

dais

DIGITAL ASSETS INVESTMENT SERVICE



TAX Optimisation



Regulated & Secure



Access to Global
Digital Assets



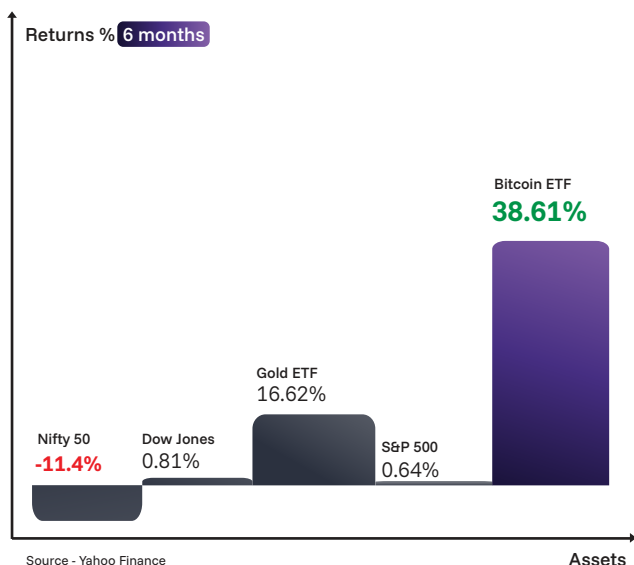
Efficient Investment
Structure

About DAIS

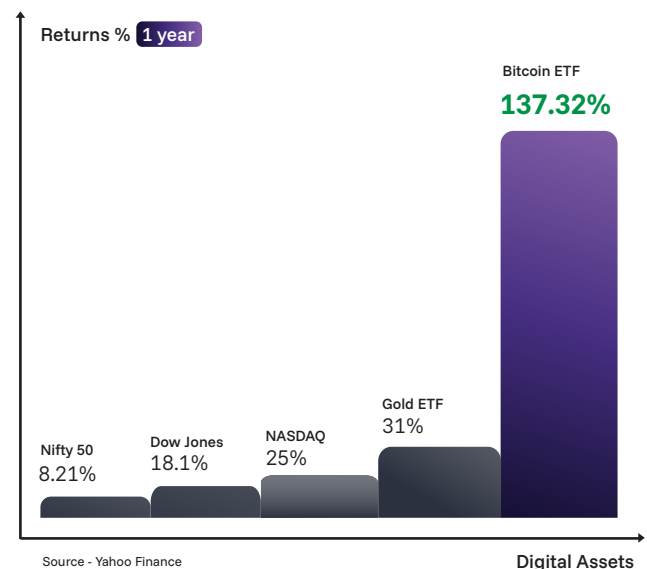
9Point Capital is India's first Digital Asset Management Company, offering investors an opportunity to invest in Bitcoin ETFs through the Liberalized Remittance Scheme (LRS). This innovative structure allows investors to plan and reduce the 30% flat crypto tax, instead paying only capital gains tax (long-term or short-term) and TCS (refundable after filing ITR), making Bitcoin ETF investments more tax-efficient and regulatory-compliant.

Our Separately Managed Accounts (SMAs) provide exclusive exposure to Bitcoin ETFs, leveraging the power of regulated digital asset investments under the Liberalized Remittance Scheme (LRS). This structure allows Indian investors to optimize tax efficiency, replacing the 30% direct crypto tax with capital gains tax at 12.5% while ensuring regulatory compliance.

With a focus on precision, risk management and institutional security, our investment strategy delivers optimized risk-adjusted returns, tailored for HNIs, UHNIs and professional investors.



As of 17/03/2025



From 01/01/2024 To 31/01/2025

Why 9Point Capital?

- **Tax Optimization:** Lower tax burden compared to direct crypto investments.
- **Regulated & Secure:** Bitcoin ETF investments are insured and protected, eliminating risks of hacking or wallet mismanagement.
- **Access to Global Digital Assets:** Invest in leading Bitcoin ETFs without direct exposure to cryptocurrency volatility.
- **Efficient Investment Structure:** Invest through separately managed accounts (SMAs) tailored to individual investor profiles.

Investment Objective

9Point Capital aims to provide investors with professionally managed exposure to Bitcoin ETFs while ensuring:

- **Regulatory Compliance** - Investing through globally recognized ETFs for seamless adherence to Indian investment regulations.
- **Tax Efficiency** - Utilising capital gains tax benefits instead of the 30% flat crypto tax.
- **Optimized Returns** - Achieving alpha through structured digital asset exposure.

Investment Strategy

Our strategy is built on dynamic portfolio churning and real-time market insights to maximize returns while managing risk:

- **Active Portfolio Churning** - Positions are adjusted based on market conditions to capture optimal entry & exit points.
- **Real-Time Insights & Data-Driven Decision Making** - Continuous monitoring of Bitcoin ETF trends ensures precision-driven investment adjustments.
- **Risk-Adjusted Allocation** - Funds are rotated strategically across top-performing ETFs to enhance stability and maximise alpha and reduce drawdowns.

Investment Process

Investor Onboarding: KYC verification and LRS compliance check including fund transfer.

Capital Allocation: Funds are invested in globally recognized spot Bitcoin ETFs and other permitted securities.

Risk Management: Active monitoring to ensure stability with proper hedging aimed to reduce volatility of portfolio.

Redemption Flexibility: Investors can redeem their holdings based on market opportunities, subject to exit load.

Aspect	Direct Bitcoin Investment	Spot Bitcoin ETF Investment
Capital Gain Tax	30% flat tax on all gains	12.5% for LTCG (≥ 24 months) : slab rate for STCG.
Loss Offset	Not allowed	Allowed (can be offset against capital gains)
TDS/TCS	1% TDS on all crypto transactions	No TDS on ETFs, 20% TCS on remittances over ₹10 lakh under LRS
LRS Investment Limit	Not applicable	Up to USD 250,000 per year
Tax Harvesting	Not available	Available-losses can reduce tax liability
Cybersecurity Risks	Risk of hacking and fraud	\$500K Insurance protected, secure investment

Risk Management Strategy

At 9Point Capital, managing risk is as critical as generating returns. Our multi-layered risk framework ensures:

- **Regulatory Oversight** - Compliant with global & Indian investment laws.
- **Volatility Management** - exposure through ETFs mitigates sudden market shocks.
- **Liquidity Focus** - Investors can enter/exit positions with minimal friction.

Management Fee: Transparent & Competitive

- **AUM fees:** 2% annually (charged upfront).
- **Performance Fee:** 20% of profits exceeding a 12% hurdle rate (charged annually).
- **Exit Load:** 3-1% on redemptions within 1-3 years, respectively.

Investment Structure

- Minimum Investment: ₹1 crore
- Investment Horizon: 3-5 Years

RISK AND DISCLOSURES

9Point Capital, an introductory firm to VTI IFSC, a broker-dealer registered with the International Financial Services Centres Authority (IFSCA), emphasises investor protection and regulatory compliance while facilitating global investment opportunities.

Key Risk Areas: Investment Risks: Financial markets carry inherent risks such as market volatility, liquidity constraints, and economic uncertainties. International investments, like ADRs and ETFs with non-U.S. securities, entail additional risks, including currency fluctuations and regulatory changes. Digital Asset Risks: Digital Asset ETFs are volatile, influenced by regulatory changes, cybersecurity threats, and market conditions. Technological risks, custodial failures, and evolving regulations may impact investment value. Regulatory & Compliance Risks: Cross-border investments must comply with IFSCA, SEC, FINRA, and RBI guidelines. Legal or regulatory changes may affect outcomes.

Technological Risks: Risks include system outages, slow response times, and cybersecurity threats despite robust measures. **Custodial & Counterparty Risks:** Investments involve third-party custodians and broker-dealers, exposing investors to potential counterparty and operational risks. **Taxation & Compliance Risks:** Cross-border investments may trigger tax obligations under U.S. and Indian laws. Non-compliance may lead to penalties.

Investor Responsibilities: Investors must assess product suitability, conduct due diligence, and seek independent advice. Over-leveraging or speculative trading can amplify losses.

Limitations and Disclaimers: The website content is for informational purposes only and not an offer or solicitation for securities transactions. 9Point Capital and VTI IFSC disclaim liability for reliance on the information provided. Users are responsible for ensuring compliance with applicable laws in their jurisdiction.