

**SCHEME INFORMATION DOCUMENT DISCLOSURE FOR ALL SCHEMES OF THE FUND**

**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**

1. Details of all monetary penalties imposed and/ or action taken during the last three years or pending with any financial regulatory body or governmental authority, against Sponsor(s) and/ or the AMC and/ or the Board of Trustees /Trustee Company; for irregularities or for violations in the financial services sector, or for defaults with respect to shareholders or debenture holders and depositors, or for economic offences, or for violation of securities law. Details of settlement, if any, arrived at with the aforesaid authorities during the last three years:
  - Demand order has been received by DSP Asset Managers Private Limited (“the Company”) from the Office of the Principal Commissioner of CGST & CX Mumbai South Commissionerate u/s 74 of the Central Goods and Services Tax Act, 2017 (“the Act”) for the period July 2017 to October 2018 for an amount of INR 37,06,33,376/- along with applicable interest and penalty under the provisions of the Act. The same pertains to wrong availment of input tax credit on reimbursement of commission to Mutual Fund by the Company. The Company has filed an appeal against the Order before the Commissioner of Central Tax (Appeals) – I, Mumbai.
  - DSP Asset Managers Private Limited (“the Company”) has received a demand order from the Office of Sales Tax Officer Class II/AVATO in the state of Delhi u/s 73 of the Central Goods and Services Tax Act, 2017 (“the Act”) for the Financial Year 2018-19 for an amount of INR 10.15 lacs (including interest & penalty) under the provisions of the Act. The same pertains to availment of input tax credit. The Company has filed an appeal against this Order before the Appellate Authority.
  - DSP Asset Managers Private Limited (“the Company”) has received a demand order from the Office of Assistant Commissioner GST in the state of Tamil Nadu u/s 73 of the Tamil Nadu Goods and Services Tax Act, 2017 (“the Act”) for the Financial Year 2020-21 for an amount of INR 17.46 lacs (including interest & penalty) under the provisions of the Act. The same pertains to availment of input tax credit. The Company has filed an appeal against this Order before the Appellate Authority.
  - Demand order has been received by DSP Mutual Fund (‘the Fund’) from the Office of the Principal Commissioner of Central GST & C. EX Mumbai South Commissionerate u/s 73(1) of the Finance Act, 1994 (‘the Act’) for the period April 2015 to June 2017 for an amount of INR 17,89,967/- along with applicable interest and penalty under the provisions of the Act. The same pertains to liability of service tax on transaction charges collected the Fund and paid to distributors. The Fund would be filing an appeal against the Order before the Appellate authority.
2. Details of all enforcement actions taken by SEBI in the last three years and/ or pending with SEBI for the violation of SEBI Act, 1992 and Rules and Regulations framed there under including debarment and/ or suspension and/ or cancellation and/ or imposition of monetary penalty/adjudication/enquiry proceedings, if any, to which the Sponsor(s) and/ or the AMC and/ or

the Board of Trustees /Trustee Company and/ or any of the directors and/ or key personnel (especially the fund managers) of the AMC and Trustee Company were/ are a party:

- An Adjudication Order dated December 29, 2022 has been issued in the matter of practice of charging total expense ratio to AMC books by DSP Mutual Fund in case of DSP Nifty 50 ETF. Pursuant to said order, a monetary penalty of Rs. One lakh each has been imposed on DSP Investment Managers Private Limited and DSP Trustee Private Limited which was paid on January 30, 2023 and January 27, 2023, respectively.

3. Any pending material civil or criminal litigation incidental to the business of the Mutual Fund to which the Sponsor(s) and/ or the AMC and/ or the Board of Trustees /Trustee Company and/ or any of the directors and/ or key personnel are a party:

- On January 21, 2020, the AMC filed a plaint in the Honorable High Court of Judicature at Bombay, Ordinary Original Civil Jurisdiction in its Commercial Division a suit for infringement of trademark and passing off (Category Code no.1017 Act Code No.87) against DSP Realty, a proprietary concern of Shrikant Bhausahub Pawar ('Defendant'). The mentioned suit was filed inter-alia for the acts of infringement, passing off and damages by the Defendant, whose trade mark is deceptively similar to the AMC's registered DSP marks. On February 04, 2020, the Honorable High Court granted adinterim relief restraining the Defendant from using of trademark. The matter is now at hearing stage and the AMC is awaiting an intimation in relation to the hearing date from the High Court.
- AMC holds non-convertible debentures issued by Accelerating Education and Development Private limited (AEDPL), a Resonance group entity vide Debenture Trust Deed dated November 10, 2016. AEDPL defaulted in repayment of redemption amount. AMC filed a petition under section 9 of the Arbitration and Conciliation Act, 1996 before the Delhi High Court seeking interim reliefs inter alia in the nature of non-alienation of assets for securing the entire amount of Rs. 144,76,82,011/- due and payable by Resonance Group to AMC. During the course of hearing dated 28th May 2021 AEDPL and other Resonance group entities had undertaken not to alienate their assets. The pleadings stand completed and the matter is ripe for arguments. In the meantime, steps are to be taken for constitution of the arbitral tribunal, failing which, the parties are to take the steps as contemplated under the Arbitration Act. As the arbitral tribunal has not been constituted and no further interim orders could be passed in accordance with the provisions of Section 9 of the Arbitration and Conciliation Act, 1996, the petition has been disposed of and the interim restraint to not alienate assets stands vacated.
- AMC had filed Company Application No. 19 of 2024 ("Company Application") in Company Petition Number 3638 of 2018 before National Company Law Tribunal, at Mumbai ("NCLT") on 28th December, 2023 against Grant Thornton India (Bharat) LLP, Infrastructure Leasing and Financial Services Limited ("IL&FS") and IDBI Trusteeship Limited. The said Company Application sought, inter-alia, admission of AMC's claim amounting to INR 357 Crores (i.e., guarantee claim due and payable from IL&FS under the Debenture Trust Deed and Parent Agreement, both, dated 22nd March, 2016) in the insolvency resolution process of IL&FS. GT and ITSL had filed their respective replies to the Company Application. Rejoinders were filed to replies filed by GT and ITSL to the Company Application. No reply to the Company Application was filed by IL&FS. The Company Application was heard on various dates namely 17th January, 2024, 12th February, 2024, 11th March, 2024, 12th April, 2024 and 29th April, 2024. Pursuant to the direction of the NCLT, Written Submissions on behalf of AMC also filed. Vide an order dated 13th May, 2024, the NCLT declined to grant the relief(s) sought

by the AMC in the Company Application. AMC has filed an appeal against the order dated 13th May, 2024 passed by the NCLT before the National Company Law Appellate Tribunal (“NCLAT”), at New Delhi on 25th June, 2024. The appeal was heard by NCLAT on 6th September, 2024. The NCLAT issued notice to the respondents i.e. GT, IL&FS and ITSL and directed them to file their replies with 2 weeks. GT, IL&FS and ITSL have filed their replies. Pleadings are complete in the matter. The hearing of the Appeal was now adjourned to 20th March, 2025 at 2 pm with a noting “High on Board”. On 20th March, 2025, the said Appeal was heard at length by NCLAT. NCLAT directed the parties to file written submissions and reserved the Appeal for passing the final order and judgement. AMC and IL&FS has filed their respective written submissions on 27th March, 2025. Thereafter, the NCLAT passed an Order dated 1st May, 2025 dismissing the said Appeal. AMC made an appeal before the Hon’ble Supreme Court challenging the Order dated 1st May, 2025 passed by the NCLAT and the appeal challenging the aforesaid Order dated 1st May, 2025, has been filed before the Supreme Court of India. The said Civil Appeal, has been registered as C.A. No. 009863 / 2025. The Civil Appeal was heard by the Hon’ble Supreme Court on 1st September, 2025. Vide an order dated 1st September, 2025, the Hon’ble Supreme Court dismissed the said Civil Appeal. AMC is in the process of filing a Consumer Complaint against the Debenture Trustee i.e. IDBI Trusteeship, seeking compensation towards the loss incurred by AMC towards delay caused by the Debenture Trustee in filing AMC’s Claim.

- Coffee Day Natural Resources Private Limited (“CDNRPL”) has defaulted in repaying a sum of INR 97,67,64,888/- towards several unredeemed Non Convertible Debentures issued and allotted to AMC. In light of this outstanding debt and the continuing default, thereof, AMC has filed an application u/s 7 of the Insolvency and Bankruptcy Code, 2016 in relation to CDNRPL before the National Company Law Tribunal, Bengaluru on 4th April 2025. The aforesaid Application was registered as C.P.(IB)/172(BEN)2025 and the same was listed for hearing on 27th June, 2025. The aforesaid application was adjourned to 29th July, 2025, for further directions. The said Application was thereafter listed on 29th July, 2025 and was adjourned to 3rd September, 2025 with directions from the Tribunal for DSP to file its Form D i.e. Record of Default and a copy of the Board Resolution duly signed by the authorized representative. The Application was thereafter listed on 3rd September, 2025, when the Advocate representing CDNRPL appeared before the Tribunal and filed her Vakalatnama. The Tribunal passed directions for DSP to comply with the Tribunal’s previous Order dated 29th July, 2025 and directed CDNRPL to file its reply once DSP has complied with the aforesaid Order dated 29th July, 2025. Thereafter the Application was adjourned to 3rd November 2025, for compliance. The Application was thereafter listed on 3<sup>rd</sup> November 2025, when the Advocate representing DSP informed the Tribunal that the record of default has been filed with NeSL and further requested the Tribunal for some time to file the same before the Tribunal. The same was granted by the Tribunal. Further, the Advocate representing CDNRPL requested 3 weeks’ time to file a reply to the Application. The same was granted by the Tribunal and thereafter the Application was adjourned to 16<sup>th</sup> December, 2025.
- The Fund through its AMC has filed a criminal application Filing No. 13559 of 2025 (“Application”) before the Chief Judicial Magistrate, Patiala House Court, Delhi under Section 503 of the Bharatiya Nagrik Suraksha Sanhita, 2023 (“BNSS”), seeking directions ordering the police station(s) in charge to release the lien marking on the Fund’s various bank accounts with Axis Bank and Citibank N.A. The said bank accounts were lien marked in respect of a total amount of INR 4,82,56,471/-, presumably under Section 106 of BNSS pursuant to a complaint lodged on the National Cybercrime Reporting Portal bearing reference no. 20807250047769 (“Complaint”). While the Fund has not yet been furnished a copy of the

Complaint or any FIR filed pursuant thereto, it appears that a Complaint was lodged by an individual (“Complainant”) against another individual (“Accused”) both of whom are unconnected to the Fund. The Fund is informed that the reason why its bank accounts are lien marked is because the Accused allegedly defrauded the Complainant and a part of the proceeds of the fraud were invested by the Accused into an intermediary (“Intermediary”) which then invested the amounts with the Fund. In its Application, the Fund has clarified that all of the amounts invested by the Intermediary have been redeemed much before the lodging of the Complaint and the Fund does not possess the alleged proceeds of the alleged crime. Thus, the Fund has sought that the lien marking should be immediately lifted as it has no nexus with the alleged crime or the proceeds of the alleged crime. The court by virtue of its order dated August 08, 2025, agreed to the submission made by the Fund and has ordered to lift the lien marking of the accounts from immediate effect.

4. Any deficiency in the systems and operations of the Sponsor(s) and/ or the AMC and/ or the Board of Trustees/Trustee Company which SEBI has specifically advised to be disclosed in the SID, or which has been notified by any other regulatory agency

NONE

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