Bombay Stock Exchange (BSE) and National Stock Exchange (NSE), who are registered with AMFI as Mutual Fund Advisors offering the facility of purchase and

	redemption of units of Schemes of Canara Robeco Mutual Fund through stock Exchange platforms are the official Acceptance points for fresh applications as the NFO of the scheme is offered through the stock exchange platforms. • Further pursuant to paragraph 17.2.5 of SEBI Master Circular for Mutual Funds dated March 20, 2026, it has been decided to allow investors to directly access infrastructure of the recognised stock exchanges to purchase mutual fund units directly from Mutual Fund/ Asset Management Companies. Please refer to the SAI and Application form for the detailed instructions.
The policy regarding reissue of repurchased units, including the maximum extent, the manner of reissue, the entity (the scheme or the AMC) involved in the same.	Not Applicable
Restrictions, if any, on the right to freely retain or dispose of units being offered.	**SUSPENSION OF SALE / REDEMPTION OF UNITS** The Mutual Fund at its sole discretion reserves the right to suspend sale and Redemption of Units in the Scheme temporarily or indefinitely when any of the following conditions exist. However, the suspension of sale and Redemption of Units either temporarily or indefinitely will be with the approval of the Trustees: 1. When one or more stock exchanges or markets (including bullion markets, forex markets which provide for valuation), are closed otherwise than for ordinary holidays. 2. When, as a result of political, economic or monetary events or any circumstances outside the control of the Trustees and the AMC or circumstances which are detrimental to the interest of the unit holders. 3. In the event of breakdown in the means of communication used for the valuation of investments of the Scheme, without which the value of the securities of the Scheme cannot be accurately calculated. 4. During periods of extreme volatility of markets, which in the opinion of the AMC are prejudicial to the interests of the Unit holders of the Scheme. 5. In case of natural calamities, strikes, riots and bandhs etc. 6. In the event of any force majeure or disaster that affects the normal functioning of the AMC or the ISC. 7. During the period of Book Closure. 8. If so directed by SEBI. **Right To Limit Redemptions** Subject to complying with the requirements as stated at Paragraph 5.3 of SEBI Master Circular for Mutual Funds dated

	March 20, 2026 the following requirements shall be observed before imposing restriction on redemptions. The AMC with the specific approval of Board of Trustees and Directors under immediate intimation to SEBI, may impose restriction to the redemptions of units of the scheme when there are circumstances leading to a systemic crisis or event that severely constricts market liquidity or the efficient functioning of markets such as Liquidity issues, Market failures, exchange closures, Operational issues like force majeure, technical failures etc. Such restrictions will not exceed 10 working days in a period of 90 calendar days period. No redemption requests up to INR 2 lakh will be subject to such restrictions. Where redemption requests are above INR 2 lakh, AMC will redeem the first INR 2 lakh without restrictions and remaining part over and above INR 2 lakh will be subject to such restrictions as stated above.
Cut off timing for subscriptions/ redemptions/ switches This is the time before which your application (complete in all respects) should reach the official points of acceptance.	**Applicable NAV for Purchases/Switch-ins** Pursuant to Paragraph 9.4 of SEBI Master Circular on Mutual Funds dated March 20, 2026 for purchase application (including switch-in) received within cut-off time on a Business Day, irrespective of the amount, the closing Net Asset Value (NAV) of the day on which the funds are available for utilization shall be applicable. Accordingly, the below cut-off timings and applicability of NAV shall be applicable in respect of valid applications received at the Official Point(s) of Acceptance on a Business Day: **For Purchase (including switch-in) of any amount:** • In respect of valid applications received up to the cut off time of 3.00 p.m. and where the funds for the entire amount are available for utilization before the cut-off time i.e. credited to the bank account of the Scheme before the cut-off time - the closing NAV of the day shall be applicable. • In respect of valid applications received after the cut off time of 3.00 p.m. and where the funds for the entire amount are credited to the bank account of the Scheme either on the same day or before the cutoff time of the next Business Day i.e. available for utilization before the cut-off time of the next Business Day - the closing NAV of the next Business Day shall be applicable. • Irrespective of the time of receipt of application, where the funds for the entire amount are credited to the bank account of the Scheme before the cut-off time on any subsequent Business Day i.e. available for utilization before the cut-off time on any subsequent Business Day - the closing NAV of such subsequent Business Day shall be applicable. **For Switch-ins of any amount:** For determining the applicable NAV, the following shall be ensured:

	• Application for switch-in is received before the applicable cut-off time. • Funds for the entire amount of subscription/purchase as per the switch-in request are credited to the bank account of the Scheme before the cut-off time. • The funds are available for utilization before the cut-off time. • In case of 'switch' transactions from one scheme to another, the transfer of funds shall be in line with the timelines for redemption payouts. For investments through systematic investment routes such as Systematic Investment Plans (SIP), Systematic Transfer Plans (STP), Transfer of Income Distribution cum Capital Withdrawal, etc. the units will be allotted as per the closing NAV of the day on which the funds are available for utilization by the Target Scheme irrespective of the installment date of the SIP, STP or record date of IDCW etc. **Redemptions including switch - outs** • In respect of valid applications received upto 3.00 p.m. by the Mutual Fund, closing NAV of the day of receipt of application, shall be applicable. • In respect of valid applications received after 3.00 p.m. by the Mutual Fund, the closing NAV of the next business day shall be applicable. **Technical issues when transactions are processed through online facilities/ electronic modes:** The time of transaction done through various online facilities / electronic modes offered by the AMC, for the purpose of determining the applicability of NAV, would be the time when the request for purchase / SIP/ sale / switch of units is received in the servers of AMC/RTA. In case of transactions carried out through online facilities / electronic modes, there may be a time lag of few seconds or up to 1-7 banking days between the amount of subscription being debited to investor's bank account and the subsequent credit into the respective Scheme's bank account. This lag may impact the applicability of NAV for transactions where NAV is to be applied, based on actual realization of funds by the Scheme. Under no circumstances will AMC or its bankers or its service providers be liable for any lag / delay in realization of funds and consequent pricing of units. The AMC has the right to amend cut off timings subject to SEBI (MF) Regulations for the smooth and efficient functioning of the Scheme. Representation of SIP transaction which have failed due to technical reasons will also follow same rule.
Minimum amount for purchase/redemption/switches	**For both NFO and Ongoing basis, as applicable.** I. **Lump sum Investment** Purchase: Rs. 5,000 and multiples of Re. 1 thereafter. Additional Purchase: Rs. 1000 and multiples of Re. 1 thereafter

	II. **Systematic Investment Plan (SIP)** For Monthly frequency – Rs 1000 and in multiples of Re. 1 thereafter For quarterly frequency – Rs 2000 and in multiples of Re. 1 thereafter III. **Systematic Transfer Plan (STP)** For Daily/Weekly/Monthly frequency – Rs 1000 and in multiples of Re. 1 thereafter For quarterly frequency – Rs 2000 and in multiples of Re. 1 thereafter IV. **Systematic Withdrawal Plan (SWP)** For Monthly frequency – Rs 1000 and in multiples of Re. 1 thereafter For quarterly frequency – Rs 2000 and in multiples of Re. 1 thereafter For Annual Frequency – Rs. 2000 and in multiples of Re. 1 thereafter. V. **Minimum redemption Amount:** Rs. 1,000/- and in multiples of Re. 1/- thereafter or the account balance, whichever is lower. **Note:** Minimum application amount mentioned above shall not be applicable to the mandatory investments made in the Scheme pursuant to paragraph 7.14 of SEBI Master Circular for Mutual Funds dated March 20, 2026.
Accounts Statements **<S.O.60>**	The AMC shall send an allotment confirmation specifying the units allotted by way of email and/or SMS within 5 working days of receipt of valid application/transaction to the Unit holders registered e-mail address and/ or mobile number (whether units are held in demat mode or in account statement form). A Consolidated Account Statement (CAS) detailing all the transactions across all mutual funds and holding at the end of the month shall be sent to the Unit holders in whose folio(s) transaction(s) have taken place during the month by mail or email on or before 15th of the succeeding month. Half-yearly CAS shall be issued at the end of every six months (i.e. September/ March) on or before 21st day of succeeding month, to all investors providing the prescribed details across all schemes of mutual funds and securities held in dematerialized form across demat accounts, if applicable For further details, refer SAI.
Dividend/ IDCW	The payment of IDCW to the unitholders shall be made within seven working days from the record date. In the event of failure of dispatch of IDCW within the stipulated

	period, the AMC shall be liable to pay interest @ 15 per cent per annum to the unit holders for the period of such delay.
Redemption	The redemption or repurchase proceeds shall be dispatched to the unitholders within 3 working days from the date of receipt of redemption application, complete/in good order in all respects. For list of exceptional circumstances refer para 15.3.3 of SEBI Master Circular for Mutual Funds dated March 20, 2026. AMFI, in consultation with SEBI had published a list of exceptional circumstances for schemes unable to transfer redemption or repurchase proceeds to investors within timeline stipulated above. AMFI has also published/provided the additional timelines for making redemption payment alongwith list of exceptional situations. For further details, refer SAI.
Bank Mandate	In order to protect the interest of Unit holders from fraudulent encashment of cheques, the current SEBI (MF) Regulations has made it mandatory for investors to mention in their Application /Redemption request, their bank name and account number. **< S.O. 61>** The normal processing time may not be applicable in situations where such details are not provided by Investors / Unit holders. The AMC will not be responsible for any loss arising out of fraudulent encashment of cheques and / or any delay / loss in transit. **PROCEDURE FOR CHANGE/UPDATION OF BANK DETAILS** 1. Investors should submit duly filled "Change of Bank Mandate form" at any of the official point of acceptance of transaction of CRMF. 2. The investors have to submit, in original, any one of the following documents of the new bank account: a) Cancelled original cheque of the new bank mandate with first unit holder name and bank account number printed on the face of the cheque. b) Self attested copy of bank statement. c) Bank passbook with current entries not older than 3 months. d) Bank Letter duly signed by branch manager/authorized personnel. 3. Investors are also required to submit in original any one of the following document of the existing bank account: a) Cancelled original cheque with first unit holder name and bank account number printed on the face of the cheque. b) Bank account statement/Pass book.

c) Bank letter on the letterhead confirming the bank account holder with the account details, duly signed and stamped by the Branch

d) In case such bank account is already closed, a duly signed and stamped original letter from such bank on the letter head of bank, confirming the closure of said account.

4. If photocopies of the above stated documents are submitted, investor must produce the original for verification at the official point of acceptance of transaction. The original shall be returned to the investor over the counter upon verification. Kindly note that the photocopies submitted should be attested in original by the Branch Manager or Authorised personnel of the Bank.
5. There shall be a cooling period of 10 calendar days for validation and registration of new bank account. In case of receipt of redemption request during this cooling period, the validation of new Bank mandate and dispatch of redemption proceeds shall be completed within 3 working days.
6. In case, the request for change in bank mandate is invalid/incomplete/dissatisfactory in respect of signature mismatch/document insufficiency/not complying with any requirement as stated above, the request for such change will not be processed and redemption/IDCW proceeds, if any, will be processed in the last registered Bank account.

MULTIPLE BANK ACCOUNTS REGISTRATION FACILITY

The investors have the option to register multiple bank accounts (currently upto 5 for Individuals and 10 for Non – Individuals) for receiving redemption/ IDCW proceeds etc. by providing necessary documents. The option will be registered in a folio/account at the folio level only. This facility is available at AMC level. Investors must specify any one account as the "Default Bank Account". The investor, may however, specify any other registered bank account for credit of redemption proceeds at the time of requesting for the redemption. This facility can be availed by using a designated "Multiple Bank Accounts Registration For" available at Investor Service Centers or on our website www.canararobeco.com. In case of first -time investors, the bank account mentioned on the purchase application form, will be treated as default bank account till a separate request to register multiple bank accounts and change the default bank account to any of other registered bank account is submitted by such investor. Registered bank accounts may also be used for verification of pay - ins (i.e. receiving of subscription funds) to ensure that a third-party payment is not used for mutual fund subscription. The default bank account will be used for all IDCW and redemptions payouts unless Unit holder(s) specifies one of the existing registered bank account in the redemption request for receiving redemption proceeds. Where Unit holder(s) do not specify the default account, the Mutual Fund reserves the right to designate any of the registered bank accounts as default bank account. New bank accounts can only be registered

	using the designated "Multiple Bank Accounts Registration Form¨. If Unit holder(s) provide a new and unregistered bank mandate or a change of bank mandate request with specific redemption/ IDCW payment request (with or without necessary supporting documents), such bank account will not be considered for payment of redemption/ IDCW proceeds, or the Mutual Fund withhold the payment for up to 10 calendar days to ensure validation of new bank mandate mentioned. Any request without the necessary documents will be treated invalid and will not be acted upon and any financial transaction, including redemptions, will be carried with the previously registered details only. Valid change of bank mandate requests with supporting documents will be processed within ten days of documents reaching the head office of the Registrar and any financial transaction request received in the interim will be carried based on the previously registered details. Investors are requested to note the following with respect to the Multiple Bank Registration Facility: 1. Bank registration/deletion request from Unit holder(s) will be accepted and processed only if all the details and necessary documents are attached. The request is liable to be rejected if it is not filled completely and in case of any ambiguous/incorrect/incomplete information. 2. The first/sole Unit holder in the folio should be amongst any one of the bank account holders. Unit holder(s) cannot provide the bank account(s) of any other person or where the first/sole Unit holder is not an account holder in the bank account provided. 3. Unit holder(s) need to attach any one of the following mandatory documents in original, in respect of each bank account for registering the bank accounts, failing which the particular bank account will not be registered. This will help in verification of the account details and register them accurately. ✓ Cancelled cheque with name and account number pre-printed ✓ Bank Statement ✓ Certified Copy of Pass book ✓ Cancelled cheque of existing default bank registered in the folio with name and account number pre-printed a) If the document is not in original, the copy should be certified by the bank or the original document should be produced for verification at the offices of CRAMC b) All documents submitted should clearly evidence the bank name, account number and name of all bank account holders. 4. While registering multiple bank accounts, the Unit holder(s) has to specify any one bank account as the Default Bank Account. If the Default Bank Account is not specified, the Mutual Fund reserves the right to designate any of the bank accounts as Default Bank Account. Default Bank Account will

	be used for all IDCW payouts and redemption payouts under circumstances mentioned below. a) No other registered bank account is specified in the specific redemption request for receiving redemption proceeds. b) A new non-registered bank account is specified in the specific redemption request for receiving redemption proceeds. c) Maturity proceeds of investments in Fixed Maturity Plans (i.e. FMPs). 5. Investors can change the default bank account by submitting the Bank Account Registration Form. In case multiple bank accounts are opted for registration as default bank account, the mutual fund retains the right to register any one of them as the default bank account at its discretion.
Delay in payment of redemption / repurchase proceeds/dividend	Pursuant to Paragraph 15.4 of SEBI Master Circular for Mutual Fund dated March 20, 2026 the AMC shall be liable to pay interest to the Unit holders at 15% or such other rate as may be prescribed by SEBI from time to time, in case the redemption / repurchase proceeds are not made within the prescribed timelines. However, the AMC will not be liable to pay any interest or compensation or any amount otherwise, in case the AMC / Trustee is required to obtain from the investor / unitholders verification of identity or such other details relating to subscription for Units under any applicable law or as may be requested by a regulatory body or any government authority, which may result in delay in processing the application. Investors shall further note that pursuant to Paragraph 15.3.3 of SEBI Master Circular for Mutual Funds dated March 20, 2026, AMFI, in consultation with SEBI had published a list of exceptional circumstances for schemes unable to transfer redemption or repurchase proceeds to investors within timeline stipulated above. AMFI has also published/provided the additional timelines for making redemption payment alongwith list of exceptional situations.
Unclaimed Redemption and Income Distribution cum Capital Withdrawal Amount **< S.O. 52>**	Pursuant to Paragraph 15.5 of SEBI Master Circular for Mutual Funds dated March 20, 2026, on "Unclaimed redemption and IDCW amount", the new plan viz. Canara Robeco Liquid Fund – Unclaimed Redemption & Dividend (IDCW) Plan – Direct Growth Option has been introduced with the limited purpose of deploying the unclaimed redemption and dividend (IDCW) amounts of the schemes of the Canara Robeco Mutual Fund ("CRMF") and this scheme is placed in A-1 cell (Relatively Low Interest Rate Risk and Relatively Low Credit Risk) of Potential Risk Class matrix as per paragraph 6.18 of SEBI Master Circular on Mutual Funds dated March 20, 2026. The said Plan will not be available for subscription/switch-in by investors/Unit Holders of the schemes of the CRMF. No exit load will be charged on the plan and the total expense ratio of the Plan

	will be capped as per the BER of the direct plan of the said Scheme or at 50 bps, whichever is lower. All other terms and conditions of the Scheme remain unchanged. Investors who claim the unclaimed amounts during a period of three years from the due date shall be paid initial unclaimed amount along-with the income earned on its deployment. Investors, who claim these amounts after 3 years, shall be paid initial unclaimed amount along-with the income earned on its deployment till the end of the third year. After the third year, the income earned on such unclaimed amounts shall be used for the purpose of investor education.
Disclosure w.r.t investment by minors **< S.O. 37>**	In accordance with paragraph 15.13 of SEBI Master Circular for Mutual Funds dated March 20, 2026, the process for Investments made in the name of a Minor through Parent/ Guardian is as follows: a) Payment for investment by any mode shall be accepted from the bank account of the minor, parent or legal guardian of the minor or from a joint account of the minor with the Parent or legal guardian. For existing folios, the AMCs shall insist upon a Change of Pay-out Bank mandate before redemption is processed. b) Irrespective of the source of payment for subscription, all redemption proceeds shall be credited only in the verified bank account of the minor, i.e. the account the minor may hold with parent/legal guardian after completing all KYC formalities. c) Upon the minor attaining the status of major, the minor in whose name the investment was made, shall be required to provide all the KYC details, updated bank account details including cancelled original cheque leaf of the new account. No further transactions shall be allowed till the status of the minor is changed to major. The AMC has a system control at the account set up stage of Systematic Investment Plan (SIP), Systematic Transfer Plan (STP) and Systematic Withdrawal Plan (SWP) on the basis of which, the standing instruction is suspended when the minor attains majority, till the status is changed to major.
Any other disclosure in terms of Consolidated Checklist on Standard Observations	**Minimum balance to be maintained and consequences of non-maintenance** There is no minimum balance requirement. **< S.O. 36>**

III. <u>Other Details:</u>

A. In case of Fund of Funds Scheme, Details of Benchmark, Investment Objective, Investment Strategy, TER, AUM, Year wise performance, Top 10 Holding/ link to Top 10 holding of the underlying fund should be provided – Not applicable

B. PERIODIC DISCLOSURES

Half Yearly Financial Results	In accordance with Regulation 70 (2) of the Regulations read with paragraph 6.3 of the SEBI Master Circular for Mutual Funds dated March 20, 2026, the Mutual Fund and the AMC shall, within one month from the close of each half-year ending on 31st March and 30th September, host the unaudited financial results of the Schemes on its website viz. www.canararobeco.com and the website of AMFI i.e. www.amfiindia.com, in a user-friendly, downloadable and machine readable format. Further, written communication (including digital modes such as email/SMS etc.) shall be sent to Unitholders by the AMC about the availability of financial results. Refer Link: https://www.canararobeco.com/documents/statutory-disclosures/un-audited-half-yearly-financial-results/
Monthly Portfolio	As per Regulation 70(3) of the Regulations read with paragraph 6.1 of SEBI Master Circular for Mutual Funds dated March 20, 2026, the Mutual Fund/AMC shall disclose portfolio (along with ISIN) as on the last day of the month for all the Schemes on its website (www.canararobeco.com) and on the website of AMFI (www.amfiindia.com) within 10 calendar days respectively from the close of each month in a user-friendly and downloadable spreadsheet format. In case of Unitholders whose e-mail addresses are registered, the AMC shall send monthly statements of Scheme portfolio to such unitholders via email within the timelines prescribed above. The AMC shall provide a feature wherein a link is provided to investors on their registered email to enable the investor to directly view/download only the portfolio of schemes subscribed by the said investor, along with the scheme risk-o-meter, name of benchmark and risk-o-meter of benchmark. The AMC shall declare on its website the hosting of the monthly statement of its Schemes portfolio on its website and on the website of AMFI and the modes such as SMS, telephone, email or written request (letter) through which a unit holder can submit a request for a physical or electronic copy of the statement of scheme portfolio. The AMC shall provide a physical copy of the statement of its scheme portfolio, without charging any cost, on specific request received from a unit holder. Refer Link: Monthly portfolio: https://www.canararobeco.com/statutory-disclosures/scheme-monthly-portfolio
Annual Report	As per Regulation 70(1) of the Regulations read with paragraph 6.4 of SEBI Master Circular for Mutual Funds dated March 20, 2026, the AMC shall send the digital copy of the scheme-wise Annual Report of the Mutual Fund or an abridged summary thereof to all unitholders within four months from the date of closure of the relevant financial year, in the manner specified by SEBI from time to time. The scheme wise annual report, in machine readable format, shall be hosted on the website of the AMC (www.canararobeco.com) and on the website of AMFI (www.amfiindia.com). The AMC shall display a functional link of the full scheme-wise Annual Reports prominently on its website (www.canararobeco.com).

	The AMC shall send an email/SMS to all unitholders regarding the hosting of scheme wise annual report on its website and on the website of AMFI. The AMC shall e-mail the scheme annual reports or abridged summary thereof, in machine readable formats, to all such unit holders, whose email addresses are registered with the Mutual Fund, within 4 months from the date of closure of the relevant financial year. The said communication shall also include details of modes such as SMS, telephone, email or written request (letter), etc. through which unit holders can submit a request for a physical copy of the scheme wise annual report or abridged summary thereof. The AMC shall provide physical copy of the abridged summary of the Annual Report, prepared in the prescribed format, without any cost, if a request is received from a unitholder. The AMC may provide physical copy of the Annual Report to the unitholders on payment of such nominal fees as may be specified by the Fund. Refer Link: https://www.canararobeco.com/documents/statutory-disclosures/annual-reports-returns/annual-report/?searchyear=
Riskometer (Scheme and Benchmark) **< S.O. 38>**	Based on the scheme characteristics, the Mutual Fund shall assign risk level for scheme. Any change in risk-o-meter of the Scheme or its Benchmark shall be communicated by way of Notice cum Addendum and by way of an e-mail or SMS to unitholders of that particular Scheme in the prescribed format. Riskometer shall be evaluated on a monthly basis and Mutual Fund/ AMC shall disclose the Riskometer along with portfolio disclosure for all their schemes on its website and on AMFI website within 10 calendar days from the close of each month. Mutual Fund shall disclose the risk level of Schemes as on March 31 of every year, along with number of times the risk level has changed over the year, on its website and AMFI website. Mutual Fund shall publish the changes on the Riskometer in the Annual Report and Abridged Summary based on the guidelines prescribed by SEBI from time to time. The AMC shall comply with the requirements of Paragraph 6.16 of SEBI Master Circular for Mutual Funds dated March 20, 2026. Refer Link: https://www.canararobeco.com/documents/statutory-disclosures/annual-schemewise-changes-in-risk-o-meter/
Scheme Summary Document **< S.O. 38>**	The AMC is required to prepare a Scheme Summary Document for all schemes of the Fund. The Scheme Summary document is a standalone scheme document that contains all the applicable details of the scheme. The document is updated by the AMCs on a monthly basis or on changes in any of the specified fields, whichever is earlier. The document is available on the websites of AMC, AMFI and Stock Exchanges in 3 data formats, namely: PDF, Spreadsheet and a machine readable format (either JSON or XML). Refer Link: https://www.canararobeco.com/documents/statutory-disclosures/scheme-dashboard/scheme-summary-document/
Daily Performance Disclosure	The AMC shall upload performance of the Scheme on a daily basis on AMFI website in the prescribed format along with other details such as Scheme AUM and previous day NAV, as prescribed by SEBI from time to time. Refer Link: https://www.amfiindia.com/otherdata/fund-performance

Monthly Average Asset under Management (Monthly AAUM) Disclosure	The Mutual Fund shall disclose the Monthly AAUM under different categories of Schemes as specified by SEBI in the prescribed format (spreadsheet) on a monthly basis on its website viz. www.canararobeco.com and furnish the same to AMFI within 7 working days from the end of the month. Refer Link: https://www.canararobeco.com/documents/statutory-disclosures/disclosure-of-aaum-aum/disclosure-of-aaum/?searchyear=2025-26
Disclosure of category wise portfolio overlap levels	As per paragraph 3.8.10 of the SEBI Master Circular for Mutual Funds dated March 20, 2026, Mutual Funds shall disclose category wise portfolio overlap levels i.e. equity scheme vs other equity schemes, debt scheme vs other debt schemes and hybrid vs other hybrid schemes. Such disclosure shall be published on AMC website for investor communication on a monthly basis. The first disclosure will be made by September 10, 2026, for the portfolio as of August 31, 2026, or such other timeline as prescribed by SEBI from time to time and in the format prescribed by SEBI/ AMFI after consultation with SEBI. Thereafter, disclosures will be made within 10 calendar days from the end of each month or such other timeline as prescribed by SEBI from time to time. The disclosure shall be available at the link: https://www.canararobeco.com/documents/statutory-disclosures/disclosure-of-category-wise-portfolio-overlap-levels/

Note: This is a new Scheme and therefore, the requirement of the above mentioned disclosures are currently not applicable for the Scheme. The information/disclosures as and when applicable, shall be updated at the below mentioned links post launch of the Scheme.

C. TRANSPARENCY/NAV DISCLOSURE (Details with reference to information given in Section I): < S.O. 41>

The Direct Plan under the Scheme will have a Separate NAV. The AMC will calculate and disclose the first NAV of the Scheme within 5 (five) Business Days from the date of allotment. Thereafter, the AMC will calculate the NAV of the Scheme on every Business Day. The AMC shall prominently disclose the NAVs of the Scheme under a separate head on the website of the Fund (www.canararobeco.com) and on the website of AMFI (www.amfiindia.com) by 11.00 p.m. on the day of declaration of the NAV. In case of any delay in uploading on AMFI website, the reasons for such delay would be explained to AMFI in writing. If the NAVs are not available before the commencement of business hours on the following day due to any reason, the Mutual Fund shall issue a press release giving reasons and explaining when the Mutual Fund would be able to publish the NAVs.

Further, the Mutual Fund / AMC will extend facility of sending latest available NAVs of the Scheme to the Unit holders through SMS upon receiving a specific request in this regard. Also, information regarding NAVs can be obtained by the Unit holders / Investors by calling or visiting the nearest Investor Service Center (ISC).

Refer Link: https://www.canararobeco.com/track-nav

D. TRANSACTION CHARGES AND STAMP DUTY

Transaction Charges:

No transaction charges shall be deducted from the investment amount for transactions / applications received through the distributors (i.e. in Regular Plan) and full subscription amount will be invested in the Scheme, subject to statutory levies.

Stamp Duty:

Pursuant to Notification No. S.O. 1226(E) and G.S.R. 226(E) dated March 30, 2020 issued by the Department of Revenue, Ministry of Finance, Government of India, read with Part I of Chapter IV of Notification dated February 21, 2019 issued by Legislative Department, Ministry of Law and Justice, Government of India on the Finance Act, 2019, a stamp duty @ 0.005% of the transaction value would be levied on allotment of Mutual Fund units including units allotted in demat mode. Accordingly, pursuant to levy of stamp duty, the number of units allotted on subscriptions (including reinvestment of IDCW) to the unitholders would be reduced to that extent.

For more details refer SAI.

E. ASSOCIATE TRANSACTIONS:

Please refer to Statement of Additional Information (SAI).

F. TAXATION:

For details on taxation please refer to the clause on Taxation in the SAI apart from the following:

Particulars	Resident Investors	Non- Resident Investors	Mutual Fund
Tax on Dividend	Taxed in the hands of unitholders at applicable slab rate under the provisions of the Income-tax Act, 2025 (Act)	Taxed in the hands of unitholders at the rate of 20% u/s 207 of the Act (plus applicable surcharge and cess) or applicable tax treaty rate, subject to satisfying conditions relating to treaty eligibility.	NIL
Capital Gains Tax:			
Long Term Capital Gains under section 198: (Held for a period of more than 12 Months) in excess of INR 1.25 lakh provided STT is paid on transfer of such units.	12.5% (plus applicable surcharge and cess) without indexation	12.5% (plus applicable surcharge and cess) without indexation	NIL
Short Term Capital Gains under Section 196: (Held for a	20% (plus applicable surcharge and cess)	20% (plus applicable surcharge and cess)	NIL

Particulars	Resident Investors	Non- Resident Investors	Mutual Fund
period of 12 months or less), provided STT is paid at the time of transfer of such units			

Notes –

1. Canara Robeco Mutual Fund is a Mutual Fund registered with the Securities & Exchange Board of India and hence the entire income of the Mutual Fund will be exempt from income tax in accordance with the provisions of Schedule VII (point no. 20) of the Act.

2. Equity oriented Mutual Fund as per Explanation to Section 198 has defined to include the mutual funds where minimum 65% of proceeds is invested in equity shares of listed domestic companies and specified funds of funds (i.e., a fund where minimum 90% of proceeds of such fund is invested in another fund and such fund has invested minimum 90% of proceeds in equity shares of listed domestic companies.) The percentage of equity shareholding or unit held in respect of a fund is to be computed using the annual average of the monthly averages of opening and closing figures.

3. Surcharge at the following rate to be levied in case of individual /HUF / non-corporate non-firm unit holders for equity oriented mutual fund:

Income	Individual /HUF / non-corporate non-firm unit holders*
Rs 50 lakh to 1 crore (including income under section 196 and 198 of the Act)	10%
Above Rs 1 crore upto Rs 2 crores (including income under section 196 and 198 of the Act)	15%
Above Rs 2 crores upto Rs 5 crores (excluding income under section 196 and 198 of the Act)	25%
Above Rs 5 crores (excluding income under section 196 and 198 of the Act)	37%[#]

*The surcharge rate in case of capital gains arising on sale of equity shares, units of equity oriented mutual funds, etc. taxed under section 196 or section 198 or income by way of dividend in case of individual, HUF, AOP, BOI, AJP (both for resident and non-resident in India) is 15%.
[#]Maximum Surcharge rate shall be 25% in case of individuals who has opted for new tax regime under section 202.

4. Surcharge rates for Companies/ firm

Total Income	Rate of Surcharge for Domestic Companies*	Rate of Surcharge for Foreign Companies
Above Rs 1 crore up to Rs 10 crores	7%	2%
Above Rs 10 crores	12%	5%

*Surcharge rate shall be 10% in case resident companies opting taxation under section 200 and section 201 of the Act on any income earned. In case of firm with total income exceeding Rs 1 crore, surcharge rate shall be 12%.

5. Health and Education cess @ 4% on aggregate of base tax and surcharge.

6. In case of domestic companies whose turnover or gross receipts does not exceed INR 400 crore during the previous year 2023-24, the applicable tax rate shall be 25%. Accordingly, in cases of such domestic companies, the applicable tax rate on short-term capital gains shall be 27.82% or 29.12%.

   From AY 2020-21 onwards domestic companies can opt for a lower tax rate of 22% (plus surcharge of 10% and cess of 4%) for onwards as per section 200/201 of the Act subject to prescribed conditions. Accordingly, in such cases, the applicable tax rate on short-term capital gains shall be 25.17%.

7. The Scheme will attract securities transaction tax (STT) at 0.001% on the redemption value.

8. Withholding of Taxation by Mutual Fund will as per applicable withholding tax rate.

For further details on taxation please refer to the clause on Taxation in the SAI.

G. RIGHTS OF UNITHOLDERS:

Please refer to SAI for details.

H. LIST OF OFFICIAL POINTS OF ACCEPTANCE:

For details of official point of acceptance please refer:
https://www.canararobeco.com/contact-us/#locate-us

I. PENALTIES, PENDING LITIGATION OR PROCEEDINGS, FINDINGS OF INSPECTIONS OR INVESTIGATIONS FOR WHICH ACTION MAY HAVE BEEN TAKEN OR IS IN THE PROCESS OF BEING TAKEN BY ANY REGULATORY AUTHORITY: < S.O. 48>

For latest update please refer Disclosure of Penalties & Pending Litigation Link:
https://www.canararobeco.com/documents/forms-downloads/disclosure-related-to-offer-documents/ **< S.O. 49>**

Note: The Board of Directors of Trustee Company have approved the Scheme Information Document of Canara Robeco Arbitrage Fund on August 06, 2026.

IMPORTANT NOTICE

Any dispute arising out of this issue shall be subject to the exclusive jurisdiction of the Courts in India. Statements in this Scheme Information Document are, except where otherwise stated, based on the law, practice currently in force in India, and are subject to changes therein. **< S.O. 62>**

"Notwithstanding anything contained in the Scheme Information Document the provisions of the SEBI (Mutual Funds) Regulations, 2026 and the Guidelines thereunder shall be applicable." < S.O. 63>