

Abridged Annual Report 2025-2026

SPONSOR

360 ONE WAM Limited
Registered Office: 360 ONE Centre, Kamala City,
S.B. Marg, Lower Parel, Mumbai - 400 013

ASSET MANAGEMENT COMPANY

360 ONE Asset Management Limited
Registered Office:
360 ONE, Kamala City,
S.B. Marg, Lower Parel,
Mumbai - 400 013

TRUSTEE COMPANY

360 ONE Asset Trustee Limited
Registered Office:
360 ONE Centre, Kamala City,
Senapati Bapat Marg,
Lower Parel, Mumbai - 400 013

CUSTODIAN

Deutsche Bank AG, Filiale Mumbai
4th Floor, Nirlon Knowledge Park,
Block 1, Western Express Highway,
Goregaon (E), Mumbai 400 063

REGISTRAR

Computer Age Management Services Ltd. (CAMS)
"Rayala Towers", Tower I, 6th Floor,
158 Anna Salai, Chennai - 600 002
www.camsonline.com

CUSTODIAN (Commodities)

ORBIS Financial Corporation Ltd.
CIN U67120HR2005PLC036952
4A Ocus Technopolis, Golf Club Road
Sector 54, Gurgaon 122002

STATUTORY AUDITORS

Price Waterhouse Chartered Accountants LLP
252, Veer Savarkar Marg, Shivaji Park,
Dadar (W), Mumbai - 400028

TRUSTEE REPORT

Dear Unitholders,

We have pleasure in presenting the Fifteenth Annual Report of the Schemes of 360 ONE Mutual Fund for the period ended March 31, 2026, along with the audited financial statements of the Schemes of 360 ONE Mutual Fund.

1. Scheme Performance, Future Outlook and Operations of the Schemes.**A. Scheme Performance:****360 ONE Dynamic Bond Fund**

Investment Objective: The investment objective of the scheme is to generate income and long term gains by investing in a range of debt and money market instruments of various maturities. The scheme will seek to flexibly manage its investment across the maturity spectrum with a view to optimize the risk return proposition for the investors.

The net assets of the scheme as on March 31, 2026 is ₹ 594.88 Crore.

Performance of Scheme:

Scheme Name / Benchmark	31-Mar-25 to 31-Mar-26	31-Mar-23 to 31-Mar-26	31-Mar-21 to 31-Mar-26	31-Mar-16 to 31-Mar-26	Since Inception
360 ONE Dynamic Bond Fund - Regular Plan – Growth Option	5.46%	7.73%	6.67%	6.71%	6.83%
360 ONE Dynamic Bond Fund-Direct Plan- Growth Option	5.73%	8.00%	6.93%	7.15%	7.29%
Benchmark: CRISIL Dynamic Bond A-III Index	3.09%	6.63%	5.60%	7.16%	7.41%
Additional Benchmark: CRISIL 10 Year Gilt Index	2.11%	6.80%	4.95%	6.06%	6.11%

Past performance may or may not be sustained in the future. Inception Date: June 24, 2013

360 ONE Dynamic Bond Fund is an open-ended dynamic debt scheme investing across duration. A relatively high-interest rate risk and relatively high credit risk.

360 ONE Dynamic Bond Fund delivered **5.46% return** in FY 2025–26, outperforming the **benchmark return of 3.09%**. It consistently performed well over the long term, with **3-year and 5-year annualized returns of 8.37% and 7.42%**, respectively.

The portfolio is conservatively positioned, with **46.71% in government securities**, Approx **45 % in low-risk debt**, and **9.6% in REITs/InvITs**, with an aim to offer both stability and yield enhancement. It maintains a **moderate duration of 4.63 years**.

360 ONE Liquid Fund:

Investment Objective: To provide liquidity with reasonable returns commensurate with low risk through a portfolio of money market and debt securities with residual maturity of up to 91 days. However, there can be no assurance that the investment objective of the scheme will be achieved.

The net assets of the scheme as on March 31, 2026 is ₹ 1,177.23 Crore.

Performance of Scheme:

Scheme Name / Benchmark	31-Mar-25 to 31-Mar-26	31-Mar-23 to 31-Mar-26	31-Mar-21 to 31-Mar-26	31-Mar-16 to 31-Mar-26	Since Inception
360 ONE Liquid Fund - Regular Plan – Growth Option	5.94%	6.72%	5.77%	5.71%	6.16%
360 ONE Liquid Fund- Direct Plan – Growth Option	6.07%	6.80%	5.83%	5.77%	6.22%
Benchmark: CRISIL Liquid Debt A-I Index	6.07%	6.86%	5.98%	6.06%	6.56%
Additional Benchmark: CRISIL 1 Year T-Bill Index	5.30%	6.67%	5.64%	6.07%	6.49%

Past performance may or may not be sustained in the future. Inception Date: November 13, 2013.

360 ONE Liquid Fund is an open-ended liquid scheme, a relatively high interest rate risk and relatively high credit risk.

The fund delivered an annual return of 5.94% in FY26, in line with industry averages. Throughout the year, the fund maintained a portfolio duration of 57 days, focusing on high-quality credit, with investments in Sovereign, AA+, or A1+ rated instruments. The portfolio was actively managed to ensure adequate liquidity at all times. The scheme saw net inflows of ~₹ 99 crore, closing the financial year with an AUM of ₹1,117 crore. Our disciplined strategy of maintaining high-quality liquidity along with an optimal duration mix contributed to this performance, and we aim to build on this momentum in the coming year.

360 ONE Focused Fund:

Investment Objective: The investment objective of the scheme is to generate long term capital appreciation for investors from a portfolio of equity and equity related securities. However, there can be no assurance or guarantee that the investment objective of the Scheme would be achieved.

The net assets of the scheme as in March 31, 2026 is ₹ 6,046.55 Crore.

Performance of Scheme:

Scheme Name / Benchmark	31-Mar-25 to 31-Mar-26	31-Mar-23 to 31-Mar-26	31-Mar-21 to 31-Mar-26	31-Mar-16 to 31-Mar-26	Since Inception
360 ONE Focused Fund - Regular Plan – Growth option	-6.07%	11.35%	11.61%	15.08%	13.24%
360 ONE Focused Fund - Direct Plan- Growth option	-5.13%	12.44%	12.75%	16.41%	14.56%
Benchmark: BSE 500 TRI	-3.12%	12.89%	11.75%	13.57%	11.74%
Additional Benchmark: BSE Sensex TRI	-6.01%	8.15%	9.05%	12.35%	10.18%

Past performance may or may not be sustained in the future. Inception Date: October 30, 2014.

360 ONE Focused Fund is an open-ended equity scheme investing in maximum 30 multicap stocks

In FY-26, the 360 ONE Focused Fund underperformed its benchmark, the BSE 500 TRI Index. The fund delivered a return of -6.07% during this period, compared to the BSE 500 TRI return of -3.12%. Over the long term, the Fund has delivered meaningful alpha for investors who stayed the course. Across five and ten-year horizons, returns has consistently outperformed the BSE 500 TRI, with the alpha over the benchmark widening meaningfully over longer periods — a testament to the fund's ability to compound wealth through full market cycles

360 ONE Quant Fund:

Investment Objective: The investment objective of the scheme is to generate long term capital appreciation for investors from a portfolio of equity and equity related securities based on a quant theme. However, there can be no assurance or guarantee that the investment objective of the Scheme would be achieved.

The net assets of the scheme as in March 31, 2026 is ₹ 807.40 crore.

Performance of Scheme:

Scheme Name / Benchmark	31-Mar-25 to 31-Mar-26	31-Mar-23 to 31-Mar-26	Since Inception
360 ONE Quant Fund - Regular Plan – Growth option	-3.54%	19.68%	13.01%
360 ONE Quant Fund-Direct Plan- Growth option	-2.14%	21.27%	14.45%
Benchmark: BSE 200 TRI	-3.13%	12.54%	8.90%
Additional Benchmark: BSE Sensex TRI	-6.01%	8.15%	6.66%

Past performance may or may not be sustained in the future. Inception Date: November 29, 2021

360 ONE Quant Fund is an open-ended equity scheme investing based on quant theme.

The 360 ONE Quant Fund delivered performance broadly in line with its benchmark over FY26, with both the fund and the BSE 200 TRI navigating a challenging year for broader markets. Since inception, however, the fund has meaningfully outpaced its benchmark on a cumulative basis, demonstrating the long-term value of its systematic, rules-based approach.

Now over four years old, the fund has been tested across multiple turbulent market phases — including the Russia-Ukraine conflict, the 2024 Indian general elections, and the recent broad-based market correction and has weathered each with resilience. While markets will always carry an element of uncertainty, the fund's track record across these varied conditions reinforces our confidence in the disciplined combination of quality and momentum factors as an effective framework for navigating volatility over the long term.

360 ONE ELSS Tax Saver Nifty 50 Index Fund

Investment Objective: The investment objective of scheme is to invest in stocks comprising the Nifty 50 Index in the same proportion as in the index to achieve returns equivalent to the Total Returns Index of Nifty 50 Index (subject to tracking error), while offering deduction on such investment made in the scheme under section 80C of the Income-tax Act, 1961. It also seeks to distribute income periodically depending on distributable surplus. There is no assurance or guarantee that the investment objective of the Scheme would be achieved. Investments in this scheme would be subject to a statutory lock-in of 3 years from the date of allotment to avail Section 80C benefits.

The net assets of the scheme as in March 31, 2026 is ₹ 65.45 crore.

Performance of Scheme:

Scheme Name / Benchmark	31-03-2024 To 31-03-2025	31-Mar-23 to 31-Mar-26	Since Inception
360 ONE ELSS Tax Saver Nifty 50 Index Fund - Regular Plan – Growth option	-4.42%	9.42%	7.16%
360 ONE ELSS Tax Saver Nifty 50 Index Fund -Direct Plan- Growth option	-4.18%	9.70%	7.42%
Benchmark: Nifty 50 TRI	-3.99%	10.03%	7.80%
Additional Benchmark: BSE SENSEX 50 - TRI	-3.81%	9.89%	7.69%

Past performance may or may not be sustained in the future. Inception Date: December 28, 2022

360 ONE ELSS Tax Saver Nifty 50 Index Fund is an open ended Passive Equity Linked Saving Scheme with a statutory lock-in period of 3 years and tax benefit, replicating/tracking the Nifty 50 index.

360 ONE ELSS Tax Saver Nifty 50 Index Fund (passively managed fund) has underperformed the benchmark since inception. Tracking error of scheme as on March 31, 2026 is 0.43%.

360 ONE Flexicap Fund:

Investment Objective: The investment objective of the scheme is to generate long-term capital appreciation by primarily investing in equity and equity related securities across the entire market capitalization range and investing the remaining portion in debt and money market instruments. However, there can be no assurance or guarantee that the investment objective of the scheme would be achieved.

The net assets of the scheme as in March 31, 2026 is ₹ 1,787.13 crore.

Performance of Scheme:

Scheme Name / Benchmark	31-Mar-25 to 31-Mar-26	Since Inception
360 ONE Flexicap Fund - Regular Plan – Growth option	-5.55%	10.45%
360 ONE Flexicap Fund -Direct Plan- Growth option	-4.11%	12.20%
Benchmark: BSE 500 TRI	-3.12%	9.12%
Additional Benchmark: BSE SENSEX TRI	-6.01%	5.07%

Past performance may or may not be sustained in the future. Inception Date: June 30, 2023

360 ONE Flexicap Fund is an open - ended dynamic equity scheme investing across large cap, mid cap and small cap stocks.

The fund delivered a performance in FY26, returning -5.55% versus -3.12% by the BSE 500 TRI benchmark. The underperformance was driven by higher allocations to mid- and small-cap stocks, as well as strategic positions in the financials, healthcare, and chemicals sectors.

360 ONE Balanced Hybrid Fund:

Investment Objective: The Investment Objective of the fund is to generate long term capital appreciation/income by investing in equity and debt instruments.

However, there is no assurance or guarantee that the investment objective of the Scheme will be achieved. The Scheme does not assure or guarantee any returns.

The net assets of the scheme as in March 31, 2026 is ₹ 714.19 crore.

Performance of Scheme:

Scheme Name / Benchmark	31-Mar-25 to 31-Mar-26	Since Inception
360 ONE Balanced Hybrid Fund - Regular Plan – Growth option	-0.69%	7.46%
360 ONE Balanced Hybrid Fund -Direct Plan- Growth option	0.80%	9.07%
Benchmark: Nifty 50 Hybrid Composite Debt 50:50 Index	-0.64%	6.36%
Additional Benchmark: Nifty 50 TRI	-3.99%	6.30%

Past performance may or may not be sustained in the future. Inception Date: September 25, 2023.

360 ONE Balanced Hybrid Fund is an open-ended balanced scheme investing in equity and debt instruments

Over FY26, the fund's return of -0.69% was broadly in line with its benchmark which itself returned -0.64% over the same period. The Fund has demonstrated consistent long-term performance, compounding at 7.46% since inception against the benchmark return of 6.36%, reflecting the fund's ability to generate steady risk-adjusted returns through a balanced allocation across equity and debt.

The fund maintains a **balanced allocation** of around **41–43% in equities** and **54–55% in debt**, with a small cash component. The **debt portfolio** is tilted toward **low-risk instruments** like government securities and corporate bonds, while the **equity portfolio** is diversified across key sectors including financials, pharma, telecom, and retail. Overall, the 360 ONE Balanced Hybrid Fund demonstrated resilience and steady growth in 2025-26, benefiting from a well-diversified portfolio and active management in a volatile market environment. It remains a compelling choice for investors aiming for a balanced risk-return profile over the medium to long term.

360 ONE Gold ETF:

Investment Objective: The investment objective of the scheme is to generate returns that are in line with the performance of physical gold in domestic prices, subject to tracking error.

However, there is no assurance that the investment objective of the Scheme will be realized and the Scheme does not assure or guarantee any returns.

The net assets of the scheme as in March 31, 2026 is ₹ 131.16 crore.

Performance of Scheme:

Scheme Name / Benchmark	31-Mar-25 to 31-Mar-26	Since Inception
360 ONE Gold ETF	61.92%	61.45%
Benchmark: Domestic prices of gold	64.76%	64.86

Past performance may or may not be sustained in the future. Inception Date: March 07, 2025.

360 ONE Gold ETF is an open-ended exchange traded fund replicating/tracking domestic prices of Gold.

Gold has delivered a stellar performance over the past year, with domestic gold prices have surged by nearly two-thirds over the past year alone an exceptional return by any measure driven by a confluence of factors including persistent geopolitical tensions, sustained central bank buying, a softening dollar, and renewed safe-haven demand.

360 ONE Silver ETF

The investment objective of the scheme is to generate returns that are in line with the performance of physical Silver in domestic prices, subject to tracking error.

However, there is no assurance that the investment objective of the Scheme will be realized and the Scheme does not assure or guarantee any returns.

The net assets of the scheme as in March 31, 2026 is ₹ 49.34 crore.

Performance of Scheme:

Scheme Name / Benchmark	31-Mar-25 to 31-Mar-26	Since Inception
360 ONE Silver ETF	127.27%	125.73%
Benchmark: Domestic prices of silver	127.28%	125.75%

Past performance may or may not be sustained in the future. Inception Date: March 28, 2025.

360 ONE Silver ETF is an open-ended exchange traded fund replicating/tracking domestic prices of silver.

The 360 ONE Silver ETF has delivered good returns both over the past year and since inception, reflecting the strong rally in silver prices over this period. The fund has closely tracked its benchmark, with near-perfect alignment underscoring the robustness of the fund's replication mechanism and its tracking efficiency.

360 ONE Multi Asset Allocation Fund:

Investment Objective: The Investment Objective of the Scheme is to provide the investors an opportunity to invest in an actively managed portfolio of multiple asset classes.

However, there is no assurance that the investment objective of the Scheme will be realized and the Scheme does not assure or guarantee any returns.

The net assets of the scheme as in March 31, 2026 is ₹ 387.88 crore.

Performance of Scheme:

Scheme Name / Benchmark	Since Inception
360 ONE Multi Asset Allocation Fund - Reg - Growth	24.57%
360 ONE Multi Asset Allocation Fund - Dir - Growth	26.43%
Benchmark: BSE 500 TRI – 25% + NIFTY Composite Debt Index – 45% + Domestic prices of Gold and Silver (30%)	24.39%

Past performance may or may not be sustained in the future. Inception Date: August 20, 2025.

360 ONE Multi Asset Allocation Fund is an open ended scheme investing in Equity & Equity Related Instruments, Debt & Money Market Securities, Gold/Silver related instruments and in units of REITs & InvITs).

360 ONE Overnight Fund:

Investment Objective: The investment objective of the Scheme is to generate reasonable returns commensurate with low risk and providing high level of liquidity, through investments made in debt and money market securities having maturity of 1 business day.

However, there can be no assurance or guarantee that the investment objective of the scheme would be achieved.

The net assets of the scheme as in March 31, 2026 is ₹ 443.56 crore.

Performance of Scheme:

Scheme Name / Benchmark	Since Inception
360 ONE Overnight Fund - Reg - Growth	5.37%
360 ONE Overnight Fund - Dir - Growth	5.45%
Benchmark: NIFTY 1D Rate Index	5.32%
Additional Benchmark: CRISIL 1 Year T-Bill Index	4.07%

Past performance may or may not be sustained in the future. Inception Date: July 10, 2025.

360 ONE Overnight Fund is an open ended scheme investing in overnight securities. A relatively low interest risk & relatively low credit risk)

Since its launch in July 2025, the fund has witnessed strong traction, surpassing ₹1,000 crore in AUM in May 2026, driven by robust institutional participation. The fund has generated a 6-month return of 5.2%, significantly outperforming its benchmark, which delivered 3.3% over the same period.

Future Outlook:

Overview of Mutual Fund Industry:

Indian Mutual Fund Industry's Average Assets Under Management (AAUM) stood at ₹ 81.94 Lakh Crore (INR 81.94 Trillion) Average Assets Under Management (AAUM) of Indian Mutual Fund Industry for the month of April 2026 stood at ₹ 81,94,396 crore. Assets Under Management (AUM) of Indian Mutual Fund Industry as on April 30, 2026 stood at ₹ 81,92,388 crore. The AUM of the Indian MF Industry has grown from ₹14.22 trillion as on April 30, 2016 to ₹81.92 trillion as on April 30, 2026 about 6 fold increase in a span of 10 years.

The MF Industry's AUM has grown from ₹ 32.38 trillion as on April 30, 2021 to ₹81.92 trillion as on April 30, 2026, about 3 fold increase in a span of 5 years.

The Industry's AUM had crossed the milestone of ₹10 Trillion (₹10 Lakh Crore) for the first time in May 2014 and in a short span of about three years, the AUM size had increased more than two folds and crossed ₹ 20 trillion (₹20 Lakh Crore) for the first time in August 2017. The AUM size crossed ₹ 30 trillion (₹30 Lakh Crore) for the first time in November 2020. The Industry AUM stood at ₹81.92 Trillion (₹ 81.92 Lakh Crore) as on April 30, 2026.

The mutual fund industry has crossed a milestone of 10 crore folios during the month of May 2021. The total number of accounts (or folios as per mutual fund parlance) as on April 30, 2026 stood at 27.53 crore (275.3 million), while the number of folios under Equity, Hybrid and Solution Oriented Schemes, wherein the maximum investment is from retail segment stood at about 21 crore (210 million).

FY26 unfolded against a complex global macroeconomic backdrop. Despite elevated geopolitical tensions, trade disruptions, and climate-linked challenges, the global economy displayed resilience. Growth in developed markets, notably the United States, outperformed expectations. While headline inflation moderated from post-pandemic highs, core and services inflation remained sticky due to persistent labour market tightness, prompting central banks to maintain steady policy rates.

Equity markets remained vibrant through the year, though valuations—especially in small and mid-cap segments—stayed elevated. While strong earnings and macroeconomic momentum provided support, emerging risks such as volatile crude oil prices, rising commodity costs, and muted outlooks from IT companies warrant close monitoring. Overall, FY26 marked another year of meaningful progress for the mutual fund industry. The growth in AUM, folios, and SIPs underscores deepening financialization and investor trust, supported by India's stable economic outlook and the evolving maturity of its capital markets.

Source: policybazaar, amfiindia.com and internal research

Macroeconomic Overview:

Year in Review

India's benchmark equity indices corrected in May 2026, as a peace deal between the US and Iran remained elusive and crude oil prices stayed elevated. The vacillating reports on the war in West Asia and the progress of negotiations continued to add volatility to the market. Foreign Portfolio Investors (FPIs) remained net sellers, though the pace of the sell-off moderated from the elevated levels of the previous month.

The Nifty 50 and BSE Sensex indices posted monthly losses of 1.9% and 2.8%, respectively, in May 2026. FPIs were net sellers of US\$ 2.6 bn in May, while Domestic Institutional Investors (DII) bought US\$ 8.7 billion during the month.

Broader market indices, however, outperformed the benchmarks with BSE Midcap and BSE Small Cap posting monthly gains of 1.6% and 2.5%, respectively. Among sectoral indices, Healthcare, Metals, Power, and Industrials outperformed, with monthly gains of 4.9%, 3.7%, 2.8%, and 2.7%, respectively. In contrast, PSU, FMCG, and Consumer Durables underperformed with monthly losses of 4.3%, 3.3% and 2.4%, respectively.

The India Meteorological Department (IMD) revised its projection for the 2026 South-West Monsoon to 90% of the long-period average, from 92% earlier. The rainfall is most likely to be normal over Northeast India (94-106%

of LPA) and below normal over Central & South Peninsular India (<94% of LPA) and Northwest India (<92% of LPA). The southwest monsoon seasonal rainfall over the Monsoon Core Zone (MCZ), which comprises most of the country's rainfed agricultural areas, is most likely to be below normal (<94% of LPA).

India's retail inflation (Consumer Price Index) rose to 3.48% YoY in April 2026, up from 3.40% YoY in the previous month, primarily driven by a pickup in 'food and beverages' inflation. Core CPI (which excludes food and fuel) remained unchanged at 3.7% YoY in April 2026, supported by higher gold and silver prices. Whole Price Index inflation for April was at 8.3% YoY compared to 3.9% in March.

The centre increased the basic customs duty on gold and silver imports to 10% from 5%. It has also imposed an excise duty on petrol exports, while reducing the excise duty on ATF and high-speed diesel exports. Meanwhile, retail prices of petrol and diesel have been increased by Rs7.5/litre since May 15, 2026.

Source: cmie.com and internal research

Outlook for FY 2026-2027

Equity Markets

The global environment remains volatile amid the ongoing conflict in the Middle East. The resulting rise in oil prices could place additional pressure on the current account and the INR in the near term. Every US\$10-per-barrel increase in crude could widen the deficit by ~0.5% of GDP. The Middle East also contributes around 40% of inward remittances, which may be affected in a prolonged conflict. These impacts become critical if the duration of conflict stretches otherwise economy can absorb these pressures for a transitory period.

Inflation may also rise as higher crude oil prices are passed on to consumers through increases in pump prices.

However, if the period of elevated crude prices is short, oil marketing companies can absorb the losses temporarily without excessively burdening consumers. Ultimately, the extent of the economic impact will depend on the duration of crude supply disruptions.

While the duration of the US–Israel conflict with Iran remains uncertain, we expect the recent spike in crude oil prices to be temporary, easing as supply disruptions subside.

Market performance in 2026-27 is likely to be driven more by steady earnings visibility than by valuation re-ratings. Foreign portfolio inflows are also expected to revive, supported by a stabilising Indian rupee following the US trade deal and a potential resolution of the West Asia conflict. Meanwhile, domestic inflows should continue to provide stability.

The economy's growth engine is shifting from government-led capital spending to private consumption, particularly in discretionary segments. Multiple structural factors, such as GST rationalisation and a potential 8th Pay Commission award, support a rebound in consumption. Easy monetary policy and the RBI's relaxation of various banking norms are also driving credit expansion.

Given this backdrop, we prefer domestically focused sectors over those dependent on global dynamics, as domestic fundamentals offer greater resilience amid international uncertainties. This strategic bias has shaped our positioning and continues to guide our investment approach.

Source: Bloomberg

Debt Markets

The 10Y benchmark yield rose by ~45 bps from 6.66% (pre-crisis end-February level) to above 7.1% — the highest in two years — before partially retracing toward 7.00–7.05% by month-end as ceasefire optimism briefly resurfaced. During mid-May specifically, the 10Y G-Sec hovered in the 7.03–7.05% range, with the market continuing to react to broader macro risks beyond just RBI policy.

The level of the G-Sec yield curve — measured as the average of yields on the 91-day T-bill and the 3Y, 5Y, 10Y, and 30Y securities — moved up by 28 bps on average in May 2026 compared to February 2026, effectively mimicking the impact of a rate hike even as policy rates remained unchanged. This partly offsets the ~50 bps of yield compression delivered during the prior 125 bps easing cycle. The shift was largely parallel across tenors, though the belly (3Y–7Y) saw modestly more pressure from duration/carry unwind by investors. The shape of the curve remained upward sloping, with the long end still carrying a noticeable term premium. That configuration reflects a mix of fiscal caution, uncertainty around imported inflation, and the market's desire for additional compensation for duration risk beyond the 10-year.

System liquidity stayed in surplus but tightened versus April. DMI estimated that average banking system surplus liquidity moderated to around Rs 1.8 lakh crore in May, down from about Rs 3.9 lakh crore in April, due to FX intervention and a rise in currency in circulation and also GST related outflows partly offset by month end government expenditure as RBI continues to conduct short-duration VRR auctions to address liquidity dislocations within the system. RBI dividend is also expected to lend support to durable liquidity. More OMO purchase and USD/INR swap announcements might be forthcoming to support durable liquidity

Source: cmie.com

Operations of the Scheme(s):

In FY26, we maintained our strategic focus on strengthening and deepening engagement with our existing suite of products, while selectively expanding our offerings to align with evolving investor preferences. As part of our continued commitment to providing diversified investment options, we launched two schemes 360 ONE Multi Asset Allocation Fund and 360 ONE Overnight Fund. These offerings cater to investors seeking exposure to every asset type, particularly in an environment of global volatility and inflationary pressures.

Alongside product innovation, we undertook several digital and service enhancements to elevate investor experience and improve operational efficiency. Investors can now create a zero-balance folio on our website, allowing them to plan and initiate future investments with ease. A digital timestamp facility was introduced for applications received on our designated email ID, ensuring greater transparency and regulatory compliance. To address SIP failures effectively, we integrated a CAMS Pay link within SIP failure communications, enabling investors to bridge contribution gaps promptly. In line with regulatory guidelines, a nomination status pop-up now appears

when investors log in, prompting them to update missing nominations across folios. We also enabled online transactions for NRI investors and introduced a fully digital empanelment process for non-individual channel partners. These initiatives reflect our commitment to a more seamless, inclusive, and technology-led investor ecosystem.

Brief background of Sponsors, Fund, Trustee and AMC.

a. Sponsor

360 ONE WAM Limited (360 ONE WAM) was incorporated on 17th January 2008, a Company incorporated under the Companies Act, 1956, is registered with SEBI and holds Merchant Banking license. 360 ONE WAM along with its subsidiaries provides wealth management services to various HNI / Ultra HNI clients. 360 ONE WAM acts as the Sponsor to 360 ONE Mutual Fund and Co-Sponsor to Schemes of Alternative Investment Funds. The associate/group companies of 360 ONE WAM acts as Investment Manager to schemes of Alternative Investment Funds, Real Estate Investment Trust, provides Portfolio Management Services, Trustee Services, Investment Advisory Services, Distribution Services, Non-Banking Financial Services, Merchant Banking Services, Business Process Outsourcing activities. The registered office of 360 ONE WAM is at 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai – 400013.

b. 360 ONE Mutual Fund

360 ONE Mutual Fund is a Trust settled by IIFL Finance Limited ('Settler') on April 29, 2010, which has entrusted a sum of Rs. 1,00,000 to the Trustee, as the initial contribution towards corpus of the Mutual Fund. The Trust Deed has been registered under the Indian Registration Act, 1908. A supplemental trust deed was entered on October 18, 2013 between 360 WAM limited (Sponsor) and 360 ONE Asset Trustee Limited (Trustee) replacing 360 ONE WAM as the Sponsor of the Mutual Fund. Additionally, pursuant to SEBI No Objection Certificate dated February 1, 2023, a supplemental trust deed was executed to effect the change in name of Mutual Fund from IIFL Mutual Fund to 360 ONE Mutual Fund and the Trustee from IIFL Trustee Limited to 360 ONE Asset Trustee Limited. The Trustee has entered into Investment Management Agreement (IMA) dated April 29, 2010 with 360 ONE Asset Management Limited. The Mutual Fund was registered with SEBI on March 23, 2011 under Registration Code MF/067/11/02.

c. Trustees

360 ONE Asset Trustee Limited ("Trustee") was incorporated on June 05, 2009 under the Companies Act, 1956 and is Trustee to 360 ONE Mutual Fund. The Trustee ensures that the transactions entered into by the AMC are in accordance with the SEBI Regulations and also review the activities carried on by the AMC. The Trustee is the exclusive owner of the Trust Fund and holds the same in trust for the benefit of unitholders. The Board of Directors of the Trustee comprises of eminent personalities with varied experience. The Trustee has been discharging its duties and carrying out the responsibilities as provided in the Regulations and the Deed of Trust. The Trustee seeks to ensure that the Fund and the Schemes floated thereunder are managed by the AMC in accordance with the Deed of Trust, the Regulations, directions and guidelines issued by the SEBI, the Stock Exchanges, the Association of Mutual Funds in India and other regulatory agencies. From the information provided to the Trustees, the Trustee believes AMC has operated in the interests of the Unitholders.

d. Asset Management Company:

360 ONE Asset Management Limited ("360 ONE AMC") was incorporated under the Companies Act, 1956 on March 22, 2010, having its Registered Office at 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai 400013. 360 ONE AMC has been appointed as the Investment Manager to 360 ONE Mutual Fund by the Trustee vide Investment Management Agreement (IMA) April 29, 2010. The Board of Directors of 360 ONE AMC comprises of eminent personalities with varied experience.

360 ONE AMC also provides Investment Manager Services to Schemes of Alternative Investment Funds namely 360 ONE Opportunities Fund (Category III - Alternative Investment Fund).

The 360 ONE AMC is also registered as a Portfolio Manager under the SEBI (Portfolio Managers) Regulations, 1993 vide registration No. INP000004565. The 360 ONE AMC is also registered with SEC, US as an Investment Adviser to provide Portfolio Management services to US persons.

The 360 ONE AMC has also received no objection from SEBI to provide Advisory services to offshore funds/FPIs.

The 360 ONE AMC has also received no objection from SEBI for providing advisory services to offshore funds/FPIs through its wholly owned subsidiary Company 360 ONE Global Asset Management Limited set up in International Financial Services, Gift City (IFSC-GIFT).

The unitholders are requested to note that the annual report of the 360 ONE AMC is available on the website <https://www.360.one/asset-management/mutualfund/>. If the unitholders so desire, they may request for the annual report of the 360 ONE AMC.

2. Significant Accounting Policies

The Significant Accounting Policies form part of the Notes to the Accounts annexed to the Balance Sheet of the Scheme. Accounting policies are in accordance with Securities Exchange Board of India (Mutual Fund) Regulations, 1996.

3. Unclaimed Dividends & Redemptions of Current Schemes for the financial year –2025-2026

Summary of Number of Investors and corresponding amount scheme wise for unclaimed Redemption(s) is as below:

Unclaimed Redemption			
Sr. No.	Scheme Name	Number of Investors	Amount(Rs.)
1	360 ONE Balanced Hybrid Fund	1	2063.39
2	360 ONE Dynamic Bond Fund	1	3202.00
3	360 ONE Flexi cap Fund	4	87144.60
4	360 ONE Focused Fund	564	1687054.02
5	360 ONE Liquid Fund	1	6670.16
6	360 ONE Quant Fund	9	91145.18
	Grand Total	580	18,77,279.35

Unclaimed Dividend			
Sr. No.	Scheme Name	Number Investors	Amount(Rs.)
1	360 ONE Dynamic Bond Fund	6	67446.75
2	360 ONE Focused Fund	150	108175.00
	Grand Total	156	1,75,621.75

4. Investor Grievances

The data on Investor Grievance as per the SEBI prescribed is enclosed herewith as Annexure I.

5. General Policies & Procedures for exercising the voting rights & Exercise of Proxy Votes:

As per the requirements of the clause 6.16 of SEBI Master Circular dated June 27, 2024 the General policies and procedures for exercising voting rights (along with the relevant disclosures) in respect of the shares held by the Schemes of 360 ONE Mutual Fund has been hosted on <https://www.360.one/asset/mutual-funds/home/>.

During the FY –2025-2026, the proxy voting was exercised by 360 ONE Asset Management Limited for and on behalf of 360 ONE Mutual Fund ('the Fund'). The summary of proxy votes cast by 360 ONE Mutual Fund/AMC across all the investee companies is as follows:

Summary of Votes cast during the F.Y. 2025-2026					
F.Y.	Quarter	Total no. of resolutions	Break-up of Vote decision		
			For	Against	Abstained
2025-2026	April – June	272	264	8	0
2025-2026	July - September	838	747	91	0
2025-2026	October - December	73	68	5	0
2025-2026	January - March	136	122	14	0

Unit holders can log on to the website (<https://www.360.one/asset/mutual-funds/downloads/>) of the Fund for complete voting details for the period 2025-2026 along with Scrutinizer's certificate.

6. Report on Compliance of Stewardship Code for F.Y. 2025-2026

In terms of clause 6.16.15 of SEBI Master Circular dated June 27, 2024 and Stewardship Code, Institutional investors shall report periodically on their stewardship activities. A report on the stewardship activities of the Fund is as under:

S. No.	Particulars of Principles of Stewardship Code	Status (Complied, Deviation, Partly Complied, Not Complied)	Reason for Deviation or Non Compliance	Remarks
1	Formulation of Policy, its Disclosure and Review	Complied	N.A	The Fund has formulated adopted Stewardship Policy, which is hosted on the website: https://www.360.one/asset/mutual-funds/downloads/
2	Managing Conflict of Interest	Complied	N.A	The aspect of managing conflict of interest forms an integral part of the Policy.
3	Monitoring Investee Companies	Complied	N.A	The Fund monitors the Investee Companies regularly. The Fund may consider taking assistance of third party experts for this.
4	Intervention in Investee Companies and Collaboration with Institutional Investors	Complied	N.A	The Stewardship Policy provides for intervention in Investee Companies. During the financial year 2024, there were no instances which required intervention.
5	Policy on Voting	Complied	N.A	The Fund has adopted Voting Policy which governs the votes cast by the Fund. The Policy and the voting reports are made available on the website: https://www.360.one/asset/mutual-funds/downloads/
6	Reporting	Complied	N.A	A report on implementation of stewardship code is made available on the website of the Fund at https://www.360.one/asset/mutual-funds/downloads

7. Scheme wise changes in Risk-o-meter

In terms of clause 17.4 of SEBI Master Circular dated June 27, 2024, Mutual Funds are required to publish the summary of scheme wise changes in Risk-o-meter in the Annual Report. A summary of the changes to the risk-o-meter of the Schemes of 360 ONE Mutual Fund during the Financial Year 2025-2026 is as under:

Scheme name	Risk-o-meter level at start of the financial year	Risk-o-meter level at end of the financial year	Number of changes in Risk-o-meter during the financial year
360 ONE Dynamic Bond Fund	Moderately High	Moderately High	0

360 ONE Focused Fund	Very High	Very High	0
360 ONE Liquid Fund	Low to Moderate	Low to Moderate	0
360 ONE Quant Fund	Very High	Very High	0
360 ONE ELSS Tax Saver Nifty 50 Index Fund	Very High	Very High	0
360 ONE Flexicap Fund	Very High	Very High	0
360 ONE Balanced Hybrid Fund	High	High	5
360 ONE Gold ETF	High	High	1
360 ONE Silver ETF	Very High	Very High	0
360 ONE Overnight fund*		Low	4
360 ONE Multi Asset Allocation Fund*		High	0

*The risk-o-meter level at start of the financial year is not available as the Schemes were launched during the financial year.

8. Disclosure on Potential Risk Class Matrix

Pursuant to clause 17.5 of SEBI Master Circular dated June 27, 2024 on Potential Risk Class (PRC) Matrix for debt schemes based on Interest Rate Risk and Credit Risk, 360 ONE Asset Management Limited has positioned its debt schemes in terms of PRC matrix consisting of parameters based on maximum interest rate risk (measured by Macaulay Duration of the scheme) and maximum credit risk (measured by Credit Risk Value of the scheme). Accordingly, the debt schemes of the Mutual Fund shall be placed in PRC matrix as follows:

Credit Risk of scheme → Interest Rate Risk of the Scheme ↓	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
Relatively Low (Class I)	A – I NIL	B – I 360 ONE Liquid Fund	C – I NIL
Moderate (Class II)	A – II NIL	B – II NIL	C – II NIL
Relatively High (Class III)	A – III NIL	B – III NIL	C – III 360 ONE Dynamic Bond Fund

9. Swing pricing framework

Pursuant to clause 4.10 of SEBI Master circular dated June 27, 2024, SEBI introduced swing pricing framework for open ended debt schemes (except overnight funds, Gilt funds and Gilt with 10-year maturity funds). The swing pricing is made applicable only for scenario related to net outflows from the scheme. Further SEBI mandates full swing during market dislocation times for high risk open ended debt schemes.

During the financial year ended March 31, 2026, swing pricing framework was not triggered and swing factor was

not made applicable for the Schemes of 360 ONE Mutual Fund.

10. Statutory Information:

- (i) The Sponsors are not responsible or liable for any loss resulting from the operations of the Schemes of 360 ONE Mutual Fund beyond their initial contribution of an amount of Rs. 1 lakh towards setting up 360 ONE Mutual Fund, and such other accretions/ additions to the same.
- (ii) The price and redemption value of the units, and income from them, can go up as well down with fluctuations in the market value of its underlying investment in securities.
- (iii) Full Annual Report shall be disclosed on the website <https://www.360.one/asset/mutual-funds/downloads/> and shall also be available for inspection at the Registered Office of 360 ONE Mutual Fund. Present and prospective unitholder can obtain physical copy of the trust deed, the full Annual Report of the 360 ONE Mutual Fund / AMC and scheme related documents free of cost.

Acknowledgement

The Trustee wish to thank Securities and Exchange Board of India, Reserve Bank of India, Association of Mutual Funds in India and the Auditors, for their support and direction. The Trustees also wish to thank all the Unitholders for their strong support.

By order of the Board

For 360 ONE Asset Trustee Limited

Director

Date: July 14, 2026

Place: Mumbai

Annexure 1

Redressal of Complaints received During the period: 01-04-2025 to 31-03-2026

Name Of the Mutual Fund: 360 ONE Mutual Fund

Total Number of Folios: 217780

Part A: Total complaints report (including complaints received through SCORES)

Com plai nt cod e	Type of complaint#	(a) No. of complain ts pending at the beginnin g of the period	(b) No of complaints received during the period	Action on (a) and (b)									
				Resolved					Non Actio nabl e*	Pending			
				Withi n 30 days	30- 60 days	60- 180 days	Bey ond 180 days	Averag e time taken ^ (in days)		0-3 mont hs	3-6 mont hs	6-12 mont hs	Beyo nd 12 mont hs
I A	Non receipt of amount declared under Income Distribution cum Capital Withdrawal option	-	-	-	-	-	-	-	-	-	-	-	-
I B	Interest on delayed payment of amount declared under Income Distribution cum Capital Withdrawal option	-	-	-	-	-	-	-	-	-	-	-	-
I C	Non receipt of	-	-	-	-	-	-	-	-	-	-	-	-

Com plai nt cod e	Type of complaint#	(a) No. of complain ts pending at the beginnin g of the period	(b) No of complaints received during the period	Action on (a) and (b)									
				Resolved					Non Actio nabl e*	Pending			
				Withi n 30 days	30- 60 days	60- 180 days	Bey ond 180 days	Averag e time taken ^ (in days)		0-3 mont hs	3-6 mont hs	6-12 mont hs	Beyo nd 12 mont hs
	Redemption Processed												
I D	Interest on delayed payment of Redemption	-	-	-	-	-	-	-	-	-	-	-	-
II A	Non receipt of Statement of Account/Uni t Certificate	-	-	-	-	-	-	-	-	-	-	-	-
II B	Discrepancy in Statement of Account	-	-	-	-	-	-	-	-	-	-	-	-
II C	Data corrections in Investor details	-	8	8	-			30.5	-	-	-	-	-
II D	Non receipt of Annual Report/Abri dged Summary	-	-	-	-	-	-	-	-	-	-	-	-
III A	Wrong switch between Schemes	-	-	-	-	-	-	-	-	-	-	-	-
III B	Unauthorize d switch between Schemes	-	-	-	-	-	-	-	-	-	-	-	-

Complaint code	Type of complaint#	(a) No. of complaints pending at the beginning of the period	(b) No of complaints received during the period	Action on (a) and (b)									
				Resolved					Non Actionable*	Pending			
				Within 30 days	30-60 days	60-180 days	Beyond 180 days	Average time taken ^ (in days)		0-3 months	3-6 months	6-12 months	Beyond 12 months
III C	Deviation from Scheme attributes	-	-	-	-	-	-	-	-	-	-	-	-
III D	Wrong or excess charges/load	-	-	-	-	-	-	-	-	-	-	-	-
III E	Non updation of changes viz. address, PAN, bank details, nomination, etc	-	220	220	-	-	-	18	-	-	-	-	-
III F	Delay in allotment of Units	-	-	-	-	-	-	-	-	-	-	-	-
III G	Unauthorized Redemption	-	-	-	-	-	-	-	-	-	-	-	-
IV	Others		11	10	-	-	-	35.25	-	-	1	-	-
Total			239	238				83.75			1		

including against its authorized persons/ distributors/ employees. etc.

*Non actionable means the complaint that are incomplete / outside the scope of the mutual fund

^ Average Resolution time is the sum total of time taken to resolve each complaint in days, in the current month divided by total number of complaints resolved in the current month.

@ The complaint was pertaining to single investor under same subject matter i.e. request on update of the bank mandate. The said complaint pertained to bank update requests being rejected because of incomplete documentation. Despite multiple follow-ups and efforts to engage with the investor, the complaint, we were not able to connect with the investor. Ultimately the complaint was resolved on 19th December 2025, and no further complaint have been received.

Part B: Report on complaints received through SCORES

Complaint code	Type of complaint#	(a) No. of complaints pending at the beginning of the period	(b) No of complaints received during the period	Action on (a) and (b)									
				Resolved					Non Actionable *	Pending			
				Within 30 days	30-60 days	60-180 days	Beyond 180 days	Average time taken ^ (in days)		0-3 months	3-6 months	6-12 months	Beyond 12 months
I A	Non receipt of amount declared under Income Distribution cum Capital Withdrawal option	-	-	-	-	-	-	-	-	-	-	-	-
I B	Interest on delayed payment of amount declared under Income Distribution cum Capital Withdrawal option	-	-	-	-	-	-	-	-	-	-	-	-
I C	Non receipt of Redemption Processed	-	1	1	-	-	-	6	-	-	-	-	-
I D	Interest on delayed payment of Redemption	-	-	-	-	-	-	-	-	-	-	-	-
II A	Non receipt of Statement of Account/Unit Certificate	-	-	-	-	-	-	-	-	-	-	-	-
II B	Discrepancy in Statement of Account	-	-	-	-	-	-	-	-	-	-	-	-

II C	Data corrections in Investor details	-	-	-	-	-	-	-	-	-	-	-	-
II D	Non receipt of Annual Report/Abridged Summary	-	-	-	-	-	-	-	-	-	-	-	-
III A	Wrong switch between Schemes	-	-	-	-	-	-	-	-	-	-	-	-
III B	Unauthorized switch between Schemes	-	-	-	-	-	-	-	-	-	-	-	-
III C	Deviation from Scheme attributes	-	-	-	-	-	-	-	-	-	-	-	-
III D	Wrong or excess charges/load	-	-	-	-	-	-	-	-	-	-	-	-
III E	Non updation of changes viz. address, PAN, bank details, nomination, etc	-	220@	220@	-	-	-	18	-	-	-	-	-
III F	Delay in allotment of Units	-	-	-	-	-	-	-	-	-	-	-	-
III G	Unauthorized Redemption	-	-	-	-	-	-	-	-	-	-	-	-
IV	Others		10	9	-	-	-	39	-		1	-	-

including against its authorized persons/ distributors/ employees. etc..

*Non actionable means the complaint that are incomplete / outside the scope of the mutual fund

^ Average Resolution time is the sum total of time taken to resolve each complaint in days, in the current month divided by total number of complaints resolved in the current month.

@ The complaint was pertaining to single investor under same subject matter i.e. request on update of the bank mandate. The said complaint pertained to bank update requests being rejected because of incomplete documentation. Despite multiple follow-ups and efforts to engage with the investor, the complaint, we were not able to connect with the investor. Ultimately the complaint was resolved on 19th December 2025, and no further complaint have been received.

Part C: Trend of monthly disposal of complaints (including complaints received through SCORES)

SN	Month	Carried forward from previous month	Received	Resolved*	Pending**
1	Apr-25	-	1	1	-
2	May-25	-	2	2	-
3	Jun-25	-	-	-	-
4	Jul-25	-	6	6	-
5	Aug-25	-	2	2	-
6	Sep-25	-	2	1	1
7	Oct-25	1	46	1	46
8	Nov-25	46	146	63	129
9	Dec-25	129	30	148	11
10	Jan-26	11	3	11	3
11	Feb-26	3	1	2	2
12	Mar-26	2	-	1	1
	Grand Total	-	239	238	-

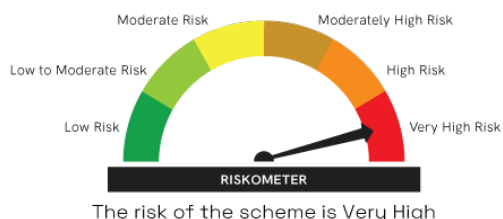
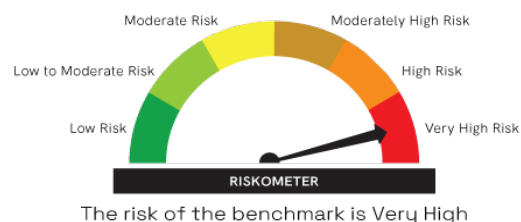
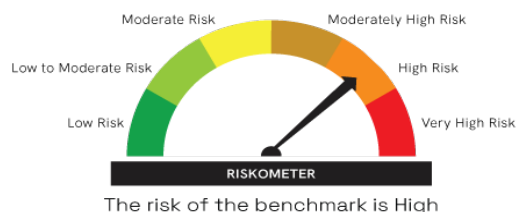
*Should include complaints of previous months resolved in the current month. If any.

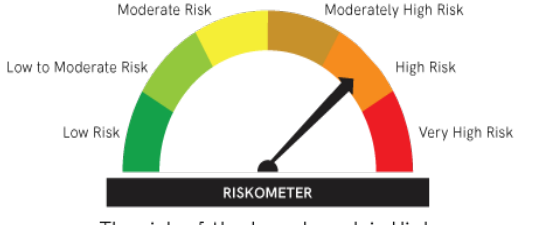
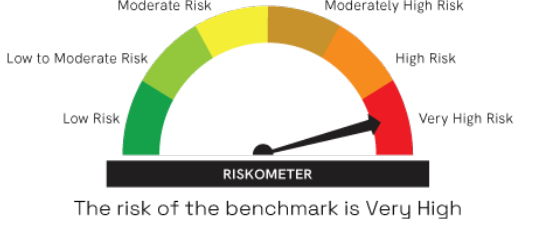
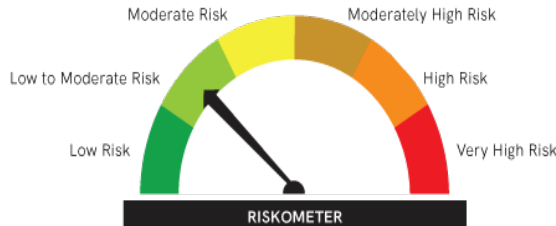
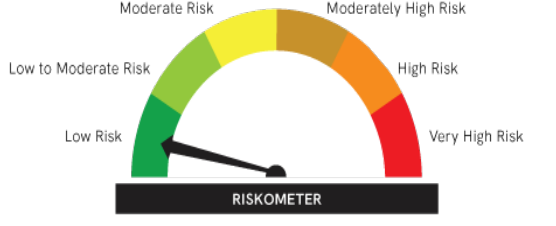
** Should include total complaints pending as on the last day of the month, if any.

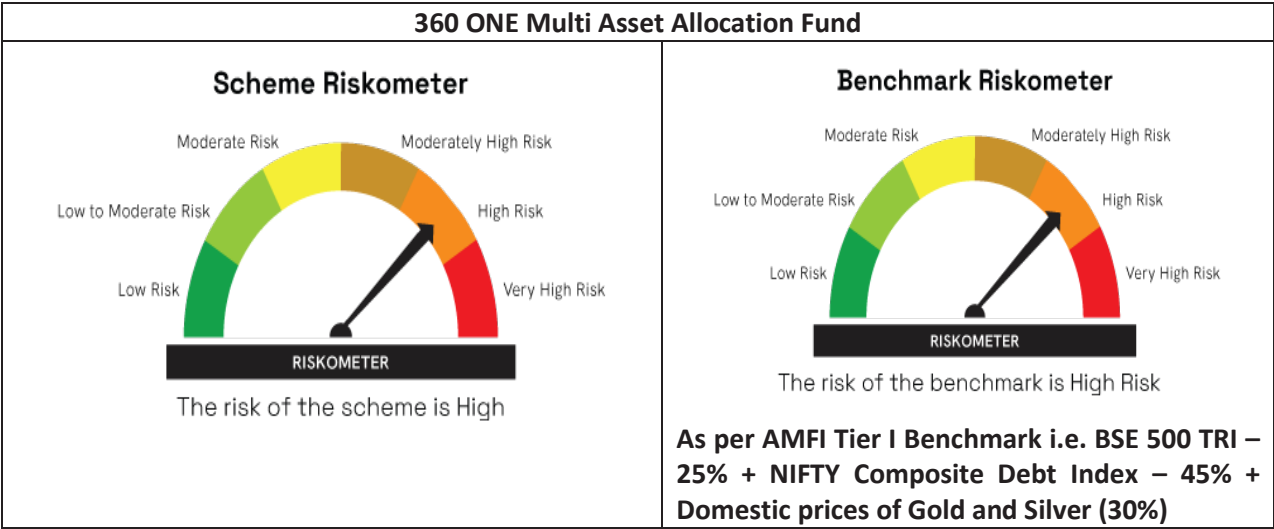
Part D: Trend of annual disposal of complaints (including complaints received through SCORES)

SN	Year	Carried forward from previous year	Received during the year	Resolved during the year	Pending at the end of the year
1	2017-18	-	2	2	-
2	2018-19	-	1	1	-
3	2019-20	-	4	4	-
4	2020-21	-	2	2	-
5	2021-22	-	36	36	-
6	2022-23	-	8	8	-
7	2023-24	-	10	10	-
8	2024-25	-	32	32	-
9	2025-26	-	239	238	1

Risk-o-meter

360 ONE QUANT FUND**Scheme Riskometer****Benchmark Riskometer****As per AMFI Tier I Benchmark i.e. BSE 200 TRI****360 ONE ELSS Tax Saver Nifty 50 Index Fund****Scheme Riskometer****Benchmark Riskometer****As per AMFI Tier I Benchmark i.e. Nifty 50 TRI****360 ONE FLEXICAP FUND****Scheme Riskometer****Benchmark Riskometer****As per AMFI Tier I Benchmark i.e. BSE 500 TRI****360 ONE Balanced Hybrid Fund****Scheme Riskometer****Benchmark Riskometer****As per AMFI Tier I Benchmark i.e. Nifty 50 Hybrid Composite Debt 50:50 Index**

360 ONE GOLD ETF	
Scheme Riskometer  The risk of the scheme is High	Benchmark Riskometer  The risk of the benchmark is High As per AMFI Tier I Benchmark i.e. Domestic prices of Gold
360 ONE Silver ETF	
Scheme Riskometer  The risk of the scheme is Very High	Benchmark Riskometer  The risk of the benchmark is Very High As per AMFI Tier I Benchmark i.e. Domestic Prices of Silver
360 ONE Overnight Fund	
Scheme Riskometer  The risk of the scheme is Low to Moderate	Benchmark Riskometer  The risk of the benchmark is Low As per AMFI Tier I Benchmark i.e. NIFTY 1D Rate Index



Independent Auditor's Report

To the Board of Directors of 360 ONE Asset Trustee Limited

Report on the Audit of the Financial Statements

Opinion

1. We have audited the accompanying financial statements of the under mentioned schemes of 360 ONE Mutual Fund (the "Scheme"), which comprise the Balance Sheet as at March 31, 2026, and the Revenue Account, the Statement of Changes in Net Asset attributable to unit holders of Scheme, the Movement of Unit Capital and the Statement of Cash Flows for the year/period then ended, and notes to the financial statements including material accounting policy information and other explanatory information.

Schemes	Year / Period	Balance sheet date
360 ONE Dynamic Bond Fund	April 01, 2025 to March 31, 2026	March 31, 2026
360 ONE Liquid Fund	April 01, 2025 to March 31, 2026	March 31, 2026
360 ONE Focused Fund	April 01, 2025 to March 31, 2026	March 31, 2026
360 ONE Quant Fund	April 01, 2025 to March 31, 2026	March 31, 2026
360 ONE ELSS Tax Saver Nifty 50 Index Fund	April 01, 2025 to March 31, 2026	March 31, 2026
360 ONE Flexicap Fund	April 01, 2025 to March 31, 2026	March 31, 2026
360 ONE Balanced Hybrid Fund	April 01, 2025 to March 31, 2026	March 31, 2026
360 ONE GOLD ETF	April 01, 2025 to March 31, 2026	March 31, 2026
360 ONE SILVER ETF	April 01, 2025 to March 31, 2026	March 31, 2026
360 ONE Overnight Fund	July 10, 2025* to March 31, 2026	March 31, 2026
360 ONE Multi Asset Allocation Fund	August 20, 2025* to March 31, 2026	March 31, 2026

*Date of initial Units allotted

2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Securities and Exchange Board of India (Mutual Fund) Regulations, 1996 and amendments thereto (the "Regulations") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Regulations:
 - (a) in the case of the Balance Sheet, of the state of affairs of the Scheme as at March 31, 2026;
 - (b) in the case of the Revenue Account, of the net surplus/(deficit) for the year/period ended on that date;
 - (c) in the case of the Statement of Changes in Net Asset attributable to unit holders of the Scheme, the changes in the net asset attributable for the year/period ended on that date;
 - (d) in the case of the Movement of Unit Capital, the movement of capital for the year/period ended on that date; and
 - (e) in the case of the Statement of Cash Flows, of the cash flows for the year/period ended on that date.

Basis for opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the Scheme in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with those requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

4. We have determined that there are no key audit matters to communicate in our report.

Other Information

5. The Board of Directors of 360 ONE Asset Trustee Limited (the "Trustee") and the Board of Directors of 360 ONE Asset Management Limited (the "Asset Management Company") of 360 ONE Mutual Fund are responsible for the other information. The other information comprises the information included in the Annual report and the Abridged Annual Report, but does not include the financial statements and our auditor's report thereon. The Annual Report and the Abridged Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the Annual Report and Abridged Annual Report, if we conclude that there is a material misstatement of this other information, we are required to communicate the matter to those charged with governance and take appropriate action as applicable under the relevant laws and regulations.

Responsibilities of the Trustee and the Asset Management Company for the Financial Statements

6. The Trustee and the Asset Management Company are responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance, change in net asset attributable to the unit holders, movement in unit capital, and cash flow of the Scheme in accordance with Indian Accounting Standards notified under the Companies (Companies Indian Accounting Standards) Rules, 2015, as specified in Section 133 of the Act and the Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Regulations for safeguarding of the assets of the Scheme and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustee and the Asset Management Company are responsible for assessing the Scheme's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustee and the Asset Management Company either intends to liquidate the Scheme or to cease operations, or has no realistic alternative but to do so.
7. The Trustee and the Asset Management Company are responsible for overseeing the Scheme's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

8. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
9. As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustee and the Asset Management Company.
 - Conclude on the appropriateness of the Trustee and the Asset Management Company's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Scheme's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the

financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Scheme to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
10. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
 11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
 12. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter, or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

13. As required by Section 55(4) of the Regulations and Clause 5(ii) of the Eleventh Schedule of the Regulations, we report that:
 - (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) The accompanying financial statements have been prepared in accordance with accounting policies and standards as specified in the Ninth Schedule of the Regulations.
 - (c) The Balance Sheet and Revenue Account are in agreement with the books of account of the Scheme.
14. As the Scheme does not have any non-traded securities (other than money market and debt securities) as at Balance Sheet date, the question of our commenting on the methods used to value such securities does not arise.

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N/N500016

Sd/-
Ketan Asher
Partner
Membership Number: 113522
UDIN: 26113522LYVKBY4589

Mumbai
July 14, 2026

S. No.	Particulars	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND		360 ONE Focused Fund	
		As at	As at	As at	As at	As at	As at
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	LIABILITIES						
1	Unit Capital	24,927.98	32,024.63	55,826.30	51,156.42	1,35,328.17	1,42,596.26
2	Reserves & Surplus						
2.1	Unit Premium Reserves	434.07	1,093.54	1.81	9.05	1,62,066.55	1,75,929.92
2.2	Unrealised Appreciation Reserve	392.90	1,799.78	8.97	62.21	45,762.27	1,33,760.87
2.3	Other Reserves	33,733.12	37,474.20	61,885.49	50,456.31	2,61,497.68	2,20,665.00
3	Loans & Borrowings	-	-	-	-	-	-
4	Current Liabilities & Provisions						
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	348.47	54.18	1,551.27	95.38	4,120.90	1,620.65
	TOTAL	59,836.54	72,446.33	1,19,273.84	1,01,779.37	6,08,775.57	6,74,572.70
	ASSETS						
1	Investments						
1.1	Listed Securities:						
1.1.1	Equity Shares	-	-	-	-	5,74,296.77	6,56,170.00
1.1.2	Preference Shares	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	23,343.52	28,321.04	2,501.47	4,527.29	-	-
1.1.5	Securitised Debt securities	-	-	-	-	-	-
1.2	Securities Awaited Listing:						
1.2.1	Equity Shares	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-
1.2.5	Securitised Debt securities	-	-	-	-	-	-
1.3	Unlisted Securities						
1.3.1	Equity Shares	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-
1.4	Government Securities	27,784.38	34,463.01	2,500.25	2,493.38	-	-
1.5	Treasury Bills	-	-	26,326.17	17,344.37	-	-
1.6	Commercial Paper	-	-	27,105.09	39,689.02	-	-
1.7	Certificate of Deposits	1,159.29	-	58,799.78	34,698.53	-	-
1.8	Corporate Debt Market Development Fund	227.14	214.36	302.84	263.46	-	-
1.9	Units of Domestic Mutual Fund	-	-	-	-	-	-
1.10	Foreign Securities	-	-	-	-	-	-
1.11	Gold	-	-	-	-	-	-
1.12	Silver	-	-	-	-	-	-
1.13	InvIT	1,736.90	2,235.10	-	-	-	-
1.14	REIT	3,971.50	4,385.57	-	-	-	-
	Total Investments	58,222.73	69,619.08	1,17,535.60	99,016.05	5,74,296.77	6,56,170.00

Abridged Annual Report 2025-26

ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

S. No.	Particulars	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND		360 ONE Focused Fund	
		As at	As at	As at	As at	As at	As at
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
2	Deposits						
3	Other Current Assets						
3.1	Cash & Bank Balance	102.50	29.90	59.83	594.60	34,098.91	10,317.22
3.2	CBLO/ Reverse Repo Lending	426.02	1,384.75	1,521.64	1,982.64	-	7,575.61
3.3	Others	1,085.29	1,412.60	156.77	186.08	379.89	509.87
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-
	TOTAL	59,836.54	72,446.33	1,19,273.84	1,01,779.37	6,08,775.57	6,74,572.70

The notes to accounts form an integral part of the accounts.

(*) Indicates less than 1 thousand.

^ Schemes are launched during the year

The Notes referred to herein form an integral part of the Balance Sheet.

For Price Waterhouse Chartered Accountants LLP
Firm Registration No: 012754N/N500016

For 360 ONE Asset
Trustee Limited

360 ONE Asset Trustee
Limited

For 360 ONE Asset
Management Limited

For 360 ONE Asset
Management Limited

Ketan Asher
Partner
Membership No: 113522

Sd/-
Mohan Radhakrishnan
Director
DIN -00012070

Sd/-
Parmod Kumar Nagpal
Director
DIN -10041946

Sd/-
Raghav Iyengar
Director
DIN -07160750

Sd/-
Anup Maheshwari
Director
DIN-08258671

Sd/-
Milan Mody
Fund Manager

Sd/-
Mayur Patel
Fund Manager

Sd/-
Pranav Mise
Fund Manager

Sd/-
Rahul Khetawat
Fund Manager

Sd/-
Viral Mehta
Fund Manager

Place: Mumbai
Date : 14th July, 2026

Place: Mumbai
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Abridged Annual Report 2025-26

ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

S. No.	Particulars	360 ONE QUANT FUND		360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
		As at	As at	As at	As at	As at	As at
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	LIABILITIES						
1	Unit Capital	46,621.60	35,366.85	5,192.97	6,028.57	1,33,672.97	1,02,989.78
2	Reserves & Surplus						
2.1	Unit Premium Reserves	28,057.46	19,912.51	118.89	382.44	44,379.37	29,500.39
2.2	Unrealised Appreciation Reserve	-	453.10	617.33	1,301.80	-	2,984.99
2.3	Other Reserves	6,061.20	7,438.43	615.84	223.27	660.56	9,058.78
3	Loans & Borrowings	-	-	-	-	-	-
4	Current Liabilities & Provisions						
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	489.25	346.03	29.60	9.10	963.00	444.05
	TOTAL	81,229.51	63,516.92	6,574.63	7,945.18	1,79,675.90	1,44,977.99
	ASSETS						
1	Investments						
1.1	Listed Securities:						
1.1.1	Equity Shares	79,873.96	62,832.07	6,497.90	7,871.58	1,73,221.90	1,35,752.48
1.1.2	Preference Shares	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	-	-	-	-	-	-
1.1.5	Securitised Debt securities	-	-	-	-	-	-
1.2	Securities Awaited Listing:						
1.2.1	Equity Shares	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-
1.2.5	Securitised Debt securities	-	-	-	-	-	-
1.3	Unlisted Securities						
1.3.1	Equity Shares	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-
1.4	Government Securities	-	-	-	-	-	-
1.5	Treasury Bills	-	-	-	-	-	-
1.6	Commercial Paper	-	-	-	-	-	-
1.7	Certificate of Deposits	-	-	-	-	-	-
1.8	Corporate Debt Market Development Fund	-	-	-	-	-	-
1.9	Units of Domestic Mutual Fund	-	-	-	-	-	-
1.10	Foreign Securities	-	-	-	-	-	-
1.11	Gold	-	-	-	-	-	-
1.12	Silver	-	-	-	-	-	-
1.13	InvIT	-	-	-	-	-	-
1.14	REIT	-	-	-	-	-	-
	Total Investments	79,873.96	62,832.07	6,497.90	7,871.58	1,73,221.90	1,35,752.48

Abridged Annual Report 2025-26

ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

S. No.	Particulars	360 ONE QUANT FUND		360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
		As at	As at	As at	As at	As at	As at
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
2	Deposits						
3	Other Current Assets						
3.1	Cash & Bank Balance	1,326.22	654.50	76.18	73.00	6,347.57	6,746.52
3.2	CBLO/ Reverse Repo Lending	-	-	-	-	-	2,343.57
3.3	Others	29.33	30.35	0.55	0.60	106.43	135.42
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-
	TOTAL	81,229.51	63,516.92	6,574.63	7,945.18	1,79,675.90	1,44,977.99

The notes to accounts form an integral part of the accounts.

(*) Indicates less than 1 thousand.

^ Schemes are launched during the year

The Notes referred to herein form an integral part of the Balance Sheet.

For Price Waterhouse Chartered Accountants LLP
Firm Registration No: 012754N/N500016

For 360 ONE Asset
Trustee Limited

360 ONE Asset Trustee
Limited

For 360 ONE Asset
Management Limited

For 360 ONE Asset
Management Limited

Ketan Asher
Partner
Membership No: 113522

Sd/-
Mohan Radhakrishnan
Director
DIN -00012070

Sd/-
Parmod Kumar Nagpal
Director
DIN -10041946

Sd/-
Raghav Iyengar
Director
DIN -07160750

Sd/-
Anup Maheshwari
Director
DIN-08258671

Sd/-
Milan Mody
Fund Manager

Sd/-
Mayur Patel
Fund Manager

Sd/-
Pranav Mise
Fund Manager

Sd/-
Rahul Khetawat
Fund Manager

Sd/-
Viral Mehta
Fund Manager

Place: Mumbai
Date : 14th July, 2026

Place: Mumbai
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Date : 14th July, 2026

Place: Mumbai
Date : 14th July, 2026

Place: Mumbai
Date : 14th July, 2026

S. No.	Particulars	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF		360 ONE SILVER ETF	
		As at	As at	As at	As at	As at	As at
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	LIABILITIES						
1	Unit Capital	58,348.87	68,659.71	917.86	157.86	215.61	68.61
2	Reserves & Surplus						
2.1	Unit Premium Reserves	1,497.44	2,374.08	9,382.96	1,198.54	1,586.29	622.28
2.2	Unrealised Appreciation Reserve	-	3,744.79	2,285.05	60.16	924.44	(5.98)
2.3	Other Reserves	11,573.07	9,050.24	530.82	0.41	2,208.17	0.49
3	Loans & Borrowings	-	-	-	-	-	-
4	Current Liabilities & Provisions						
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	272.96	312.01	88.30	1.71	226.35	1.23
	TOTAL	71,692.34	84,140.83	13,204.99	1,418.68	5,160.86	686.63
	ASSETS						
1	Investments						
1.1	Listed Securities:						
1.1.1	Equity Shares	29,823.72	35,812.43	-	-	-	-
1.1.2	Preference Shares	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	28,126.21	32,496.05	-	-	-	-
1.1.5	Securitised Debt securities	-	-	-	-	-	-
1.2	Securities Awaited Listing:						
1.2.1	Equity Shares	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-
1.2.5	Securitised Debt securities	-	-	-	-	-	-
1.3	Unlisted Securities						
1.3.1	Equity Shares	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-
1.4	Government Securities	9,998.12	13,313.08	-	-	-	-
1.5	Treasury Bills	-	-	-	-	-	-
1.6	Commercial Paper	-	-	-	-	-	-
1.7	Certificate of Deposits	1,847.58	-	-	-	-	-
1.8	Corporate Debt Market Development Fund	-	-	-	-	-	-
1.9	Units of Domestic Mutual Fund	-	-	-	-	-	-
1.10	Foreign Securities	-	-	-	-	-	-
1.11	Gold	-	-	12,765.94	1,354.19	-	-
1.12	Silver	-	-	-	-	4,868.30	657.40
1.13	InvIT	-	-	-	-	-	-
1.14	REIT	-	-	-	-	-	-
	Total Investments	69,795.63	81,621.56	12,765.94	1,354.19	4,868.30	657.40

Abridged Annual Report 2025-26

ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

S. No.	Particulars	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF		360 ONE SILVER ETF	
		As at	As at	As at	As at	As at	As at
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
2	Deposits						
3	Other Current Assets						
3.1	Cash & Bank Balance	663.85	964.02	9.21	0.67	0.98	8.33
3.2	CBLO/ Reverse Repo Lending	153.87	51.99	50.99	23.00	21.00	-
3.3	Others	1,078.99	1,503.26	378.85	40.82	270.58	20.90
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-
	TOTAL	71,692.34	84,140.83	13,204.99	1,418.68	5,160.86	686.63

The notes to accounts form an integral part of the accounts.

(*) Indicates less than 1 thousand.

^ Schemes are launched during the year

The Notes referred to herein form an integral part of the Balance Sheet.

For Price Waterhouse Chartered Accountants LLP
Firm Registration No: 012754N/N500016

For 360 ONE Asset
Trustee Limited

360 ONE Asset Trustee
Limited

For 360 ONE Asset
Management Limited

For 360 ONE Asset
Management Limited

Ketan Asher
Partner
Membership No: 113522

Sd/-
Mohan Radhakrishnan
Director
DIN -00012070

Sd/-
Parmod Kumar Nagpal
Director
DIN -10041946

Sd/-
Raghav Iyengar
Director
DIN -07160750

Sd/-
Anup Maheshwari
Director
DIN-08258671

Sd/-
Milan Mody
Fund Manager

Sd/-
Mayur Patel
Fund Manager

Sd/-
Pranav Mise
Fund Manager

Sd/-
Rahul Khetawat
Fund Manager

Sd/-
Viral Mehta
Fund Manager

Place: Mumbai
Date : 14th July, 2026

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Date : 14th July, 2026

Abridged Annual Report 2025-26

ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

S. No.	Particulars	360 ONE OVERNIGHT FUND ^	360 ONE Multi Asset Allocation Fund ^
		As at	As at
		March 31, 2026	March 31, 2026
	LIABILITIES		
1	Unit Capital	42,682.76	33,664.19
2	Reserves & Surplus		
2.1	Unit Premium Reserves	-	1,919.60
2.2	Unrealised Appreciation Reserve	-	76.64
2.3	Other Reserves	1,673.22	3,114.95
3	Loans & Borrowings	-	-
4	Current Liabilities & Provisions		
4.1	Provision for doubtful Income/Deposits	-	-
4.2	Other Current Liabilities & Provisions	4,029.04	172.94
	TOTAL	48,385.02	38,948.32
	ASSETS		
1	Investments		
1.1	Listed Securities:		
1.1.1	Equity Shares	-	8,153.38
1.1.2	Preference Shares	-	-
1.1.3	Equity Linked Debentures	-	-
1.1.4	Other Debentures & Bonds	-	7,085.33
1.1.5	Securitised Debt securities	-	-
1.2	Securities Awaited Listing:		
1.2.1	Equity Shares	-	-
1.2.2	Preference Shares	-	-
1.2.3	Equity Linked Debentures	-	-
1.2.4	Other Debentures & Bonds	-	-
1.2.5	Securitised Debt securities	-	-
1.3	Unlisted Securities		
1.3.1	Equity Shares	-	-
1.3.2	Preference Shares	-	-
1.3.3	Equity Linked Debentures	-	-
1.3.4	Other Debentures & Bonds	-	-
1.3.5	Securitised Debt Securities	-	-
1.4	Government Securities	-	5,302.89
1.5	Treasury Bills	2,499.13	-
1.6	Commercial Paper	-	-
1.7	Certificate of Deposits	2,499.42	1,847.58
1.8	Corporate Debt Market Development Fund	-	-
1.9	Units of Domestic Mutual Fund	-	12,652.30
1.10	Foreign Securities	-	-
1.11	Gold	-	733.68
1.12	Silver	-	69.54
1.13	InvIT	-	326.79
1.14	REIT	-	1,413.29
	Total Investments	4,998.55	37,584.78

Abridged Annual Report 2025-26

ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

S. No.	Particulars	360 ONE OVERNIGHT FUND ^	360 ONE Multi Asset Allocation Fund ^
		As at	As at
		March 31, 2026	March 31, 2026
2	Deposits		
3	Other Current Assets		
3.1	Cash & Bank Balance	461.09	966.31
3.2	CBLO/ Reverse Repo Lending	42,028.28	-
3.3	Others	897.10	397.23
4	Deferred Revenue Expenditure (to the extent not written off)	-	-
	TOTAL	48,385.02	38,948.32

The notes to accounts form an integral part of the accounts.

(*) Indicates less than 1 thousand.

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For Price Waterhouse Chartered Accountants LLP
Firm Registration No: 012754N/N500016

For 360 ONE Asset
Trustee Limited

360 ONE Asset Trustee
Limited

For 360 ONE Asset
Management Limited

For 360 ONE Asset
Management Limited

Ketan Asher
Partner
Membership No: 113522

Sd/-
Mohan Radhakrishnan
Director
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Anup Maheshwari
Director
DIN-08258671

Sd/-
Milan Mody
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Place: Mumbai
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Date : 14th July, 2026

Place: Mumbai
Date : 14th July, 2026

Abridged Annual Report 2025-26

ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

S. No.	Particulars	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND	
		April 01, 2025 to March 31, 2026	April 01, 2024 to March 31, 2025	April 01, 2025 to March 31, 2026	April 01, 2024 to March 31, 2025
1	INCOME				
1.1	Dividend	433.71	435.19	-	-
1.2	Interest	4,235.43	5,044.94	6,111.33	6,241.50
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-
1.4	Realised Gains / (Losses) on Interscheme sale of investments	-	-	-	-
1.5	Realised Gains / (Losses) on External sale / redemption of investments	727.38	307.15	30.51	39.97
1.6	Realised Gains / (Losses) on Derivative Transactions	-	-	-	-
1.7	Provision for depreciation in value of investments written back	-	-	-	-
1.8	Load Income	1.79	0.09	1.27	1.64
1.9	Other Income	-	-	-	-
	(A)	5,398.31	5,787.37	6,143.11	6,283.11
2	EXPENSES				
2.1	Management fees	120.02	127.85	126.24	104.79
2.2	Goods and services tax on management fees	21.60	23.02	22.72	18.86
2.3	Brokerage & Transaction Costs	3.74	4.73	7.61	6.89
2.4	Transfer agents fees and expenses	23.20	26.44	23.59	20.81
2.5	Custodian fees	3.48	3.96	5.33	4.68
2.6	Trusteeship fees	0.66	0.75	1.00	0.88
2.7	Commission to Agents	74.58	90.04	4.19	6.08
2.8	Marketing & Distribution expenses	0.03	0.04	0.06	0.07
2.9	Audit fees	2.19	5.19	4.23	5.16
2.10	Investor Education Fund	13.12	14.92	19.94	17.62
2.11	Other operating expenses	1.63	2.15	1.97	2.44
	(B)	264.25	299.09	216.88	188.28
3	NET REALISED GAINS / (LOSSES) FOR THE YEAR / PERIOD (A-B = C)	5,134.06	5,488.28	5,926.23	6,094.83
4	Change in Unrealised Depreciation in value of investments (D)	1,406.88	-	53.24	-
5	NET GAINS / (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	3,727.18	5,488.28	5,872.99	6,094.83
6	Change in unrealised appreciation in the value of investments (F)	-	1,094.98	-	46.34
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E + F = G)	3,727.18	6,583.26	5,872.99	6,141.17
7.1	Add: Opening balance transfer from Unrealised Appreciation Reserve	-	-	-	-
7.2	Less: Balance transfer to Unrealised Appreciation Reserve	1,406.88	(1,094.98)	53.24	(46.34)
7.3	Add / (Less): Equalisation	(8,874.53)	(2,843.46)	5,507.91	6,898.90
8	Total	(3,740.47)	2,644.82	11,434.14	12,993.73
8.1	Add : Transfer from Reserve Fund	37,474.20	34,830.01	50,456.31	37,467.52
9	Dividend appropriation				
9.1	Income Distributed during the year / period	(0.61)	(0.63)	(4.96)	(4.94)
9.2	Tax on income distributed during the year / period	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance sheet	33,733.12	37,474.20	61,885.49	50,456.31

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(*) Indicates less than 1 thousand.

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For Price Waterhouse Chartered Accountants LLP
Firm Registration No: 012754N/N500016

For 360 ONE Asset
Trustee Limited

360 ONE Asset Trustee
Limited

For 360 ONE Asset
Management Limited

For 360 ONE Asset
Management Limited

Ketan Asher
Partner
Membership No: 113522

Sd/-
Mohan Radhakrishnan
Director
DIN -00012070

Sd/-
Parmod Kumar Nagpal
Director
DIN -10041946

Sd/-
Raghav Iyengar
Director
DIN -07160750

Sd/-
Anup Maheshwari
Director
DIN-08258671

Sd/-
Milan Mody
Fund Manager

Sd/-
Mayur Patel
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Sd/-
Pranav Mise
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Sd/-
Rahul Khetawat
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Sd/-
Viral Mehta
Fund Manager

Place: Mumbai
Date : 14th July, 2026

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Abridged Annual Report 2025-26

ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

S. No.	Particulars	360 ONE Focused Fund		360 ONE QUANT FUND	
		April 01, 2025 to March 31, 2026	April 01, 2024 to March 31, 2025	April 01, 2025 to March 31, 2026	April 01, 2024 to March 31, 2025
1	INCOME				
1.1	Dividend	5,917.02	7,511.88	953.54	687.03
1.2	Interest	1,393.75	669.21	39.81	29.03
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-
1.4	Realised Gains / (Losses) on Interscheme sale of investments	-	-	-	-
1.5	Realised Gains / (Losses) on External sale / redemption of investments	58,244.16	96,458.00	1,998.65	1,363.58
1.6	Realised Gains / (Losses) on Derivative Transactions	-	-	-	-
1.7	Provision for depreciation in value of investments written back	-	-	-	-
1.8	Load Income	57.64	311.48	51.89	60.61
1.9	Other Income	-	-	-	-
	(A)	65,612.57	1,04,950.57	3,043.89	2,140.25
2	EXPENSES				
2.1	Management fees	4,470.87	4,320.04	375.41	155.54
2.2	Goods and services tax on management fees	804.76	777.60	67.58	28.00
2.3	Brokerage & Transaction Costs	1,488.56	994.78	365.02	215.77
2.4	Transfer agents fees and expenses	540.76	556.29	47.61	27.62
2.5	Custodian fees	38.12	39.03	4.28	2.48
2.6	Trusteeship fees	7.18	7.35	0.81	0.47
2.7	Commission to Agents	2,441.31	2,830.59	692.49	392.96
2.8	Marketing & Distribution expenses	1.96	9.61	0.57	1.44
2.9	Audit fees	22.81	7.05	3.07	4.91
2.10	Investor Education Fund	143.60	147.02	16.12	9.34
2.11	Other operating expenses	75.53	97.10	18.13	14.56
	(B)	10,035.46	9,786.46	1,591.09	853.09
3	NET REALISED GAINS / (LOSSES) FOR THE YEAR / PERIOD (A-B = C)	55,577.11	95,164.11	1,452.80	1,287.16
4	Change in Unrealised Depreciation in value of investments (D)	87,998.60	40,215.54	5,976.68	2,877.57
5	NET GAINS / (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	(32,421.49)	54,948.57	(4,523.88)	(1,590.41)
6	Change in unrealised appreciation in the value of investments (F)	-	-	-	-
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E + F = G)	(32,421.49)	54,948.57	(4,523.88)	(1,590.41)
7.1	Add: Opening balance transfer from Unrealised Appreciation Reserve	-	-	-	-
7.2	Less: Balance transfer to Unrealised Appreciation Reserve	87,998.60	40,215.54	453.10	2,877.57
7.3	Add / (Less): Equalisation	(14,744.43)	(12,856.87)	2,693.55	5,270.63
8	Total	40,832.68	82,307.24	(1,377.23)	6,557.79
8.1	Add : Transfer from Reserve Fund	2,20,665.00	1,38,357.76	7,438.43	880.64
9	Dividend appropriation				
9.1	Income Distributed during the year / period	-	-	-	-
9.2	Tax on income distributed during the year / period	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance sheet	2,61,497.68	2,20,665.00	6,061.20	7,438.43

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For Price Waterhouse Chartered Accountants LLP
Firm Registration No: 012754N/N500016

For 360 ONE Asset
Trustee Limited

360 ONE Asset Trustee
Limited

For 360 ONE Asset
Management Limited

For 360 ONE Asset
Management Limited

Ketan Asher
Partner
Membership No: 113522

Sd/-
Mohan Radhakrishnan
Director
DIN -00012070

Sd/-
Parmod Kumar Nagpal
Director
DIN -10041946

Sd/-
Raghav Iyengar
Director
DIN -07160750

Sd/-
Anup Maheshwari
Director
DIN-08258671

Sd/-
Milan Mody
Fund Manager

Sd/-
Mayur Patel
Fund Manager

Sd/-
Pranav Mise
Fund Manager

Sd/-
Rahul Khetawat
Fund Manager

Sd/-
Viral Mehta
Fund Manager

Place: Mumbai
Date : 14th July, 2026

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Place: Mumbai
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Abridged Annual Report 2025-26

ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

S. No.	Particulars	360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
		April 01, 2025 to March 31, 2026	April 01, 2024 to March 31, 2025	April 01, 2025 to March 31, 2026	April 01, 2024 to March 31, 2025
1	INCOME				
1.1	Dividend	112.16	97.40	1,362.12	787.92
1.2	Interest	3.19	2.26	309.10	192.08
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-
1.4	Realised Gains / (Losses) on Interscheme sale of investments	-	-	-	-
1.5	Realised Gains / (Losses) on External sale / redemption of investments	416.80	54.26	3,388.77	3,713.10
1.6	Realised Gains / (Losses) on Derivative Transactions	-	-	-	-
1.7	Provision for depreciation in value of investments written back	-	-	-	-
1.8	Load Income	-	-	83.19	47.79
1.9	Other Income	-	-	-	-
	(A)	532.15	153.92	5,143.18	4,740.89
2	EXPENSES				
2.1	Management fees	8.00	0.07	629.06	362.98
2.2	Goods and services tax on management fees	1.44	0.02	113.24	65.34
2.3	Brokerage & Transaction Costs	6.33	3.60	436.30	272.61
2.4	Transfer agents fees and expenses	4.04	3.45	145.06	76.86
2.5	Custodian fees	0.45	0.39	10.22	5.37
2.6	Trusteeship fees	0.09	0.07	2.75	10.11
2.7	Commission to Agents	4.25	3.34	1,811.01	1,188.10
2.8	Marketing & Distribution expenses	0.18	0.25	0.46	0.30
2.9	Audit fees	0.25	4.89	6.73	5.01
2.10	Investor Education Fund	0.42	0.72	38.48	20.22
2.11	Other operating expenses	8.37	9.93	17.13	14.45
	(B)	33.82	26.73	3,210.44	2,021.35
3	NET REALISED GAINS / (LOSSES) FOR THE YEAR / PERIOD (A-B =C)	498.33	127.19	1,932.74	2,719.54
4	Change in Unrealised Depreciation in value of investments (D)	684.47	-	14,124.84	2,208.67
5	NET GAINS / (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	(186.14)	127.19	(12,192.10)	510.87
6	Change in unrealised appreciation in the value of investments (F)	-	270.80	-	-
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E + F = G)	(186.14)	397.99	(12,192.10)	510.87
7.1	Add: Opening balance transfer from Unrealised Appreciation Reserve	-	-	-	-
7.2	Less: Balance transfer to Unrealised Appreciation Reserve	684.47	(270.80)	2,984.99	2,208.67
7.3	Add / (Less): Equalisation	(105.76)	24.57	808.89	4,909.07
8	Total	392.57	151.76	(8,398.22)	7,628.61
8.1	Add : Transfer from Reserve Fund	223.27	71.51	9,058.78	1,430.17
9	Dividend appropriation				
9.1	Income Distributed during the year / period	-	-	-	-
9.2	Tax on income distributed during the year / period	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance sheet	615.84	223.27	660.56	9,058.78

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For Price Waterhouse Chartered Accountants LLP
Firm Registration No: 012754N/N500016

For 360 ONE Asset
Trustee Limited

360 ONE Asset Trustee
Limited

For 360 ONE Asset
Management Limited

For 360 ONE Asset
Management Limited

Ketan Asher
Partner
Membership No: 113522

Sd/-
Mohan Radhakrishnan
Director
DIN -00012070

Sd/-
Parmod Kumar Nagpal
Director
DIN -10041946

Sd/-
Raghav Iyengar
Director
DIN -07160750

Sd/-
Anup Maheshwari
Director
DIN-08258671

Sd/-
Milan Mody
Fund Manager

Sd/-
Mayur Patel
Fund Manager

Sd/-
Pranav Mise
Fund Manager

Sd/-
Rahul Khetawat
Fund Manager

Sd/-
Viral Mehta
Fund Manager

Place: Mumbai
Date : 14th July, 2026

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Place: Mumbai
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Abridged Annual Report 2025-26

ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

S. No.	Particulars	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF	
		April 01, 2025 to March 31, 2026	April 01, 2024 to March 31, 2025	April 01, 2025 to March 31, 2026	March 07, 2025 to March 31, 2025
1	INCOME				
1.1	Dividend	277.44	306.55	-	-
1.2	Interest	3,387.15	3,132.55	2.07	0.72
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-
1.4	Realised Gains / (Losses) on Interscheme sale of investments	-	-	-	-
1.5	Realised Gains / (Losses) on External sale / redemption of investments	2,609.49	3,954.60	533.82	-
1.6	Realised Gains / (Losses) on Derivative Transactions	-	-	-	-
1.7	Provision for depreciation in value of investments written back	-	-	-	-
1.8	Load Income	6.46	15.89	-	-
1.9	Other Income	-	-	-	-
	(A)	6,280.54	7,409.59	535.89	0.72
2	EXPENSES				
2.1	Management fees	312.23	274.16	8.93	0.15
2.2	Goods and services tax on management fees	56.20	49.34	1.60	0.02
2.3	Brokerage & Transaction Costs	84.01	71.75	0.03	0.01
2.4	Transfer agents fees and expenses	29.70	27.93	1.12	0.02
2.5	Custodian fees	4.46	4.20	9.63	0.13
2.6	Trusteeship fees	1.31	7.90	0.06	-
2.7	Commission to Agents	547.95	577.91	-	-
2.8	Marketing & Distribution expenses	0.09	0.12	0.01	-
2.9	Audit fees	3.91	5.09	4.43	0.01
2.10	Investor Education Fund	16.78	15.80	0.34	-
2.11	Other operating expenses	3.46	4.66	0.49	0.04
	(B)	1,060.10	1,038.86	26.64	0.38
3	NET REALISED GAINS / (LOSSES) FOR THE YEAR / PERIOD (A-B = C)	5,220.44	6,370.73	509.25	0.34
4	Change in Unrealised Depreciation in value of investments (D)	4,554.86	-	-	-
5	NET GAINS / (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	665.58	6,370.73	509.25	0.34
6	Change in unrealised appreciation in the value of investments (F)	-	760.83	2,224.89	60.16
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E + F = G)	665.58	7,131.56	2,734.14	60.50
7.1	Add: Opening balance transfer from Unrealised Appreciation Reserve	-	-	-	-
7.2	Less: Balance transfer to Unrealised Appreciation Reserve	3,744.79	(760.83)	(2,224.89)	(60.16)
7.3	Add / (Less): Equalisation	(1,887.54)	811.79	21.16	0.07
8	Total	2,522.83	7,182.52	530.41	0.41
8.1	Add : Transfer from Reserve Fund	9,050.24	1,867.72	0.41	-
9	Dividend appropriation				
9.1	Income Distributed during the year / period	-	-	-	-
9.2	Tax on income distributed during the year / period	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance sheet	11,573.07	9,050.24	530.82	0.41

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Firm Registration No: 012754N/N500016

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S. No.	Particulars	360 ONE SILVER ETF		360 ONE OVERNIGHT FUND ^	360 ONE Multi Asset Allocation Fund ^
		April 01, 2025 to March 31, 2026	March 28, 2025 to March 31, 2025	July 10, 2025 to March 31, 2026	August 20, 2025 to March 31, 2026
1	INCOME				
1.1	Dividend	-	-	-	26.05
1.2	Interest	2.09	0.52	799.46	475.16
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-
1.4	Realised Gains / (Losses) on Interscheme sale of investments	-	-	-	-
1.5	Realised Gains / (Losses) on External sale / redemption of investments	2,388.85	-	0.10	1,941.94
1.6	Realised Gains / (Losses) on Derivative Transactions	-	-	-	(31.69)
1.7	Provision for depreciation in value of investments written back	-	-	-	-
1.8	Load Income	-	-	-	16.20
1.9	Other Income	-	-	-	-
	(A)	2,390.94	0.52	799.56	2,427.66
2	EXPENSES				
2.1	Management fees	1.06	0.01	3.57	52.06
2.2	Goods and services tax on management fees	0.20	-	0.64	9.38
2.3	Brokerage & Transaction Costs	0.01	-	6.86	51.27
2.4	Transfer agents fees and expenses	0.59	-	2.62	9.13
2.5	Custodian fees	7.71	0.02	1.06	0.85
2.6	Trusteeship fees	0.03	-	0.15	0.16
2.7	Commission to Agents	-	-	1.93	191.52
2.8	Marketing & Distribution expenses	0.01	-	-	1.05
2.9	Audit fees	2.15	-	0.14	1.38
2.10	Investor Education Fund	0.18	-	2.94	3.20
2.11	Other operating expenses	1.18	-	0.45	3.28
	(B)	13.12	0.03	20.36	323.28
3	NET REALISED GAINS / (LOSSES) FOR THE YEAR / PERIOD (A-B =C)	2,377.82	0.49	779.20	2,104.38
4	Change in Unrealised Depreciation in value of investments (D)	-	5.98	0.06	-
5	NET GAINS / (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	2,377.82	(5.49)	779.14	2,104.38
6	Change in unrealised appreciation in the value of investments (F)	930.42	-	-	76.64
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E + F = G)	3,308.24	(5.49)	779.14	2,181.02
7.1	Add: Opening balance transfer from Unrealised Appreciation Reserve	-	-	-	-
7.2	Less: Balance transfer to Unrealised Appreciation Reserve	(930.42)	5.98	-	(76.64)
7.3	Add / (Less): Equalisation	(170.14)	-	894.08	1,010.57
8	Total	2,207.68	0.49	1,673.22	3,114.95
8.1	Add : Transfer from Reserve Fund	0.49	-	-	-
9	Dividend appropriation	-	-	-	-
9.1	Income Distributed during the year / period	-	-	-	-
9.2	Tax on income distributed during the year / period	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance sheet	2,208.17	0.49	1,673.22	3,114.95

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360 ONE MUTUAL FUND
Schedules forming part of the Balance Sheet as at 31st March, 2026 and the Revenue Account for the year ended on 31st March, 2026
Annexure I: ABRIDGED NOTES TO ACCOUNTS
1. INVESTMENTS
1.1 Investments of the Schemes are registered in the name of the Trustees for the benefits of the Schemes Unit holders.
1.2 Open Position of derivatives for 2025-2026:
Hedging Positions through Commodity Futures as on March 31, 2026

Scheme	Underlying	Long / Short	Futures Price when purchased	Current price of the contract	Margin maintained in Rs. Lakhs
360 ONE Multi Asset Allocation Fund	GOLD	Short	1,54,704.00	1,50,761.00	135.73
360 ONE Multi Asset Allocation Fund	SILVER	Short	2,78,343.00	2,40,892.00	
360 ONE Multi Asset Allocation Fund	SILVERMIC	Long	2,95,558.00	2,43,886.00	

Open Position of derivatives for 2024-2025:-NIL
1.3 Open Position for other than Hedging Positions through Derivatives for 2025-2026:-NIL 2024-2025:-NIL
1.4 Investments in Associates and Group Companies for 2025-2026:-NIL 2024-2025:-NIL
1.5 Open position of Securities borrowed and / or Lend by the Scheme for 2025-2026:-NIL 2024-2025:-NIL
1.6 Details of NPA: Aggregate market value and provision thereof for 2025-2026:-NIL 2024-2025:-NIL
1.7 Aggregate Unrealized Gain / Loss as at March 31, 2026

Investments	Equity (Listed/ Awaiting Listing)	Corporate Bond	Commercial Paper	Certificate of deposits	TBILL	GOVT SECURITIES	InvIT	REIT	Corporate Debt Market Development Fund	GOLD	SILVER	Exchange Traded Funds	Derivatives	Total
360 ONE Dynamic Bond Fund	-	88.14	-	(1.00)	-	(230.73)	(586.12)	1,090.79	31.82	-	-	-	-	392.90
360 ONE Liquid Fund	-	0.53	(6.06)	(22.68)	(0.72)	(0.88)	-	-	38.78	-	-	-	-	8.97
360 ONE Focused Fund	45,762.27	-	-	-	-	-	-	-	-	-	-	-	-	45,762.27
360 ONE Quant Fund	(5,523.58)	-	-	-	-	-	-	-	-	-	-	-	-	(5,523.58)
360 ONE ELSS Tax Saver Nifty 50 Index Fund	617.33	-	-	-	-	-	-	-	-	-	-	-	-	617.33
360 ONE FLEXICAP FUND	(11,139.85)	-	-	-	-	-	-	-	-	-	-	-	-	(11,139.85)
360 ONE Balanced Hybrid Fund	(726.25)	24.64	-	(1.30)	-	(107.15)	-	-	-	-	-	-	-	(810.07)
360 ONE GOLD ETF	-	-	-	-	-	-	-	-	2,285.05	-	-	-	-	2,285.05
360 ONE SILVER ETF	-	-	-	-	-	-	-	-	-	924.44	-	-	-	924.44
360 ONE OVERNIGHT FUND	-	-	-	(0.04)	(0.02)	-	-	-	-	-	-	-	-	(0.06)
360 ONE Multi Asset Allocation Fund	(946.52)	(95.36)	-	(1.30)	-	(178.21)	(0.52)	23.00	-	12.27	(12.04)	1,244.90	30.43	76.64
Grand Total	28,043.40	17.95	(6.06)	(26.33)	(0.75)	(516.97)	(586.64)	1,113.79	70.60	2,297.32	912.40	1,244.90	30.43	32,594.04

Aggregate Unrealized Gain / Loss as at March 31, 2025

Investments	Equity (Listed/ Awaiting Listing)	Corporate Bond	Commercial Paper	Certificate of deposits	TBILL	GOVT SECURITIES	InvIT	REIT	Corporate Debt Market Development Fund	GOLD	SILVER	Total
360 ONE Dynamic Bond Fund	-	278.80	-	-	-	1,221.32	(264.90)	545.52	19.04	-	-	1,799.78
360 ONE Liquid Fund	-	1.98	15.26	18.59	2.41	1.13	-	-	22.83	-	-	62.21
360 ONE Focused Fund	1,33,760.87	-	-	-	-	-	-	-	-	-	-	1,33,760.87
360 ONE Quant Fund	453.10	-	-	-	-	-	-	-	-	-	-	453.10
360 ONE ELSS Tax Saver Nifty 50 Index Fund	1,301.80	-	-	-	-	-	-	-	-	-	-	1,301.80
360 ONE FLEXICAP FUND	2,984.99	-	-	-	-	-	-	-	-	-	-	2,984.99
360 ONE Balanced Hybrid Fund	3,153.14	371.46	-	-	-	220.19	-	-	-	-	-	3,744.79
360 ONE GOLD ETF	-	-	-	-	-	-	-	-	-	60.16	-	60.16
360 ONE SILVER ETF	-	-	-	-	-	-	-	-	-	-	(5.98)	(5.98)
Grand Total	1,41,653.91	652.24	15.26	18.59	2.41	1,442.64	(264.90)	545.52	41.86	60.16	(5.98)	1,44,167.70

1.8 (a). The aggregate value of Purchase and Sale of Investments are as follows:
As at March 31, 2026

Scheme	Purchases	Purchase as % to average daily net assets	Sales	Sale as % to average daily net assets
360 ONE Dynamic Bond Fund	22,644.74	34.52%	33,891.14	51.66%
360 ONE Liquid Fund	7,25,309.07	727.18%	7,11,851.18	713.69%
360 ONE Focused Fund	3,77,850.08	52.63%	4,29,969.23	59.89%
360 ONE Quant Fund	1,04,293.73	129.42%	83,273.81	103.34%
360 ONE ELSS Tax Saver Nifty 50 Index Fund	1,318.99	15.41%	2,425.00	28.34%
360 ONE FLEXICAP FUND	1,47,141.59	76.48%	98,936.08	51.42%
360 ONE Balanced Hybrid Fund	58,178.30	69.31%	68,491.41	81.59%
360 ONE GOLD ETF	11,267.38	180.33%	2,614.35	41.84%
360 ONE SILVER ETF	8,272.72	249.86%	7,381.09	222.93%
360 ONE OVERNIGHT FUND	70,079.48	475.77%*	65,108.37	442.02%*
360 ONE Multi Asset Allocation Fund	63,558.95	398.35%*	28,598.93	179.24%*

** Annualised

*excluding TREPS and Reverse Repo transactions.

As at March 31, 2025

Scheme	Purchases	Purchase as % to average daily net assets	Sales	Sale as % to average daily net assets
360 ONE Dynamic Bond Fund	58,856.70	78.94%	58,007.39	77.80%
360 ONE Liquid Fund	6,69,156.37	759.86%	6,51,050.95	739.30%
360 ONE Focused Fund	2,57,533.01	35.04%	2,09,643.88	28.52%
360 ONE Quant Fund	79,004.49	169.36%	27,415.32	58.77%
360 ONE ELSS Tax Saver Nifty 50 Index Fund	1,845.55	25.29%	403.77	5.53%
360 ONE FLEXICAP FUND	1,20,749.44	119.41%	22,944.09	22.69%
360 ONE Balanced Hybrid Fund	75,100.98	95.01%	53,700.26	67.94%
360 ONE GOLD ETF	1,294.03	1485.72%*	-	0.00%*
360 ONE SILVER ETF	663.38	8776.56%*	-	0.00%*

** Annualised

*excluding TREPS and Reverse Repo transactions.

b). The aggregate value of investments Future/Option purchased and sold during the year and these amounts as a percentage of average daily net assets are as follows: Futures/Option
As at March 31, 2026 : NIL
As at March 31, 2025 : NIL
1.9 Non-Traded securities in the portfolio:

Scheme Name	Particulars	As on March 31, 2026**	As on March 31, 2025 **
360 ONE Dynamic Bond Fund	Aggregate fair value of thinly traded / non traded Investment	22,894.89	25,890.71
360 ONE Liquid Fund	Aggregate fair value of thinly traded / non traded Investment	66,638.67	61,762.82
360 ONE Focused Fund	Aggregate fair value of thinly traded / non traded Investment	NIL	NIL
360 ONE Quant Fund	Aggregate fair value of thinly traded / non traded Investment	NIL	NIL
360 ONE ELSS Tax Saver Nifty 50 Index Fund	Aggregate fair value of thinly traded / non traded Investment	NIL	NIL
360 ONE FLEXICAP FUND	Aggregate fair value of thinly traded / non traded Investment	NIL	NIL
360 ONE Balanced Hybrid Fund	Aggregate fair value of thinly traded / non traded Investment	24,563.90	28,566.91
360 ONE GOLD ETF	Aggregate fair value of thinly traded / non traded Investment	NIL	NIL
360 ONE SILVER ETF	Aggregate fair value of thinly traded / non traded Investment	NIL	NIL
360 ONE OVERNIGHT FUND	Aggregate fair value of thinly traded / non traded Investment	NIL	NIL
360 ONE Multi Asset Allocation Fund	Aggregate fair value of thinly traded / non traded Investment	4,923.93	NIL

** Traded securities for 28th March 2025 since 31st March 2025 is a non working day

** Traded securities for 30th March 2026 since 31st March 2026 is a non working day

1.10 Aggregate value of debt securities which have been valued at a price other than the price given by the Independent Valuation Agencies at the end of year are given below

Scheme Name	As on March 31, 2026 *		As on March 31, 2025 *	
	Amount	% to Net Assets	Amount	% to Net Assets
360 ONE Dynamic Bond Fund	NIL	NIL	NIL	NIL
360 ONE Liquid Fund	NIL	NIL	NIL	NIL
360 ONE Focused Fund	NIL	NIL	NIL	NIL
360 ONE Quant Fund	NIL	NIL	NIL	NIL
360 ONE ELSS Tax Saver Nifty 50 Index Fund	NIL	NIL	NIL	NIL
360 ONE FLEXICAP FUND	NIL	NIL	NIL	NIL
360 ONE Balanced Hybrid Fund	NIL	NIL	NIL	NIL
360 ONE GOLD ETF	NIL	NIL	NIL	NIL
360 ONE SILVER ETF	NIL	NIL	NIL	NIL
360 ONE OVERNIGHT FUND	NIL	NIL	NIL	NIL
360 ONE Multi Asset Allocation Fund	NIL	NIL	NIL	NIL

* As per the SEBI Regulations amended on January 25, 2022, debt securities which have been valued at a price other than the price given by the Independent Valuation Agencies at the end of year, the aggregate value of such securities and percentage to net assets should be disclosed.

2 Details of transactions with Associates in terms of regulation 25(8):
a) Subscription by the Schemes in the issues lead managed by associate companies

For the period/year ended March 31, 2026: Rupees 500.00 Lakhs

For the period/year ended March 31, 2025: Rupees 142.88 Lakhs

2.1 (a) Securities transaction in the form of investments/disinvestments in various public issues/private placements where the associate was the sole or one of the several lead managers

For the period/year ended March 31, 2026 : Nil

For the period/year ended March 31, 2025 : Nil

(b) Subscription to issue of Equity on private placement where sponsor or its associate companies have acted as arranger or manager

For the period/year ended March 31, 2026 : Nil

For the period/year ended March 31, 2025 : Nil

2.2 Brokerage paid to associates/related parties/group companies of Sponsor/AMC for reporting period :

For the period/year ended March 31, 2026

Name of associate/related parties/group companies of Sponsor/AMC#	Nature of Association / Nature of relation	Period covered	Value of transaction		Brokerage	
			Rupees in Lakhs	% of total value of transaction of the Fund	Rupees in Lakhs	% of total brokerage paid by the Fund
360 One Capital Market Private Ltd	Associate	01st April 2025 to 31st March 2026	5,334.87	0.02%	4.83	0.39%

For the period/year ended March 31, 2025

Name of associate/related parties/group companies of Sponsor/AMC#	Nature of Association / Nature of relation	Period covered	Value of transaction		Brokerage	
			Rupees in Lakhs	% of total value of transaction of the Fund	Rupees in Lakhs	% of total brokerage paid by the Fund
IIFL Securities Limited	Associate	01st April 2024 to 31st March 2025	18,759.35	1.48%	18.74	2.40%

2.3 Commission paid to associates / related parties / group companies of Sponsor / AMC:

For the period/year ended March 31, 2026

Name of associate/related parties/group companies of Sponsor/AMC	Nature of Association / Nature of relation	Period covered	Business given		Commission	
			Rupees in Lakhs	% of total business received by the Fund	Rupees in Lakhs	% of total commission paid by the Fund
360 ONE DISTRIBUTION SERVICES LTD (ARN-181727)	Associate	01-APR-2025 - 31st- MAR-2026	34,571.00	2.70%	1,781.00	30.87%
BATLIVALA & KARANI FINSERV PRIVATE LIMITED (ARN-137069)	Associate	01-APR-2025 - 31st- MAR-2026	7,052.00	0.55%	-	0.01%
360 ONE Treasury Solutions Private Limited (formerly known as Batlivala & Karani Finserv Private Limited) (ARN-0703)	Associate	01-APR-2025 - 31st- MAR-2026	2,320.00	-	-	0.01%

For the period/year ended March 31, 2025

Name of associate/related parties/group companies of Sponsor/AMC	Nature of Association / Nature of relation	Period covered	Business given		Commission	
			Rupees in Lakhs	% of total business received by the Fund	Rupees in Lakhs	% of total commission paid by the Fund
IIFL Securities Ltd (ARN-47791)	Associate	01st April 2024 to 31st March 2025	5,605.21	0.65%	313.07	6.15%
360 ONE DISTRIBUTION SERVICES LTD (ARN-181727)**	Associate	01st April 2024 to 31st March 2025	61,992.83	7.14%	2,101.64	41.30%
5PAISA CAPITAL LIMITED (ARN-104096)	Associate	01st April 2024 to 31st March 2025	6.60	0.00%	0.11	0.00%

3 Unit Capital movement during the year ended / period ended.**2025-26**

Scheme Name	PLAN	Face Value	Opening / Initial Issue Units	Units Pur/ Switch In	Redemption / Switch out	Closing Units
360 ONE Dynamic Bond Fund	Regular Growth Option	10	16,69,93,785.710	1,37,30,459.407	5,01,33,945.666	13,05,90,299.451
360 ONE Dynamic Bond Fund	Regular Bonus Option	10	51,203.878	-	2,000.000	49,203.878
360 ONE Dynamic Bond Fund	Direct Growth Option	10	15,27,55,989.394	1,90,43,642.511	5,36,14,609.277	11,81,85,022.628
360 ONE Dynamic Bond Fund	Direct Quarterly IDCW Option	10	31,331.292	9,49,811.515	9,29,523.697	51,619.110
360 ONE Dynamic Bond Fund	Regular Monthly IDCW Option	10	93,994.492	2,083.003	-	96,077.495
360 ONE Dynamic Bond Fund	Regular Half Yearly IDCW Option	10	1,01,128.512	-	13,000.000	88,128.512
360 ONE Dynamic Bond Fund	Regular Quarterly IDCW Option	10	2,12,138.649	27,102.370	26,769.884	2,12,471.135
360 ONE Dynamic Bond Fund	Direct Monthly IDCW Option	10	6,750.557	295.380	-	7,045.937
360 ONE Liquid Fund	Direct Daily IDCW Option	1000	4,159.155	274.561	50.468	4,383.248
360 ONE Liquid Fund	Regular Weekly IDCW Option	1000	316.911	4,748.533	4,529.232	536.212
360 ONE Liquid Fund	Direct Weekly IDCW Option	1000	517.386	137.210	527.532	127.064
360 ONE Liquid Fund	Regular Daily IDCW Option	1000	1,860.469	10,617.729	9,301.628	3,176.570
360 ONE Liquid Fund	Regular Growth Option	1000	5,68,907.870	8,81,929.713	11,55,102.107	2,95,735.476
360 ONE Liquid Fund	Direct Growth Option	1000	45,39,883.663	2,68,42,330.322	2,61,03,539.612	52,78,674.373
360 ONE Focused Fund	Regular IDCW Option	10	74,23,770.495	2,74,687.021	12,87,912.659	64,10,544.857
360 ONE Focused Fund	Direct IDCW Option	10	12,18,944.208	2,04,773.251	2,74,782.492	11,48,934.967
360 ONE Focused Fund	Regular Growth Option	10	62,46,91,059.419	4,33,09,764.414	9,54,81,325.041	57,25,19,498.792
360 ONE Focused Fund	Direct Growth Option	10	79,26,28,805.734	14,50,79,205.300	16,45,05,199.238	77,32,02,811.796
360 ONE Quant Fund	Regular IDCW Option	10	15,87,881.989	10,67,705.118	10,13,219.881	16,42,367.226
360 ONE Quant Fund	Regular Growth Option	10	23,77,67,317.965	13,80,54,700.483	6,46,17,474.668	31,12,04,543.780
360 ONE Quant Fund	Direct Growth Option	10	11,40,16,456.838	8,13,00,419.726	4,25,97,715.932	15,27,19,160.632
360 ONE Quant Fund	Direct IDCW Option	10	2,96,758.369	4,31,647.259	78,534.631	6,49,870.997
360 ONE ELSS Tax Saver Nifty 50 Index Fund	Regular IDCW Option	10	5,49,249.508	1,62,737.693	8,813.008	7,03,174.193
360 ONE ELSS Tax Saver Nifty 50 Index Fund	Regular Growth Option	10	1,13,94,539.250	18,18,451.495	14,27,292.155	1,17,85,698.590
360 ONE ELSS Tax Saver Nifty 50 Index Fund	Direct Growth Option	10	4,74,67,925.415	37,43,034.317	1,26,96,339.701	3,85,14,620.031
360 ONE ELSS Tax Saver Nifty 50 Index Fund	Direct IDCW Option	10	8,74,125.377	87,281.947	35,217.613	9,26,189.711
360 ONE FLEXICAP FUND	Regular Growth Option	10	72,35,56,348.147	25,62,83,296.192	16,36,75,402.480	81,61,64,241.859
360 ONE FLEXICAP FUND	Regular IDCW Option	10	19,36,981.712	15,02,373.246	6,18,059.790	28,21,295.168
360 ONE FLEXICAP FUND	Direct Growth Option	10	27,86,75,668.717	30,50,67,200.406	7,09,07,729.928	51,28,35,139.195
360 ONE FLEXICAP FUND	Direct Daily IDCW Option	10	2,57,28,774.015	33,71,827.444	2,41,91,476.446	49,09,125.013
360 ONE Balanced Hybrid Fund	Direct Daily IDCW Option	10	1,58,499.076	69,236.950	23,494.946	2,04,241.080
360 ONE Balanced Hybrid Fund	Regular IDCW Option	10	3,95,670.458	1,34,973.277	1,83,581.987	3,47,061.748
360 ONE Balanced Hybrid Fund	Direct Growth Option	10	35,08,34,345.832	3,33,01,641.578	5,90,73,424.166	32,50,62,563.244
360 ONE Balanced Hybrid Fund	Regular Growth Option	10	33,52,08,561.286	1,74,86,553.807	9,48,20,353.381	25,78,74,761.712
360 ONE GOLD ETF	Regular Growth Option	10	15,78,565.000	90,00,000.000	14,00,000.000	91,78,565.000
360 ONE SILVER ETF	Regular Growth Option	10	6,86,139.000	50,10,000.000	35,40,000.000	21,56,139.000
360 ONE OVERNIGHT FUND	Regular IDCW Option	10	1,074.070	159.711	724.524	509.257
360 ONE OVERNIGHT FUND	Regular Growth Option	10	13,11,665.710	1,33,59,446.044	1,31,61,222.628	15,09,889.126
360 ONE OVERNIGHT FUND	Direct IDCW Option	10	66.000	75.471	33.995	107.476
360 ONE OVERNIGHT FUND	Direct Growth Option	10	7,05,075.760	1,39,09,613.499	1,18,56,918.486	27,57,770.773
360 ONE Multi Asset Allocation Fund	Regular IDCW Option	10	2,54,607.471	2,92,076.504	71,836.158	4,74,847.817
360 ONE Multi Asset Allocation Fund	Regular Growth Option	10	9,71,97,300.179	19,87,19,202.853	1,05,58,106.683	28,53,58,396.349
360 ONE Multi Asset Allocation Fund	Direct IDCW Option	10	11,799.510	3,53,893.296	32,965.819	3,32,726.987
360 ONE Multi Asset Allocation Fund	Direct Growth Option	10	1,29,03,445.177	4,55,08,487.704	79,35,932.223	5,04,76,000.658

2024-25

Scheme Name	PLAN	Face Value	Opening / Initial Issue Units	Units Pur/ Switch In	Redemption / Switch out	Closing Units
360 ONE Dynamic Bond Fund	Regular Growth Option	10	19,17,07,522.340	1,32,30,873.880	3,79,44,610.510	16,69,93,785.710
360 ONE Dynamic Bond Fund	Regular Bonus Option	10	51,203.878	-	-	51,203.878
360 ONE Dynamic Bond Fund	Direct Growth Option	10	15,41,66,404.034	6,62,06,320.760	6,76,16,735.400	15,27,55,989.394
360 ONE Dynamic Bond Fund	Direct Quarterly IDCW Option	10	8,753.972	74,191.350	51,614.030	31,331.292
360 ONE Dynamic Bond Fund	Regular Monthly IDCW Option	10	1,00,015.682	2,316.110	8,337.300	93,994.492

Scheme Name	PLAN	Face Value	Opening / Initial Issue Units	Units Pur/ Switch In	Redemption / Switch out	Closing Units
360 ONE Dynamic Bond Fund	Regular Half Yearly IDCW Option	10	1,02,126.302	-	997.790	1,01,128.512
360 ONE Dynamic Bond Fund	Regular Quarterly IDCW Option	10	1,81,999.889	35,731.300	5,592.540	2,12,138.649
360 ONE Dynamic Bond Fund	Direct Monthly IDCW Option	10	6,454.977	295.580	-	6,750.557
360 ONE Liquid Fund	Direct Daily IDCW Option	1000	3,854.935	349.240	45.020	4,159.155
360 ONE Liquid Fund	Regular Weekly IDCW Option	1000	239.291	13,174.820	13,097.200	316.911
360 ONE Liquid Fund	Direct Weekly IDCW Option	1000	93.936	542.450	119.000	517.386
360 ONE Liquid Fund	Regular Daily IDCW Option	1000	3,078.169	1,671.420	2,889.120	1,860.469
360 ONE Liquid Fund	Regular Growth Option	1000	5,34,027.280	23,12,321.160	22,77,440.570	5,68,907.870
360 ONE Liquid Fund	Direct Growth Option	1000	38,49,245.153	2,22,09,295.430	2,15,18,656.920	45,39,883.663
360 ONE Focused Fund	Regular IDCW Option	10	79,61,230.835	3,64,959.190	9,02,419.530	74,23,770.495
360 ONE Focused Fund	Direct IDCW Option	10	11,03,364.528	3,55,320.900	2,39,741.220	12,18,944.208
360 ONE Focused Fund	Regular Growth Option	10	60,68,08,898.849	10,45,67,705.240	8,66,85,544.670	62,46,91,059.419
360 ONE Focused Fund	Direct Growth Option	10	92,96,80,762.734	16,07,04,653.430	29,77,56,610.430	79,26,28,805.734
360 ONE Quant Fund	Regular IDCW Option	10	3,76,273.969	49,47,827.920	37,36,219.900	15,87,881.989
360 ONE Quant Fund	Regular Growth Option	10	5,59,67,727.105	21,27,76,716.610	3,09,77,125.750	23,77,67,317.965
360 ONE Quant Fund	Direct Growth Option	10	3,03,53,909.398	10,34,59,737.620	1,97,97,190.180	11,40,16,456.838
360 ONE Quant Fund	Direct IDCW Option	10	1,50,410.609	2,52,139.720	1,05,791.960	2,96,758.369
360 ONE ELSS Tax Saver Nifty 50 Index Fund	Regular IDCW Option	10	3,28,758.678	2,20,490.830	-	5,49,249.508
360 ONE ELSS Tax Saver Nifty 50 Index Fund	Regular Growth Option	10	85,93,019.400	28,16,686.820	15,166.970	1,13,94,539.250
360 ONE ELSS Tax Saver Nifty 50 Index Fund	Direct Growth Option	10	4,08,08,125.525	66,60,799.840	999.950	4,74,67,925.415
360 ONE ELSS Tax Saver Nifty 50 Index Fund	Direct IDCW Option	10	6,82,450.647	1,91,674.730	-	8,74,125.377
360 ONE FLEXICAP FUND	Regular Growth Option	10	30,18,47,452.437	49,52,84,100.900	7,35,75,205.190	72,35,56,348.147
360 ONE FLEXICAP FUND	Regular IDCW Option	10	6,12,901.972	20,26,641.460	7,02,561.720	19,36,981.712
360 ONE FLEXICAP FUND	Direct Growth Option	10	3,71,94,210.307	27,81,46,971.020	3,66,65,512.610	27,86,75,668.717
360 ONE FLEXICAP FUND	Direct Daily IDCW Option	10	2,63,641.395	2,59,70,793.240	5,05,660.620	2,57,28,774.015
360 ONE Balanced Hybrid Fund	Direct Daily IDCW Option	10	1,02,971.136	94,412.510	38,884.570	1,58,499.076
360 ONE Balanced Hybrid Fund	Regular IDCW Option	10	3,62,993.538	1,24,759.920	92,083.000	3,95,670.458
360 ONE Balanced Hybrid Fund	Direct Growth Option	10	27,49,11,305.742	8,39,84,318.040	80,61,277.950	35,08,34,345.832
360 ONE Balanced Hybrid Fund	Regular Growth Option	10	29,73,76,689.776	6,74,81,614.440	2,96,49,742.930	33,52,08,561.286
360 ONE GOLD ETF	Regular Growth Option	10	-	15,79,091.310	526.310	15,78,565.000
360 ONE SILVER ETF	Regular Growth Option	10	-	6,86,769.950	630.950	6,86,139.000

4 Prior Period Comparatives

The prior year figures have been reclassified and regrouped wherever necessary to confirm with current year's presentation.

5 Contingent Liability: -

As of March 31, 2026: NIL

As of March 31, 2025: NIL

6 Unit-holders can obtain from the mutual fund a copy of the Annual Report of the scheme in which he /she /it has invested.

7 Expenses other than management fees are inclusive of GST where applicable.

8 The annual financials of the scheme(s) have been approved by the Board of Directors of 360 ONE Asset Management Limited and 360 ONE Asset Trustee Limited at their Board Meeting(s) held on July 14, 2026

For Price Waterhouse Chartered Accountants LLP
Firm Registration No: 012754N/N500016

For 360 ONE Asset
Trustee Limited

360 ONE Asset Trustee
Limited

For 360 ONE Asset
Management Limited

For 360 ONE Asset
Management Limited

Ketan Asher
Partner
Membership No: 113522

Sd/-
Mohan Radhakrishnan
Director
DIN -00012070

Sd/-
Parmod Kumar Nagpal
Director
DIN -10041946

Sd/-
Raghav Iyengar
Director
DIN -07160750

Sd/-
Anup Maheshwari
Director
DIN-08258671

Sd/-
Milan Mody
Fund Manager

Sd/-
Mayur Patel
Fund Manager

Sd/-
Pranav Mise
Fund Manager

Sd/-
Rahul Khetawat
Fund Manager

Sd/-
Viral Mehta
Fund Manager

Place: Mumbai
Date : 14th July, 2026

Place: Mumbai
Date : 14th July, 2026

Place: Mumbai
Date : 14th July, 2026

Place: Mumbai
Date : 14th July, 2026

Place: Mumbai
Date : 14th July, 2026

Place: Mumbai
Date : 14th July, 2026

Abridged Annual Report 2025-26

Key Statistics for the period ended 31.03.26

	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND		360 ONE Focused Fund	
	Year ended 31.03.2026	Year ended 31.03.2025	Year ended 31.03.2026	Year ended 31.03.2025	Year ended 31.03.2026	Year ended 31.03.2025
1. NAV per unit (Rs.): Declared NAV excluding Load						
Open						
Regular Growth Option	22.0376	20.2105	1,978.8921	1,846.8411	44.0269	41.0375
Direct Growth Option	23.2351	21.2555	1,990.3004	1,856.4809	49.7619	45.9322
Regular Quarterly IDCW Option	21.2663	19.5031	NA	NA	NA	NA
Regular Half Yearly IDCW Option	21.2662	19.5030	NA	NA	NA	NA
Regular Monthly IDCW Option	12.7191	12.2391	NA	NA	NA	NA
Regular Bonus Option	22.0375	20.2104	NA	NA	NA	NA
Direct Quarterly IDCW Option	21.4399	19.6171	NA	NA	NA	NA
Direct Monthly IDCW Option	13.6966	13.1032	NA	NA	NA	NA
Direct Daily IDCW Option	NA	NA	1,000.6125	1,000.1951	NA	NA
Regular Daily IDCW Option	NA	NA	1,000.6125	1,000.1951	NA	NA
Regular Weekly IDCW Option	NA	NA	1,006.6716	1,006.3232	NA	NA
Direct Weekly IDCW Option	NA	NA	1,006.6934	1,006.3461	NA	NA
Regular IDCW Option	NA	NA	NA	NA	38.9550	36.3097
Direct IDCW Option	NA	NA	NA	NA	49.2544	45.4637
High						
Regular Growth Option	23.5523	22.0376	2,096.5239	1,978.8921	48.2774	50.2287
Direct Growth Option	24.8871	23.2351	2,111.1392	1,990.3004	54.8850	56.4815
Regular Quarterly IDCW Option	22.7280	21.2663	NA	NA	NA	NA
Regular Half Yearly IDCW Option	22.7278	21.2662	NA	NA	NA	NA
Regular Monthly IDCW Option	13.0937	12.7191	NA	NA	NA	NA
Regular Bonus Option	23.5522	22.0375	NA	NA	NA	NA
Direct Quarterly IDCW Option	22.9622	21.4399	NA	NA	NA	NA
Direct Monthly IDCW Option	14.1562	13.6966	NA	NA	NA	NA
Direct Daily IDCW Option	NA	NA	1,001.5432	1,000.6665	NA	NA
Regular Daily IDCW Option	NA	NA	1,001.5370	1,000.6665	NA	NA
Regular Weekly IDCW Option	NA	NA	1,006.5944	1,006.6716	NA	NA
Direct Weekly IDCW Option	NA	NA	1,006.6189	1,006.6934	NA	NA
Regular IDCW Option	NA	NA	NA	NA	42.7158	44.4423
Direct IDCW Option	NA	NA	NA	NA	54.3253	55.9054
Low						
Regular Growth Option	22.0338	20.1315	1,979.2503	1,847.1984	41.3224	41.6071
Direct Growth Option	23.2313	21.1748	1,990.6672	1,856.8425	46.9279	46.6215
Regular Quarterly IDCW Option	21.2627	19.4269	NA	NA	NA	NA
Regular Half Yearly IDCW Option	21.2625	19.4268	NA	NA	NA	NA
Regular Monthly IDCW Option	12.7169	12.1826	NA	NA	NA	NA
Regular Bonus Option	22.0337	20.1314	NA	NA	NA	NA
Direct Quarterly IDCW Option	21.4363	19.5425	NA	NA	NA	NA
Direct Monthly IDCW Option	13.6943	13.0490	NA	NA	NA	NA
Direct Daily IDCW Option	NA	NA	1,000.0332	1,000.0427	NA	NA
Regular Daily IDCW Option	NA	NA	1,000.0296	1,000.0701	NA	NA
Regular Weekly IDCW Option	NA	NA	1,005.0000	1,005.0000	NA	NA
Direct Weekly IDCW Option	NA	NA	1,005.0000	1,005.0000	NA	NA
Regular IDCW Option	NA	NA	NA	NA	36.5620	36.8139
Direct IDCW Option	NA	NA	NA	NA	46.4492	46.1460

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Key Statistics for the period ended 31.03.26

	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND		360 ONE Focused Fund	
	Year ended 31.03.2026	Year ended 31.03.2025	Year ended 31.03.2026	Year ended 31.03.2025	Year ended 31.03.2026	Year ended 31.03.2025
End **						
Regular Growth Option	23.2415	22.0376	2,096.5239	1,978.8921	41.3536	44.0269
Direct Growth Option	24.5658	23.2351	2,111.1392	1,990.3004	47.2082	49.7619
Regular Quarterly IDCW Option	22.4281	21.2663	NA	NA	NA	NA
Regular Half Yearly IDCW Option	22.4279	21.2662	NA	NA	NA	NA
Regular Monthly IDCW Option	12.8075	12.7191	NA	NA	NA	NA
Regular Bonus Option	23.2414	22.0375	NA	NA	NA	NA
Direct Quarterly IDCW Option	22.6652	21.4399	NA	NA	NA	NA
Direct Monthly IDCW Option	13.8738	13.6966	NA	NA	NA	NA
Direct Daily IDCW Option	NA	NA	1,000.0762	1,000.6125	NA	NA
Regular Daily IDCW Option	NA	NA	1,000.0762	1,000.6125	NA	NA
Regular Weekly IDCW Option	NA	NA	1,006.5540	1,006.6716	NA	NA
Direct Weekly IDCW Option	NA	NA	1,006.5852	1,006.6934	NA	NA
Regular IDCW Option	NA	NA	NA	NA	36.5896	38.9550
Direct IDCW Option	NA	NA	NA	NA	46.7267	49.2544
2. Closing Assets Under Management (Rs. in Lakhs)						
End	59,488.07	72,392.15	1,17,722.57	1,01,683.99	6,04,654.67	6,72,952.05
Average (AAuM)	65,600.27	74,560.08	99,742.86	88,062.74	7,17,968.04	7,35,049.35
3. Gross income as % of AAuM	8.23%	9.22%	6.16%	7.18%	9.14%	8.67%
4. Expense Ratio:						
a. Total Expense as % of AAuM						
Regular Plan	0.51%	0.52%	0.30%	0.25%	1.79%	1.79%
Direct Plan	0.26%	0.27%	0.18%	0.20%	0.78%	0.82%
b. Management Fee as % of AAuM						
Regular Plan	0.16%	0.16%	0.11%	0.11%	0.57%	0.55%
Direct Plan	0.16%	0.16%	0.11%	0.11%	0.57%	0.55%
5. Net Income as % of AAuM	7.83%	8.83%	5.94%	6.97%	7.74%	79.25%
6. Portfolio turnover ratio	N.A.	0.71	N.A.	5.47	0.51	0.32
7. Total Dividend per unit distributed during the year / period						
Individual & HUF						
Dividend	1.20	1.20	235.65	275.41	-	-
Others						
Dividend	1.20	1.20	235.65	275.41	-	-
8. Returns:						
a. Last One Year						
Scheme						
- Regular Plan	5.46%	9.04%	5.94%	7.15%	-6.07%	7.28%
- Direct Plan	5.73%	9.31%	6.07%	7.21%	-5.13%	8.34%
Benchmark	3.09%	8.79%	6.07%	7.24%	-3.12%	5.96%
b. Since Inception						
Scheme						
- Regular Plan	6.83%	6.94%	6.16%	6.18%	13.24%	15.28%
- Direct Plan	7.29%	7.42%	6.22%	6.23%	14.56%	16.64%
Benchmark	7.41%	7.78%	6.56%	6.60%	11.74%	13.28%
Benchmark Index	CRISIL Dynamic Bond A-III Index	CRISIL Composite Bond Fund Index	CRISIL Liquid Debt A-I Index	CRISIL Composite Bond Fund Index	BSE 500 TRI	CRISIL Composite Bond Fund Index

The above abridged financial statement are derived out of audited financial statement, however the same has not been audited

Returns is of regular plan

^ Schemes are launched during the year

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Key Statistics for the period ended 31.03.26

	360 ONE QUANT FUND		360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
	Year ended 31.03.2026	Year ended 31.03.2025	Year ended 31.03.2026	Year ended 31.03.2025	Year ended 31.03.2026	Year ended 31.03.2025
1. NAV per unit (Rs.):Declared NAV excluding Load						
Open						
Regular Growth Option	17.6254	16.4116	13.1047	12.3441	13.9168	12.3673
Direct Growth Option	18.3563	16.8587	13.1789	12.3830	14.3127	12.5080
Regular Quarterly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Half Yearly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Monthly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Bonus Option	NA	NA	NA	NA	NA	NA
Direct Quarterly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Monthly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Daily IDCW Option	NA	NA	NA	NA	NA	NA
Regular Daily IDCW Option	NA	NA	NA	NA	NA	NA
Regular Weekly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Weekly IDCW Option	NA	NA	NA	NA	NA	NA
Regular IDCW Option	17.6254	16.4116	13.1047	12.3441	13.9168	12.3673
Direct IDCW Option	18.3563	16.8587	13.1789	12.3830	14.3127	12.5080
High						
Regular Growth Option	20.1308	20.7067	14.7438	14.5621	15.5623	16.1028
Direct Growth Option	21.1997	21.4183	14.8554	14.6258	16.1467	16.4267
Regular Quarterly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Half Yearly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Monthly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Bonus Option	NA	NA	NA	NA	NA	NA
Direct Quarterly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Monthly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Daily IDCW Option	NA	NA	NA	NA	NA	NA
Regular Daily IDCW Option	NA	NA	NA	NA	NA	NA
Regular Weekly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Weekly IDCW Option	NA	NA	NA	NA	NA	NA
Regular IDCW Option	20.1308	20.7067	14.7438	14.5621	15.5623	16.1028
Direct IDCW Option	21.1997	21.4183	14.8554	14.6258	16.1467	16.4267
Low						
Regular Growth Option	16.6211	15.9793	12.3464	12.1371	13.0748	12.5459
Direct Growth Option	17.3147	16.6236	12.4169	12.1786	13.4503	12.6892
Regular Quarterly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Half Yearly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Monthly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Bonus Option	NA	NA	NA	NA	NA	NA
Direct Quarterly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Monthly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Daily IDCW Option	NA	NA	NA	NA	NA	NA
Regular Daily IDCW Option	NA	NA	NA	NA	NA	NA
Regular Weekly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Weekly IDCW Option	NA	NA	NA	NA	NA	NA
Regular IDCW Option	16.6211	15.9793	12.3464	12.1371	13.0748	12.5459
Direct IDCW Option	17.3147	16.6236	12.4169	12.1786	13.4503	12.6892

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Key Statistics for the period ended 31.03.26

	360 ONE QUANT FUND		360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
	Year ended 31.03.2026	Year ended 31.03.2025	Year ended 31.03.2026	Year ended 31.03.2025	Year ended 31.03.2026	Year ended 31.03.2025
End **						
Regular Growth Option	17.0020	17.6254	12.5258	13.1047	13.1447	13.9168
Direct Growth Option	17.9632	18.3563	12.6282	13.1789	13.7249	14.3127
Regular Quarterly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Half Yearly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Monthly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Bonus Option	NA	NA	NA	NA	NA	NA
Direct Quarterly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Monthly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Daily IDCW Option	NA	NA	NA	NA	NA	NA
Regular Daily IDCW Option	NA	NA	NA	NA	NA	NA
Regular Weekly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Weekly IDCW Option	NA	NA	NA	NA	NA	NA
Regular IDCW Option	17.0020	17.6254	12.5258	13.1047	13.1447	13.9168
Direct IDCW Option	17.9632	18.3563	12.6282	13.1789	13.7249	14.3127
2. Closing Assets Under Management (Rs. in Lakhs)						
End	80,740.26	63,170.89	6,545.03	7,936.08	1,78,712.90	1,44,533.94
Average (AAuM)	80,582.58	46,649.33	8,557.62	7,298.77	1,92,398.09	1,01,123.02
3. Gross income as % of AAuM	3.78%	-2.04%	6.22%	5.77%	2.67%	2.23%
4. Expense Ratio:						
a. Total Expense as % of AAuM						
Regular Plan	2.00%	1.87%	0.51%	0.52%	1.99%	2.15%
Direct Plan	0.56%	0.49%	0.26%	0.27%	0.47%	0.50%
b. Management Fee as % of AAuM						
Regular Plan	0.37%	0.26%	0.00%	0.00%	0.30%	0.27%
Direct Plan	0.37%	0.25%	0.00%	0.00%	0.30%	0.28%
5. Net Income as % of AAuM	1.80%	-3.41%	5.82%	0.40%	1.00%	0.51%
6. Portfolio turnover ratio	1.03	0.62	0.15	0.06	0.51	0.26
7. Total Dividend per unit distributed during the year / period						
Individual & HUF						
Dividend	-	-	-	-	-	-
Others						
Dividend	-	-	-	-	-	-
8. Returns:						
a. Last One Year						
Scheme						
- Regular Plan	-3.54%	7.40%	-4.42%	6.16%	-5.55%	12.53%
- Direct Plan	-2.14%	8.88%	-4.18%	6.43%	-4.11%	14.43%
Benchmark	-3.13%	6.22%	-3.99%	6.65%	-3.12%	5.96%
b. Since Inception						
Scheme						
- Regular Plan	13.01%	18.51%	7.16%	12.72%	10.45%	20.74%
- Direct Plan	14.45%	19.96%	7.42%	13.01%	12.20%	22.69%
Benchmark	8.90%	12.82%	7.80%	13.53%	9.12%	16.85%
Benchmark Index	BSE 200 TRI	CRISIL Composite Bond Fund Index	NIFTY 50 TRI	CRISIL Composite Bond Fund Index	BSE 500 TRI	CRISIL Composite Bond Fund Index

The above abridged financial statement are derived out of audited financial statement, however the same has not been audited

Returns is of regular plan

^ Schemes are launched during the year

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Key Statistics for the period ended 31.03.26

	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF		360 ONE SILVER ETF	
	Year ended 31.03.2026	Year ended 31.03.2025	Year ended 31.03.2026	Period ended 31.03.2025	Year ended 31.03.2026	Period ended 31.03.2025
1. NAV per unit (Rs.): Declared NAV excluding Load						
Open						
Regular Growth Option	12.0685	10.9403	89.7626	NA	99.8916	NA
Direct Growth Option	12.3440	11.0229	NA	NA	NA	NA
Regular Quarterly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Half Yearly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Monthly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Bonus Option	NA	NA	NA	NA	NA	NA
Direct Quarterly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Monthly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Daily IDCW Option	NA	NA	NA	NA	NA	NA
Regular Daily IDCW Option	NA	NA	NA	NA	NA	NA
Regular Weekly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Weekly IDCW Option	NA	NA	NA	NA	NA	NA
Regular IDCW Option	12.0685	10.9403	NA	NA	NA	NA
Direct IDCW Option	12.3440	11.0229	NA	NA	NA	NA
High						
Regular Growth Option	12.9205	12.5700	170.0901	88.2554	367.6432	-
Direct Growth Option	13.3304	12.8029	NA	NA	NA	NA
Regular Quarterly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Half Yearly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Monthly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Bonus Option	NA	NA	NA	NA	NA	NA
Direct Quarterly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Monthly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Daily IDCW Option	NA	NA	NA	NA	NA	NA
Regular Daily IDCW Option	NA	NA	NA	NA	NA	NA
Regular Weekly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Weekly IDCW Option	NA	NA	NA	NA	NA	NA
Regular IDCW Option	12.9205	12.5700	NA	NA	NA	NA
Direct IDCW Option	13.3304	12.8029	NA	NA	NA	NA
Low						
Regular Growth Option	11.7769	11.0372	87.6348	85.7300	90.1786	-
Direct Growth Option	12.0491	11.1214	NA	NA	NA	NA
Regular Quarterly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Half Yearly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Monthly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Bonus Option	NA	NA	NA	NA	NA	NA
Direct Quarterly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Monthly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Daily IDCW Option	NA	NA	NA	NA	NA	NA
Regular Daily IDCW Option	NA	NA	NA	NA	NA	NA
Regular Weekly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Weekly IDCW Option	NA	NA	NA	NA	NA	NA
Regular IDCW Option	11.7769	11.0372	NA	NA	NA	NA
Direct IDCW Option	12.0491	11.1214	NA	NA	NA	NA

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Key Statistics for the period ended 31.03.26

	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF		360 ONE SILVER ETF	
	Year ended 31.03.2026	Year ended 31.03.2025	Year ended 31.03.2026	Period ended 31.03.2025	Year ended 31.03.2026	Period ended 31.03.2025
End **						
Regular Growth Option	11.9849	12.0685	142.9031	89.7626	228.8441	99.8916
Direct Growth Option	12.4426	12.3440	NA	NA	NA	NA
Regular Quarterly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Half Yearly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Monthly IDCW Option	NA	NA	NA	NA	NA	NA
Regular Bonus Option	NA	NA	NA	NA	NA	NA
Direct Quarterly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Monthly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Daily IDCW Option	NA	NA	NA	NA	NA	NA
Regular Daily IDCW Option	NA	NA	NA	NA	NA	NA
Regular Weekly IDCW Option	NA	NA	NA	NA	NA	NA
Direct Weekly IDCW Option	NA	NA	NA	NA	NA	NA
Regular IDCW Option	11.9849	12.0685	NA	NA	NA	NA
Direct IDCW Option	12.4426	12.3440	NA	NA	NA	NA
2. Closing Assets Under Management (Rs. in Lakhs)						
End	71,419.38	83,828.82	13,116.69	1,416.97	4,934.51	685.40
Average (AAuM)	83,942.19	79,043.51	6,248.34	1,271.63	3,310.98	689.72
3. Gross income as % of AAuM	7.48%	10.25%	8.58%	4.79%	72.21%	-0.79%
4. Expense Ratio:						
a. Total Expense as % of AAuM						
Regular Plan	1.95%	1.98%	0.42%	0.43%	0.40%	0.41%
Direct Plan	0.44%	0.48%	NA	NA	NA	NA
b. Management Fee as % of AAuM						
Regular Plan	0.25%	0.25%	0.17%	0.17%	0.09%	0.09%
Direct Plan	0.25%	0.25%	NA	NA	NA	NA
5. Net Income as % of AAuM	6.22%	9.02%	8.15%	4.76%	71.82%	-0.80%
6. Portfolio turnover ratio	0.60	0.60	0.42	-	2.23	-
7. Total Dividend per unit distributed during the year / period						
Individual & HUF						
Dividend	-	-	-	-	-	-
Others						
Dividend	-	-	-	-	-	-
8. Returns:						
a. Last One Year						
Scheme						
- Regular Plan	-0.69%	10.31%	NA	NA	NA	NA
- Direct Plan	0.80%	11.99%	61.92%	NA	127.27%	NA
Benchmark	-0.64%	7.85%	64.76%	NA	127.28%	NA
b. Since Inception						
Scheme						
- Regular Plan	7.46%	13.21%	NA	NA	NA	NA
- Direct Plan	9.07%	14.91%	61.45%	NA	125.73%	NA
Benchmark	6.36%	11.26%	64.86%	NA	125.75%	NA
Benchmark Index	Nifty 50 Hybrid Composite Debt 50:50 Index	CRISIL Composite Bond Fund Index	Domestic Prices of Gold	CRISIL Composite Bond Fund Index	Domestic Prices of Silver	CRISIL Composite Bond Fund Index

The above abridged financial statement are derived out of audited financial statement, however the same has not been audited

Returns is of regular plan

^ Schemes are launched during the year

Abridged Annual Report 2025-26

Key Statistics for the period ended 31.03.26

	360 ONE OVERNIGHT FUND ^	360 ONE Multi Asset Allocation Fund ^
	Period ended 31.03.2026	Period ended 31.03.2026
1. NAV per unit (Rs.):Declared NAV excluding Load		
Open		
Regular Growth Option	NA	NA
Direct Growth Option	NA	NA
Regular Quarterly IDCW Option	NA	NA
Regular Half Yearly IDCW Option	NA	NA
Regular Monthly IDCW Option	NA	NA
Regular Bonus Option	NA	NA
Direct Quarterly IDCW Option	NA	NA
Direct Monthly IDCW Option	NA	NA
Direct Daily IDCW Option	NA	NA
Regular Daily IDCW Option	NA	NA
Regular Weekly IDCW Option	NA	NA
Direct Weekly IDCW Option	NA	NA
Regular IDCW Option	NA	NA
Direct IDCW Option	NA	NA
High		
Regular Growth Option	1,038.8111	12.5305
Direct Growth Option	1,039.4148	12.6202
Regular Quarterly IDCW Option	NA	NA
Regular Half Yearly IDCW Option	NA	NA
Regular Monthly IDCW Option	NA	NA
Regular Bonus Option	NA	NA
Direct Quarterly IDCW Option	NA	NA
Direct Monthly IDCW Option	NA	NA
Direct Daily IDCW Option	NA	NA
Regular Daily IDCW Option	NA	NA
Regular Weekly IDCW Option	NA	NA
Direct Weekly IDCW Option	NA	NA
Regular IDCW Option	1,038.8111	12.5305
Direct IDCW Option	1,039.4148	12.6202
Low		
Regular Growth Option	1,000.1886	9.9917
Direct Growth Option	1,000.1910	9.9948
Regular Quarterly IDCW Option	NA	NA
Regular Half Yearly IDCW Option	NA	NA
Regular Monthly IDCW Option	NA	NA
Regular Bonus Option	NA	NA
Direct Quarterly IDCW Option	NA	NA
Direct Monthly IDCW Option	NA	NA
Direct Daily IDCW Option	NA	NA
Regular Daily IDCW Option	NA	NA
Regular Weekly IDCW Option	NA	NA
Direct Weekly IDCW Option	NA	NA
Regular IDCW Option	1,000.1886	9.9917
Direct IDCW Option	1,000.1910	9.9948

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Key Statistics for the period ended 31.03.26

	360 ONE OVERNIGHT FUND ^	360 ONE Multi Asset Allocation Fund ^
	Period ended 31.03.2026	Period ended 31.03.2026
End **		
Regular Growth Option	1,038.8111	11.5012
Direct Growth Option	1,039.4148	11.6146
Regular Quarterly IDCW Option	NA	NA
Regular Half Yearly IDCW Option	NA	NA
Regular Monthly IDCW Option	NA	NA
Regular Bonus Option	NA	NA
Direct Quarterly IDCW Option	NA	NA
Direct Monthly IDCW Option	NA	NA
Direct Daily IDCW Option	NA	NA
Regular Daily IDCW Option	NA	NA
Regular Weekly IDCW Option	NA	NA
Direct Weekly IDCW Option	NA	NA
Regular IDCW Option	1,038.8111	11.5012
Direct IDCW Option	1,039.4148	11.6146
2. Closing Assets Under Management (Rs. in Lakhs)		
End	44,355.98	38,775.38
Average (AAuM)	20,288.09	25,999.01
3. Gross income as % of AAuM	5.43%	15.22%
4. Expense Ratio:		
a. Total Expense as % of AAuM		
Regular Plan	0.10%	1.21%
Direct Plan	0.04%	0.23%
b. Management Fee as % of AAuM		
Regular Plan	0.01%	0.13%
Direct Plan	0.01%	0.13%
5. Net Income as % of AAuM	5.29%	13.19%
6. Portfolio turnover ratio	N.A.	N.A.
7. Total Dividend per unit distributed during the year / period		
Individual & HUF		
Dividend	-	-
Others		
Dividend	-	-
8. Returns:		
a. Last One Year		
Scheme		
- Regular Plan	NA	NA
- Direct Plan	NA	NA
Benchmark	NA	NA
b. Since Inception		
Scheme		
- Regular Plan	NA	NA
- Direct Plan	NA	NA
Benchmark	NA	NA
Benchmark Index	NIFTY 1D Rate Index	BSE 500 TRI – 25% + NIFTY Composite Debt Index – 45% + Domestic prices of Gold and Silver (30%)

The above abridged financial statement are derived out of audited financial statement, however the same has not been audited

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