

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 alongwith 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, Complied, Partly 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	-	-	-	-	-	-	-	-	-	-	-	-

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
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)

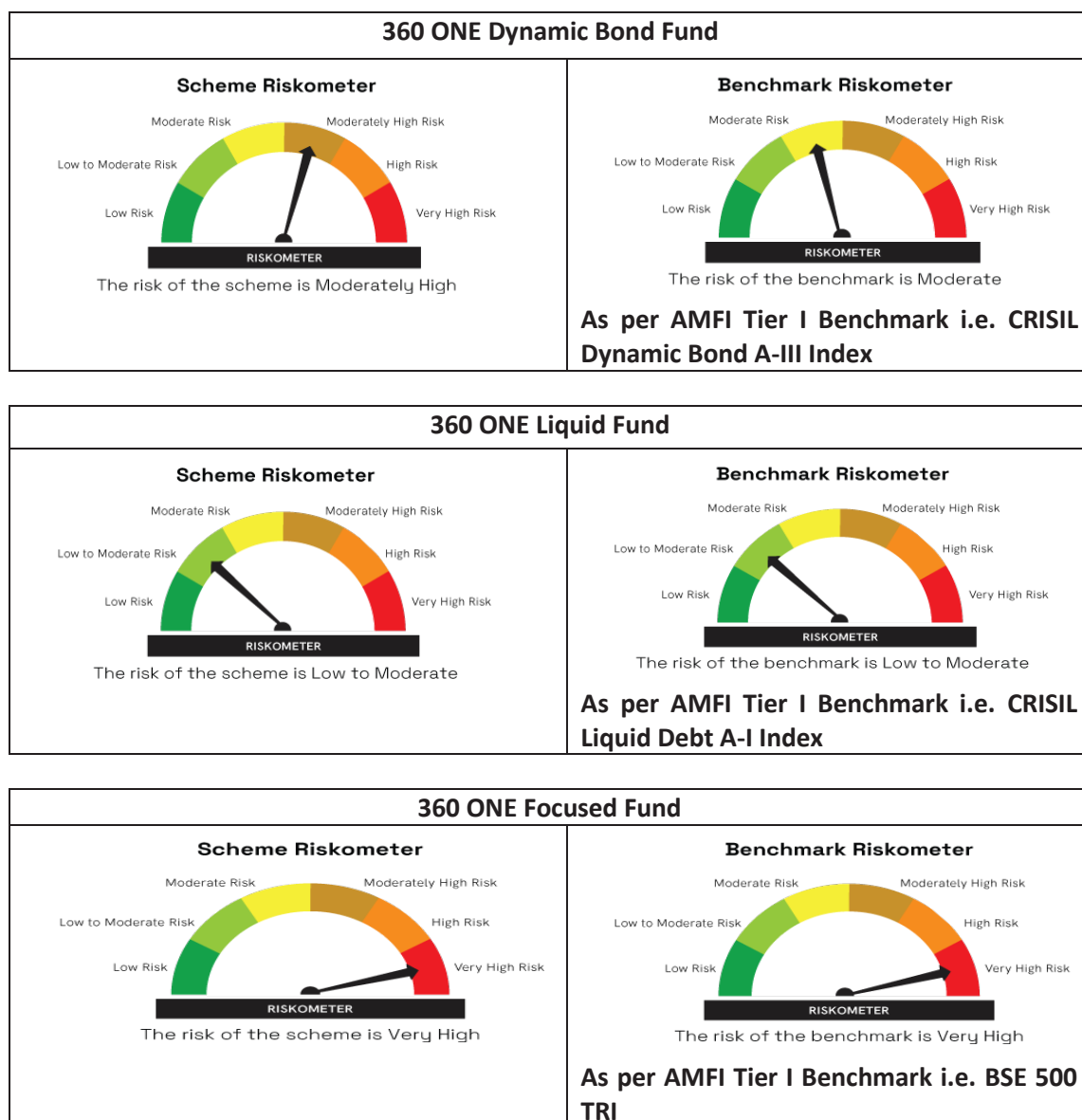
SN	Month	Carried forward from previous month	Received	Resolved*	Pending**
1	Apr-25	-	1	1	-
2	May-25	-	2	2	-
3	Jun-25	-	-	-	-
4	Jul-25	-	6	6	-
5	Aug-25	-	2	2	-
6	Sep-25	-	2	1	1
7	Oct-25	1	46	1	46
8	Nov-25	46	146	63	129
9	Dec-25	129	30	148	11
10	Jan-26	11	3	11	3
11	Feb-26	3	1	2	2
12	Mar-26	2	-	1	1
	Grand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

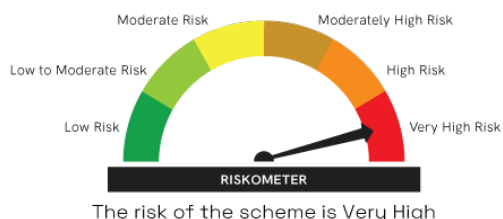
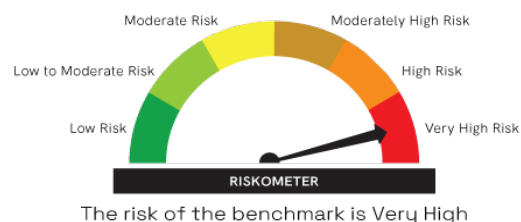
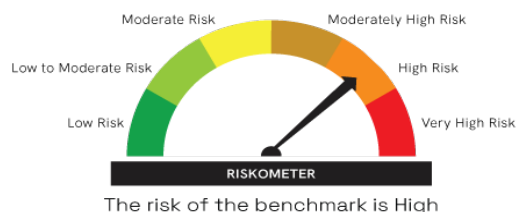
*Should include complaints of previous months resolved in the current month. If any.

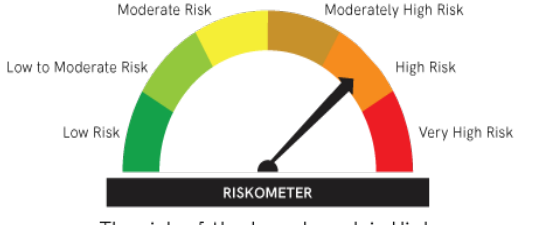
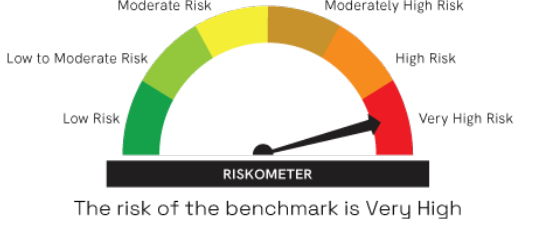
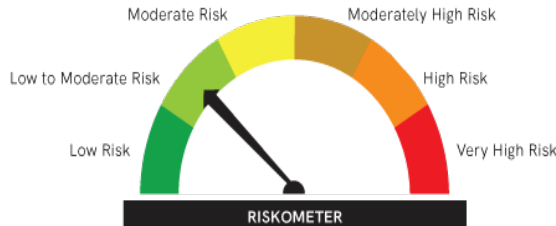
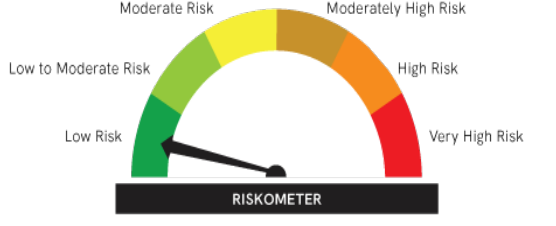
** Should include total complaints pending as on the last day of the month, if any.

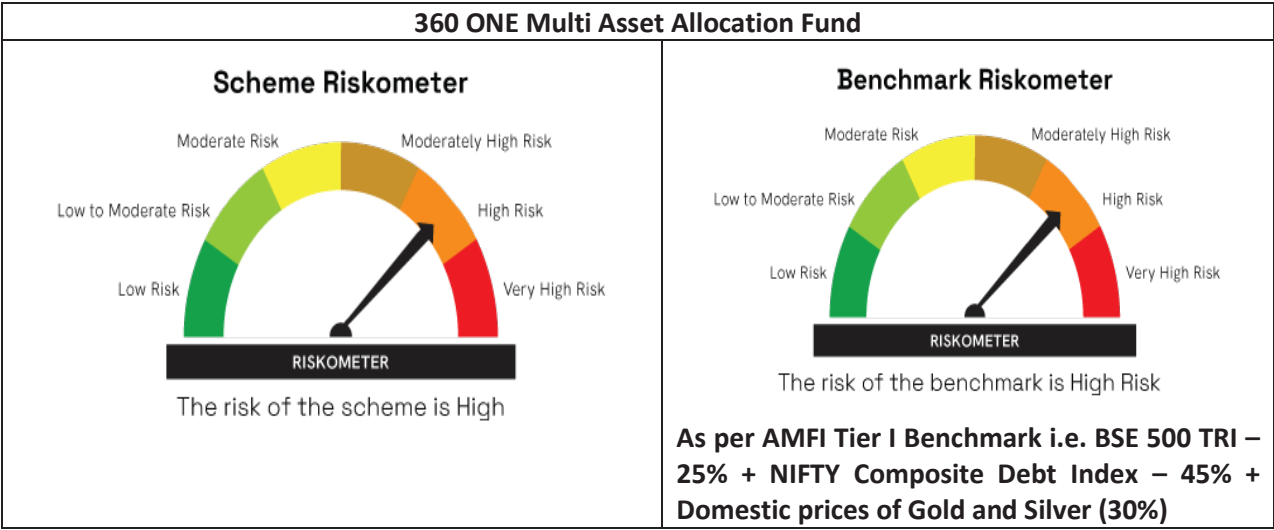
Part D: Trend of annual disposal of complaints (including complaints received through SCORES)

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

BALANCE SHEET AS AT 31 MARCH, 2026

(All amount in lakhs, unless otherwise stated)

Particulars	Note No.	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND	
		As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Assets					
Financial Assets					
Cash and cash equivalents	1	426.02	1,384.75	1,521.64	1,982.64
Balances with Bank/(s)	2A	102.50	29.90	59.83	594.60
Other bank balances	2B	0.70	1.49	0.56	0.24
Derivative financial instruments	3	-	-	-	-
Receivables	4	0.04	11.32	-	2.50
Investments	5	58,222.73	69,619.08	117,535.60	99,016.05
Other Financial assets	6	1,084.55	1,399.79	156.21	183.34
Non-Financial Assets					
Other Non -Financial assets	7	-	-	-	-
Total Assets (A)		59,836.54	72,446.33	119,273.84	101,779.37
Financial Liabilities					
Derivative financial instruments	8	-	-	-	-
Payables	9	307.80	13.00	1,497.08	58.31
Other Financial Liabilities	10	38.67	38.50	41.73	30.77
Non-Financial Liabilities					
Other Non-Financial Liabilities	11	2.00	2.68	12.46	6.30
Total Liabilities (B)		348.47	54.18	1,551.27	95.38
Net assets attributable to holder of redeemable units		59,488.07	72,392.15	117,722.57	101,683.99

The Notes referred to herein form an integral part of the Balance Sheet.
As per our report of even date.

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

BALANCE SHEET AS AT 31 MARCH, 2026

(All amount in lakhs, unless otherwise stated)

Particulars	Note No.	360 ONE Focused Fund		360 ONE QUANT FUND	
		As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Assets					
Financial Assets					
Cash and cash equivalents	1	-	7,575.61	-	-
Balances with Bank/(s)	2A	34,098.91	10,317.22	1,326.22	654.50
Other bank balances	2B	17.43	29.89	0.89	1.47
Derivative financial instruments	3	-	-	-	-
Receivables	4	0.78	0.15	11.55	0.05
Investments	5	574,296.77	656,170.00	79,873.96	62,832.07
Other Financial assets	6	361.68	479.83	16.89	28.83
Non-Financial Assets					
Other Non -Financial assets	7	-	-	-	-
Total Assets (A)		608,775.57	674,572.70	81,229.51	63,516.92
Financial Liabilities					
Derivative financial instruments	8	-	-	-	-
Payables	9	3,010.42	508.40	282.94	209.58
Other Financial Liabilities	10	1,032.64	868.28	194.75	125.94
Non-Financial Liabilities					
Other Non-Financial Liabilities	11	77.84	243.97	11.56	10.51
Total Liabilities (B)		4,120.90	1,620.65	489.25	346.03
Net assets attributable to holder of redeemable units		604,654.67	672,952.05	80,740.26	63,170.89

The Notes referred to herein form an integral part of the Balance Sheet.
As per our report of even date.

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

For 360 ONE Asset
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BALANCE SHEET AS AT 31 MARCH, 2026

(All amount in lakhs, unless otherwise stated)

Particulars	Note No.	360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
		As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Assets					
Financial Assets					
Cash and cash equivalents	1	-	-	-	2,343.57
Balances with Bank/(s)	2A	76.18	73.00	6,347.57	6,746.52
Other bank balances	2B	-	-	0.85	0.29
Derivative financial instruments	3	-	-	-	-
Receivables	4	0.05	0.10	5.06	0.20
Investments	5	6,497.90	7,871.58	173,221.90	135,752.48
Other Financial assets	6	0.50	0.50	100.52	134.93
Non-Financial Assets					
Other Non -Financial assets	7	-	-	-	-
Total Assets (A)		6,574.63	7,945.18	179,675.90	144,977.99
Financial Liabilities					
Derivative financial instruments	8	-	-	-	-
Payables	9	19.15	2.34	675.47	103.53
Other Financial Liabilities	10	10.20	6.63	274.53	314.00
Non-Financial Liabilities					
Other Non-Financial Liabilities	11	0.25	0.13	13.00	26.52
Total Liabilities (B)		29.60	9.10	963.00	444.05
Net assets attributable to holder of redeemable units		6,545.03	7,936.08	178,712.90	144,533.94

The Notes referred to herein form an integral part of the Balance Sheet.
As per our report of even date.

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

For 360 ONE Asset
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360 ONE Asset Trustee
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Management Limited

Ketan Asher
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Membership No: 113522

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BALANCE SHEET AS AT 31 MARCH, 2026

(All amount in lakhs, unless otherwise stated)

Particulars	Note No.	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF	
		As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Assets					
Financial Assets					
Cash and cash equivalents	1	153.87	51.99	50.99	23.00
Balances with Bank/(s)	2A	663.85	964.02	9.21	0.67
Other bank balances	2B	0.02	0.13	-	-
Derivative financial instruments	3	-	-	-	-
Receivables	4	-	-	0.01	-
Investments	5	69,795.63	81,621.56	12,765.94	1,354.19
Other Financial assets	6	1,078.97	1,503.13	2.00	2.00
Non-Financial Assets					
Other Non -Financial assets	7	-	-	376.84	38.82
Total Assets (A)		71,692.34	84,140.83	13,204.99	1,418.68
Financial Liabilities					
Derivative financial instruments	8	-	-	-	-
Payables	9	91.39	124.46	-	-
Other Financial Liabilities	10	170.76	177.00	8.34	0.32
Non-Financial Liabilities					
Other Non-Financial Liabilities	11	10.81	10.55	79.96	1.39
Total Liabilities (B)		272.96	312.01	88.30	1.71
Net assets attributable to holder of redeemable units		71,419.38	83,828.82	13,116.69	1,416.97

The Notes referred to herein form an integral part of the Balance Sheet.
As per our report of even date.

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
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Management Limited

Ketan Asher
Partner
Membership No: 113522

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Date : 14th July, 2026

BALANCE SHEET AS AT 31 MARCH, 2026

(All amount in lakhs, unless otherwise stated)

Particulars	Note No.	360 ONE SILVER ETF		360 ONE OVERNIGHT FUND	360 ONE Multi Asset Allocation Fund
		As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2026
Assets					
Financial Assets					
Cash and cash equivalents	1	21.00	-	42,028.28	-
Balances with Bank/(s)	2A	0.98	8.33	461.09	966.31
Other bank balances	2B	-	-	-	-
Derivative financial instruments	3	-	-	-	0.84
Receivables	4	1.50	-	751.00	-
Investments	5	4,868.30	657.40	4,998.55	37,584.78
Other Financial assets	6	1.00	1.00	146.10	372.31
Non-Financial Assets					
Other Non -Financial assets	7	268.08	19.90	-	24.08
Total Assets (A)		5,160.86	686.63	48,385.02	38,948.32
Financial Liabilities					
Derivative financial instruments	8	-	-	-	-
Payables	9	-	0.50	4,021.54	95.31
Other Financial Liabilities	10	4.05	0.04	4.99	72.87
Non-Financial Liabilities					
Other Non-Financial Liabilities	11	222.30	0.69	2.51	4.76
Total Liabilities (B)		226.35	1.23	4,029.04	172.94
Net assets attributable to holder of redeemable units		4,934.51	685.40	44,355.98	38,775.38

The Notes referred to herein form an integral part of the Balance Sheet.
As per our report of even date.

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

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Parmod Kumar Nagpal
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Milan Mody
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Place: Mumbai
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Date : 14th July, 2026

REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED 31 MARCH 2026

(All amount in lakhs, unless otherwise stated)

Particulars	Note No.	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, 2025 to March 31, 2026
INCOME					
Interest Income		4,235.43	5,044.94	6,111.33	6,241.50
Dividend Income		433.71	435.19	-	-
Gain on fair value changes	12	-	1,094.98	-	46.34
Gain on sale/redemption of investments	13	821.26	366.83	73.38	55.99
Load Income		1.79	0.09	1.27	1.64
Total Income (A)		5,492.19	6,942.03	6,185.98	6,345.47
EXPENSES					
Fees and commission expenses	14	216.86	241.66	154.15	130.61
Loss on fair value changes	15	1,406.88	-	53.24	-
Loss on Sale/Redemptions of Investments	16	93.88	59.68	42.87	16.02
Other expenses	17	47.39	57.43	62.73	57.67
Total Expense (B)		1,765.01	358.77	312.99	204.30
Surplus/ Deficit for the Reporting Period (A-B)		3,727.18	6,583.26	5,872.99	6,141.17

* 360 ONE Overnight Fund was allotted on July 10, 2025

* 360 ONE Multi Asset Allocation Fund was allotted on August 20, 2025

The Notes referred to herein form an integral part of the Revenue Account.
As per our report of even date.

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

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Anup Maheshwari
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DIN-08258671

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Fund Manager

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Viral Mehta
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Place: Mumbai
Date : 14th July, 2026

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Place: Mumbai
Date : 14th July, 2026

REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED 31 MARCH 2026

(All amount in lakhs, unless otherwise stated)

Particulars	Note No.	360 ONE Focused Fund		360 ONE QUANT FUND	
		April 01, 2025 to March 31, 2026	April 01, 2025 to March 31, 2026	April 01, 2025 to March 31, 2026	April 01, 2025 to March 31, 2026
INCOME					
Interest Income		1,393.75	669.21	39.81	29.03
Dividend Income		5,917.02	7,511.88	953.54	687.03
Gain on fair value changes	12	-	-	-	-
Gain on sale/redemption of investments	13	87,543.93	97,464.77	6,169.10	2,368.64
Load Income		57.64	311.48	51.89	60.61
Total Income (A)		94,912.34	105,957.34	7,214.34	3,145.31
EXPENSES					
Fees and commission expenses	14	7,724.12	7,935.58	1,136.29	576.97
Loss on fair value changes	15	87,998.60	40,215.54	5,976.68	2,877.57
Loss on Sale/Redemptions of Investments	16	29,299.77	1,006.77	4,170.45	1,005.06
Other expenses	17	2,311.34	1,850.88	454.80	276.12
Total Expense (B)		127,333.83	51,008.77	11,738.22	4,735.72
Surplus/ Deficit for the Reporting Period (A-B)		(32,421.49)	54,948.57	(4,523.88)	(1,590.41)

* 360 ONE Overnight Fund was allotted on July 10, 2025

* 360 ONE Multi Asset Allocation Fund was allotted on August 20, 2025

 The Notes referred to herein form an integral part of the Revenue Account.
 As per our report of even date.

 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

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 Place: Mumbai
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 Date : 14th July, 2026

REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED 31 MARCH 2026

(All amount in lakhs, unless otherwise stated)

Particulars	Note No.	360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
		April 01, 2025 to March 31, 2026	April 01, 2025 to March 31, 2026	April 01, 2025 to March 31, 2026	April 01, 2025 to March 31, 2026
INCOME					
Interest Income		3.19	2.26	309.10	192.08
Dividend Income		112.16	97.40	1,362.12	787.92
Gain on fair value changes	12	-	270.80	-	-
Gain on sale/redemption of investments	13	484.90	56.97	11,046.19	4,688.06
Load Income		-	-	83.19	47.79
Total Income (A)		600.25	427.43	12,800.60	5,715.85
EXPENSES					
Fees and commission expenses	14	13.78	3.50	2,556.06	1,626.53
Loss on fair value changes	15	684.47	-	14,124.84	2,208.67
Loss on Sale/Redemptions of Investments	16	68.10	2.71	7,657.42	974.96
Other expenses	17	20.04	23.23	654.38	394.82
Total Expense (B)		786.39	29.44	24,992.70	5,204.98
Surplus/ Deficit for the Reporting Period (A-B)		(186.14)	397.99	(12,192.10)	510.87

* 360 ONE Overnight Fund was allotted on July 10, 2025

* 360 ONE Multi Asset Allocation Fund was allotted on August 20, 2025

 The Notes referred to herein form an integral part of the Revenue Account.
 As per our report of even date.

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

 For 360 ONE Asset
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REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED 31 MARCH 2026

(All amount in lakhs, unless otherwise stated)

Particulars	Note No.	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF	
		April 01, 2025 to March 31, 2026	April 01, 2025 to March 31, 2026	April 01, 2025 to March 31, 2026	April 01, 2025 to March 31, 2026
INCOME					
Interest Income		3,387.15	3,132.55	2.07	0.72
Dividend Income		277.44	306.55	-	-
Gain on fair value changes	12	-	760.83	2,224.89	60.16
Gain on sale/redemption of investments	13	4,286.56	4,300.21	533.82	-
Load Income		6.46	15.89	-	-
Total Income (A)		7,957.61	8,516.03	2,760.78	60.88
EXPENSES					
Fees and commission expenses	14	917.69	909.31	10.59	0.17
Loss on fair value changes	15	4,554.86	-	-	-
Loss on Sale/Redemptions of Investments	16	1,677.07	345.61	-	-
Other expenses	17	142.41	129.55	16.05	0.21
Total Expense (B)		7,292.03	1,384.47	26.64	0.38
Surplus/ Deficit for the Reporting Period (A-B)		665.58	7,131.56	2,734.14	60.50

* 360 ONE Overnight Fund was allotted on July 10, 2025

* 360 ONE Multi Asset Allocation Fund was allotted on August 20, 2025

The Notes referred to herein form an integral part of the Revenue Account.
As per our report of even date.

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

For 360 ONE Asset
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Date : 14th July, 2026

REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED 31 MARCH 2026

(All amount in lakhs, unless otherwise stated)

Particulars	Note No.	360 ONE SILVER ETF		360 ONE OVER-NIGHT FUND	360 ONE Multi Asset Allocation Fund
		April 01, 2025 to March 31, 2026	April 01, 2025 to March 31, 2026	July 10, 2025 to March 31, 2026*	August 20, 2025 to March 31, 2026*
INCOME					
Interest Income		2.09	0.52	799.46	475.16
Dividend Income		-	-	-	26.05
Gain on fair value changes	12	930.42	-	-	76.64
Gain on sale/redemption of investments	13	2,388.85	-	0.10	2,103.64
Load Income		-	-	-	16.20
Total Income (A)		3,321.36	0.52	799.56	2,697.69
EXPENSES					
Fees and commission expenses	14	1.29	0.01	6.29	253.12
Loss on fair value changes	15	-	5.98	0.06	-
Loss on Sale/Redemptions of Investments	16	-	-	-	193.39
Other expenses	17	11.83	0.02	14.07	70.16
Total Expense (B)		13.12	6.01	20.42	516.67
Surplus/ Deficit for the Reporting Period (A-B)		3,308.24	(5.49)	779.14	2,181.02

* 360 ONE Overnight Fund was allotted on July 10, 2025

* 360 ONE Multi Asset Allocation Fund was allotted on August 20, 2025

The Notes referred to herein form an integral part of the Revenue Account.
As per our report of even date.

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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Statement of changes in net asset attributable to unit holders of scheme:

(All amount in lakhs, unless otherwise stated)

As at March 31, 2026

Particulars	360 ONE Dynamic Bond Fund				
	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total Reserves & Surplus (Rs.)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Re- serves	
Balance at the beginning of the reporting period	32,024.63	1,093.54	1,799.78	37,474.20	40,367.52
Changes in accounting policy/prior period errors					
Movement during the reporting period	(7,096.65)	(9,534.00)	(1,406.88)	1,406.88	(9,534.00)
Transfer from/ to Revenue account				3,727.18	3,727.18
Equalisation Account		8,874.53		(8,874.53)	-
Surplus distribution				(0.61)	(0.61)
Others (to be specified)					
Balance at the end of the reporting period	24,927.98	434.07	392.90	33,733.12	34,560.09

As at March 31, 2025

Particulars	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total Reserves & Surplus (Rs.)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Re- serves	
Balance at the beginning of the reporting period	34,632.45	1,426.21	704.80	34,830.01	36,961.02
Changes in accounting policy/prior period errors					
Movement during the reporting period	(2,607.82)	(3,176.13)	1,094.98	(1,094.98)	(3,176.13)
Transfer from/ to Revenue account				6,583.26	6,583.26
Equalisation Account		2,843.46		(2,843.46)	-
Surplus distribution				(0.63)	(0.63)
Others (to be specified)					
Balance at the end of the reporting period	32,024.63	1,093.54	1,799.78	37,474.20	40,367.52

As per our report of even date.

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
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DIN -00012070

Sd/-
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Director
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Director
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Fund Manager

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Place: Mumbai
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Statement of changes in net asset attributable to unit holders of scheme:

(All amount in lakhs, unless otherwise stated)

As at March 31, 2026

Particulars	360 ONE LIQUID FUND				
	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total Reserves & Surplus (Rs.)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Re- serves	
Balance at the beginning of the reporting period	51,156.42	9.05	62.21	50,456.31	50,527.57
Changes in accounting policy/prior period errors					
Movement during the reporting period	4,669.88	5,500.67	(53.24)	53.24	5,500.67
Transfer from/ to Revenue account				5,872.99	5,872.99
Equalisation Account		(5,507.91)		5,507.91	-
Surplus distribution				(4.96)	(4.96)
Others (to be specified)					
Balance at the end of the reporting period	55,826.30	1.81	8.97	61,885.49	61,896.27

As at March 31, 2025

Particulars	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total Reserves & Surplus (Rs.)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Re- serves	
Balance at the beginning of the reporting period	43,905.38	4.73	15.87	37,467.52	37,488.12
Changes in accounting policy/prior period errors					
Movement during the reporting period	7,251.04	6,903.22	46.34	(46.34)	6,903.22
Transfer from/ to Revenue account				6,141.17	6,141.17
Equalisation Account		(6,898.90)		6,898.90	-
Surplus distribution				(4.94)	(4.94)
Others (to be specified)					
Balance at the end of the reporting period	51,156.42	9.05	62.21	50,456.31	50,527.57

As per our report of even date.

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

For 360 ONE Asset
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Membership No: 113522

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Statement of changes in net asset attributable to unit holders of scheme:

(All amount in lakhs, unless otherwise stated)

As at March 31, 2026

Particulars	360 ONE Focused Fund				
	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total Reserves & Surplus (Rs.)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Re- serves	
Balance at the beginning of the reporting period	142,596.26	175,929.92	133,760.87	220,665.00	530,355.79
Changes in accounting policy/prior period errors					
Movement during the reporting period	(7,268.09)	(28,607.80)	(87,998.60)	87,998.60	(28,607.80)
Transfer from/ to Revenue account				(32,421.49)	(32,421.49)
Equalisation Account		14,744.43		(14,744.43)	-
Surplus distribution				-	-
Others (to be specified)					
Balance at the end of the reporting period	135,328.17	162,066.55	45,762.27	261,497.68	469,326.50

As at March 31, 2025

Particulars	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total Reserves & Surplus (Rs.)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Re- serves	
Balance at the beginning of the reporting period	154,555.42	212,541.42	173,976.41	138,357.76	524,875.59
Changes in accounting policy/prior period errors					
Movement during the reporting period	(11,959.16)	(49,468.37)	(40,215.54)	40,215.54	(49,468.37)
Transfer from/ to Revenue account				54,948.57	54,948.57
Equalisation Account		12,856.87		(12,856.87)	-
Surplus distribution				-	-
Others (to be specified)					
Balance at the end of the reporting period	142,596.26	175,929.92	133,760.87	220,665.00	530,355.79

As per our report of even date.

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

For 360 ONE Asset
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Ketan Asher
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Membership No: 113522

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Statement of changes in net asset attributable to unit holders of scheme:

(All amount in lakhs, unless otherwise stated)

As at March 31, 2026

Particulars	360 ONE QUANT FUND				
	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total Reserves & Surplus (Rs.)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Re- serves	
Balance at the beginning of the reporting period	35,366.85	19,912.51	453.10	7,438.43	27,804.04
Changes in accounting policy/prior period errors					
Movement during the reporting period	11,254.75	10,838.50	(453.10)	453.10	10,838.50
Transfer from/ to Revenue account				(4,523.88)	(4,523.88)
Equalisation Account		(2,693.55)		2,693.55	-
Surplus distribution				-	-
Others (to be specified)					
Balance at the end of the reporting period	46,621.60	28,057.46	-	6,061.20	34,118.66

As at March 31, 2025

Particulars	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total Reserves & Surplus (Rs.)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Re- serves	
Balance at the beginning of the reporting period	8,684.83	1,493.41	3,330.67	880.64	5,704.71
Changes in accounting policy/prior period errors					
Movement during the reporting period	26,682.02	23,689.73	(2,877.57)	2,877.57	23,689.73
Transfer from/ to Revenue account				(1,590.41)	(1,590.41)
Equalisation Account		(5,270.63)		5,270.63	-
Surplus distribution				-	-
Others (to be specified)					
Balance at the end of the reporting period	35,366.85	19,912.51	453.10	7,438.43	27,804.04

As per our report of even date.

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
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Statement of changes in net asset attributable to unit holders of scheme:

(All amount in lakhs, unless otherwise stated)

As at March 31, 2026

Particulars	360 ONE ELSS Tax Saver Nifty 50 Index Fund				
	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total Reserves & Surplus (Rs.)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Re- serves	
Balance at the beginning of the reporting period	6,028.57	382.44	1,301.80	223.27	1,907.51
Changes in accounting policy/prior period errors					
Movement during the reporting period	(835.60)	(369.31)	(684.47)	684.47	(369.31)
Transfer from/ to Revenue account				(186.14)	(186.14)
Equalisation Account		105.76		(105.76)	-
Surplus distribution				-	-
Others (to be specified)					
Balance at the end of the reporting period	5,192.97	118.89	617.33	615.84	1,352.06

As at March 31, 2025

Particulars	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total Reserves & Surplus (Rs.)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Re- serves	
Balance at the beginning of the reporting period	5,041.25	95.30	1,031.00	71.51	1,197.81
Changes in accounting policy/prior period errors					
Movement during the reporting period	987.32	311.71	270.80	(270.80)	311.71
Transfer from/ to Revenue account				397.99	397.99
Equalisation Account		(24.57)		24.57	-
Surplus distribution				-	-
Others (to be specified)					
Balance at the end of the reporting period	6,028.57	382.44	1,301.80	223.27	1,907.51

As per our report of even date.

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

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Parmod Kumar Nagpal
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Director
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Place: Mumbai
Date : 14th July, 2026

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Statement of changes in net asset attributable to unit holders of scheme:

(All amount in lakhs, unless otherwise stated)

As at March 31, 2026

Particulars	360 ONE FLEXICAP FUND				
	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total Reserves & Surplus (Rs.)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Re- serves	
Balance at the beginning of the reporting period	102,989.78	29,500.39	2,984.99	9,058.78	41,544.16
Changes in accounting policy/prior period errors					
Movement during the reporting period	30,683.19	15,687.87	(2,984.99)	2,984.99	15,687.87
Transfer from/ to Revenue account				(12,192.10)	(12,192.10)
Equalisation Account		(808.89)		808.89	-
Surplus distribution				-	-
Others (to be specified)					
Balance at the end of the reporting period	133,672.97	44,379.37	-	660.56	45,039.93

As at March 31, 2025

Particulars	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total Reserves & Surplus (Rs.)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Re- serves	
Balance at the beginning of the reporting period	33,991.81	1,475.42	5,193.66	1,430.17	8,099.25
Changes in accounting policy/prior period errors					
Movement during the reporting period	68,997.97	32,934.04	(2,208.67)	2,208.67	32,934.04
Transfer from/ to Revenue account				510.87	510.87
Equalisation Account		(4,909.07)		4,909.07	-
Surplus distribution				-	-
Others (to be specified)					
Balance at the end of the reporting period	102,989.78	29,500.39	2,984.99	9,058.78	41,544.16

As per our report of even date.

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

For 360 ONE Asset
Trustee Limited

360 ONE Asset Trustee
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Ketan Asher
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Statement of changes in net asset attributable to unit holders of scheme:

(All amount in lakhs, unless otherwise stated)

As at March 31, 2026

Particulars	360 ONE Balanced Hybrid Fund				
	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total Reserves & Surplus (Rs.)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Re- serves	
Balance at the beginning of the reporting period	68,659.71	2,374.08	3,744.79	9,050.24	15,169.11
Changes in accounting policy/prior period errors					
Movement during the reporting period	(10,310.84)	(2,764.18)	(3,744.79)	3,744.79	(2,764.18)
Transfer from/ to Revenue account				665.58	665.58
Equalisation Account		1,887.54		(1,887.54)	-
Surplus distribution				-	-
Others (to be specified)					
Balance at the end of the reporting period	58,348.87	1,497.44	-	11,573.07	13,070.51

As at March 31, 2025

Particulars	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total Reserves & Surplus (Rs.)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Re- serves	
Balance at the beginning of the reporting period	57,275.40	760.91	2,983.96	1,867.72	5,612.59
Changes in accounting policy/prior period errors					
Movement during the reporting period	11,384.31	2,424.96	760.83	(760.83)	2,424.96
Transfer from/ to Revenue account				7,131.56	7,131.56
Equalisation Account		(811.79)		811.79	-
Surplus distribution				-	-
Others (to be specified)					
Balance at the end of the reporting period	68,659.71	2,374.08	3,744.79	9,050.24	15,169.11

As per our report of even date.

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

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Statement of changes in net asset attributable to unit holders of scheme:

(All amount in lakhs, unless otherwise stated)

As at March 31, 2026

Particulars	360 ONE GOLD ETF				
	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total Reserves & Surplus (Rs.)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Re- serves	
Balance at the beginning of the reporting period	157.86	1,198.54	60.16	0.41	1,259.11
Changes in accounting policy/prior period errors					
Movement during the reporting period	760.00	8,205.58	2,224.89	(2,224.89)	8,205.58
Transfer from/ to Revenue account				2,734.14	2,734.14
Equalisation Account		(21.16)		21.16	-
Surplus distribution				-	-
Others (to be specified)					
Balance at the end of the reporting period	917.86	9,382.96	2,285.05	530.82	12,198.83

As at March 31, 2025

Particulars	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total Reserves & Surplus (Rs.)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Re- serves	
Balance at the beginning of the reporting period	-	-	-	-	-
Changes in accounting policy/prior period errors					
Movement during the reporting period	157.86	1,198.61	60.16	(60.16)	1,198.61
Transfer from/ to Revenue account				60.50	60.50
Equalisation Account		(0.07)		0.07	-
Surplus distribution				-	-
Others (to be specified)					
Balance at the end of the reporting period	157.86	1,198.54	60.16	0.41	1,259.11

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(All amount in lakhs, unless otherwise stated)

As at March 31, 2026

Particulars	360 ONE SILVER ETF				
	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total Reserves & Surplus (Rs.)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Re- serves	
Balance at the beginning of the reporting period	68.61	622.28	(5.98)	0.49	616.79
Changes in accounting policy/prior period errors					
Movement during the reporting period	147.00	793.87	930.42	(930.42)	793.87
Transfer from/ to Revenue account				3,308.24	3,308.24
Equalisation Account		170.14		(170.14)	-
Surplus distribution				-	-
Others (to be specified)					
Balance at the end of the reporting period	215.61	1,586.29	924.44	2,208.17	4,718.90

As at March 31, 2025

Particulars	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total Reserves & Surplus (Rs.)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Re- serves	
Balance at the beginning of the reporting period	-	-	-	-	-
Changes in accounting policy/prior period errors					
Movement during the reporting period	68.61	622.28	(5.98)	5.98	622.28
Transfer from/ to Revenue account				(5.49)	(5.49)
Equalisation Account		-		-	-
Surplus distribution				-	-
Others (to be specified)					
Balance at the end of the reporting period	68.61	622.28	(5.98)	0.49	616.79

As per our report of even date.

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

Statement of changes in net asset attributable to unit holders of scheme:

(All amount in lakhs, unless otherwise stated)

As at March 31, 2026

Particulars	360 ONE OVERNIGHT FUND				
	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total Reserves & Surplus (Rs.)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Re- serves	
Balance at the beginning of the reporting period	-	-	-	-	-
Changes in accounting policy/prior period errors					
Movement during the reporting period	42,682.76	894.08	-	-	894.08
Transfer from/ to Revenue account				779.14	779.14
Equalisation Account		(894.08)		894.08	-
Surplus distribution				-	-
Others (to be specified)					
Balance at the end of the reporting period	42,682.76	-	-	1,673.22	1,673.22

As at March 31, 2025

Particulars	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total Reserves & Surplus (Rs.)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Re- serves	
Balance at the beginning of the reporting period	NA	NA	NA	NA	NA
Changes in accounting policy/prior period errors					
Movement during the reporting period	NA	NA	NA	NA	NA
Transfer from/ to Revenue account	NA	NA	NA	NA	NA
Equalisation Account	NA	NA	NA	NA	NA
Surplus distribution	NA	NA	NA	NA	NA
Others (to be specified)					
Balance at the end of the reporting period	-	-	-	-	-

As per our report of even date.

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

Statement of changes in net asset attributable to unit holders of scheme:

(All amount in lakhs, unless otherwise stated)

As at March 31, 2026

Particulars	360 ONE Multi Asset Allocation Fund				
	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total Reserves & Surplus (Rs.)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Re- serves	
Balance at the beginning of the reporting period	-	-	-	-	-
Changes in accounting policy/prior period errors					
Movement during the reporting period	33,664.19	2,930.17	76.64	(76.64)	2,930.17
Transfer from/ to Revenue account				2,181.02	2,181.02
Equalisation Account		(1,010.57)		1,010.57	-
Surplus distribution				-	-
Others (to be specified)					
Balance at the end of the reporting period	33,664.19	1,919.60	76.64	3,114.95	5,111.19

As at March 31, 2025

Particulars	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total Reserves & Surplus (Rs.)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Re- serves	
Balance at the beginning of the reporting period	NA	NA	NA	NA	NA
Changes in accounting policy/prior period errors					
Movement during the reporting period	NA	NA	NA	NA	NA
Transfer from/ to Revenue account	NA	NA	NA	NA	NA
Equalisation Account	NA	NA	NA	NA	NA
Surplus distribution	NA	NA	NA	NA	NA
Others (to be specified)					
Balance at the end of the reporting period	-	-	-	-	-

As per our report of even date.

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

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Date : 14th July, 2026

Place: Mumbai
Date : 14th July, 2026

Place: Mumbai
Date : 14th July, 2026

Place: Mumbai
Date : 14th July, 2026

Statement Of Cash Flows For The Year / Period Ended 31 March 2026

(All amount in lakhs, unless otherwise stated)

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
Cashflow from Operating Activity				
Net Surplus/(Deficit) for the year	3,727.18	6,583.26	5,872.99	6,141.17
Add/(Less) : Changes in Unrealised loss provided/ (written back)	1,406.88	(1,094.98)	53.24	(46.34)
Operating Profit/(Loss) before working Capital Changes	5,134.06	5,488.28	5,926.23	6,094.83
Adjustments for:-				
(Increase)/Decrease in receivables	11.28	(7.64)	2.50	(1.88)
(Increase)/Decrease in other financial assets	315.24	0.96	27.13	(124.39)
(Increase)/Decrease in Derivative financial instruments	-	-	-	-
(Increase)/Decrease in Other Non - Financial assets	-	-	-	-
Increase/(Decrease) in Purchase or Sale of financial instruments	9,989.47	(883.15)	(18,572.79)	(23,714.52)
Increase/(Decrease) in payables	(9.55)	11.38	753.27	(99.97)
Increase/(Decrease) in other financial liabilities	0.17	1.99	10.96	11.03
Increase/(Decrease) in other non-financial liabilities	(0.68)	(10.19)	6.16	(0.15)
Net cash generated from/(used in) operating Activi- ties (A)	15,439.99	4,601.63	(11,846.54)	(17,835.05)
Cashflow from Financing Activities				
Net Issue / (Redemption) of Unit Capital	(7,096.65)	(2,607.82)	4,669.88	7,251.03
Increase/(Decrease) for Units pending allotment	99.90	0.09	685.49	14.85
Increase/(Decrease) in Payable for units redeemed by investors	204.45	-	-	-
Net Increase/(Decrease) in Unit Premium reserve on Issue/Redemption of Units /Equalisation Reserve	(9,534.00)	(3,176.14)	5,500.67	6,903.24
IDCW/Dividend Paid during the year/period	(0.61)	(0.63)	(4.96)	(4.94)
Dividend Paid during the year/period (including dividend tax paid)				
Net cash generated from/(used) in financing activities (B)	(16,326.91)	(5,784.50)	10,851.08	14,164.18
Net Increase/(Decrease) in Cash & cash equivalents				
Cash and Cash Equivalents as at the beginning of the year/period	1,416.14	2,599.00	2,577.48	6,248.35
Cash and Cash Equivalents as at the close of the year/ period	529.22	1,416.14	1,582.03	2,577.48
Net Increase/(Decrease) in Cash & Cash Equivalents	(886.92)	(1,182.86)	(995.45)	(3,670.87)

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
Components of cash and cash equivalents				
With Banks - in current account **	103.20	31.39	60.39	594.84
Reverse repurchase transactions / Triparty Repo (TREPs)	426.02	1,384.75	1,521.64	1,982.64
	529.22	1,416.14	1,582.03	2,577.48
Dividend and Interest received for the year/period				
Dividend	433.71	435.19	-	-
Interest	4,235.43	5,044.94	6,111.33	6,241.50
** - Includes the following balances which are not available for use by the fund				
- Unclaimed Dividend	0.67	0.40	-	-
- Unclaimed Redemptions	0.03	1.09	0.56	0.24

As per our report of even date.

For Price Waterhouse Chartered Accountants LLP
Firm Registration No: 012754N/N500016Ketan Asher
Partner
Membership No: 113522For 360 ONE Asset
Trustee LimitedSd/-
Mohan Radhakrishnan
Director
DIN -00012070Sd/-
Milan Mody
Fund ManagerPlace: Mumbai
Date : 14th July, 2026360 ONE Asset Trustee
LimitedSd/-
Parmod Kumar Nagpal
Director
DIN -10041946Sd/-
Mayur Patel
Fund ManagerPlace: Mumbai
Date : 14th July, 2026For 360 ONE Asset
Management LimitedSd/-
Raghav Iyengar
Director
DIN -07160750Sd/-
Pranav Mise
Fund ManagerPlace: Mumbai
Date : 14th July, 2026For 360 ONE Asset
Management LimitedSd/-
Anup Maheshwari
Director
DIN-08258671Sd/-
Rahul Khetawat
Fund ManagerPlace: Mumbai
Date : 14th July, 2026Sd/-
Viral Mehta
Fund ManagerPlace: Mumbai
Date : 14th July, 2026

Statement Of Cash Flows For The Year / Period Ended 31 March 2026

(All amount in lakhs, unless otherwise stated)

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
Cashflow from Operating Activity				
Net Surplus/(Deficit) for the year	(32,421.49)	54,948.57	(4,523.88)	(1,590.41)
Add/(Less) : Changes in Unrealised loss provided/ (written back)	87,998.60	40,215.54	5,976.68	2,877.57
Operating Profit/(Loss) before working Capital Changes	55,577.11	95,164.11	1,452.80	1,287.16
Adjustments for:-				
(Increase)/Decrease in receivables	(0.63)	104.74	(11.50)	(0.01)
(Increase)/Decrease in other financial assets	118.15	(169.29)	11.94	(16.29)
(Increase)/Decrease in Derivative financial instruments	-	-	-	-
(Increase)/Decrease in Other Non - Financial assets	-	-	-	-
Increase/(Decrease) in Purchase or Sale of financial instruments	(6,125.37)	(47,889.13)	(23,018.57)	(51,589.17)
Increase/(Decrease) in payables	(10.14)	10.19	(139.99)	74.93
Increase/(Decrease) in other financial liabilities	164.36	143.59	68.81	104.43
Increase/(Decrease) in other non-financial liabilities	(166.13)	196.21	1.05	9.53
Net cash generated from/(used in) operating Activi- ties (A)	49,557.35	47,560.42	(21,635.46)	(50,129.42)
Cashflow from Financing Activities				
Net Issue / (Redemption) of Unit Capital	(7,268.09)	(11,959.17)	11,254.75	26,682.01
Increase/(Decrease) for Units pending allotment	(45.20)	30.96	(20.97)	5.31
Increase/(Decrease) in Payable for units redeemed by investors	2,557.37	258.84	234.32	32.22
Net Increase/(Decrease) in Unit Premium reserve on Issue/Redemption of Units /Equalisation Reserve	(28,607.80)	(49,468.37)	10,838.50	23,689.75
IDCW/Dividend Paid during the year/period	-	-	-	-
Dividend Paid during the year/period (including dividend tax paid)				
Net cash generated from/(used) in financing activities (B)	(33,363.72)	(61,137.74)	22,306.60	50,409.29
Net Increase/(Decrease) in Cash & cash equivalents				
Cash and Cash Equivalents as at the beginning of the year/period	17,922.72	31,500.04	655.97	376.10
Cash and Cash Equivalents as at the close of the year/ period	34,116.34	17,922.72	1,327.11	655.97
Net Increase/(Decrease) in Cash & Cash Equivalents	16,193.62	(13,577.32)	671.14	279.87
Components of cash and cash equivalents				

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
With Banks - in current account **	34,116.34	10,347.11	1,327.11	655.97
Reverse repurchase transactions / Triparty Repo (TREPs)	-	7,575.61	-	-
	34,116.34	17,922.72	1,327.11	655.97
Dividend and Interest received for the year/period				
Dividend	5,917.02	7,511.88	953.54	687.03
Interest	1,393.75	669.21	39.81	29.03
** - Includes the following balances which are not available for use by the fund				
- Unclaimed Dividend	1.08	1.18	-	-
- Unclaimed Redemptions	16.35	28.71	0.89	1.47

As per our report of even date.

For Price Waterhouse Chartered Accountants LLP
Firm Registration No: 012754N/N500016Ketan Asher
Partner
Membership No: 113522For 360 ONE Asset
Trustee LimitedSd/-
Mohan Radhakrishnan
Director
DIN -00012070Sd/-
Milan Mody
Fund ManagerPlace: Mumbai
Date : 14th July, 2026360 ONE Asset Trustee
LimitedSd/-
Parmod Kumar Nagpal
Director
DIN -10041946Sd/-
Mayur Patel
Fund ManagerPlace: Mumbai
Date : 14th July, 2026For 360 ONE Asset
Management LimitedSd/-
Raghav Iyengar
Director
DIN -07160750Sd/-
Pranav Mise
Fund ManagerPlace: Mumbai
Date : 14th July, 2026For 360 ONE Asset
Management LimitedSd/-
Anup Maheshwari
Director
DIN-08258671Sd/-
Rahul Khetawat
Fund ManagerPlace: Mumbai
Date : 14th July, 2026Sd/-
Viral Mehta
Fund ManagerPlace: Mumbai
Date : 14th July, 2026

Statement Of Cash Flows For The Year / Period Ended 31 March 2026

(All amount in lakhs, unless otherwise stated)

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
Cashflow from Operating Activity				
Net Surplus/(Deficit) for the year	(186.14)	397.99	(12,192.10)	510.87
Add/(Less) : Changes in Unrealised loss provided/ (written back)	684.47	(270.80)	14,124.84	2,208.67
Operating Profit/(Loss) before working Capital Changes	498.33	127.19	1,932.74	2,719.54
Adjustments for:-				
(Increase)/Decrease in receivables	0.05	14.32	(4.86)	-
(Increase)/Decrease in other financial assets	-	-	34.41	(118.26)
(Increase)/Decrease in Derivative financial instruments	-	-	-	-
(Increase)/Decrease in Other Non - Financial assets	-	-	-	-
Increase/(Decrease) in Purchase or Sale of financial instruments	689.21	(1,441.78)	(51,594.26)	(97,805.35)
Increase/(Decrease) in payables	0.02	(46.51)	(17.56)	(417.77)
Increase/(Decrease) in other financial liabilities	3.57	3.42	(39.47)	225.71
Increase/(Decrease) in other non-financial liabilities	0.12	0.01	(13.52)	22.86
Net cash generated from/(used in) operating Activities (A)	1,191.30	(1,343.35)	(49,702.52)	(95,373.27)
Cashflow from Financing Activities				
Net Issue / (Redemption) of Unit Capital	(835.60)	987.35	30,683.19	68,997.97
Increase/(Decrease) for Units pending allotment	(2.22)	(16.80)	(29.27)	2.82
Increase/(Decrease) in Payable for units redeemed by investors	19.01	-	618.77	20.06
Net Increase/(Decrease) in Unit Premium reserve on Issue/Redemption of Units /Equalisation Reserve	(369.31)	311.68	15,687.87	32,934.04
IDCW/Dividend Paid during the year/period	-	-	-	-
Dividend Paid during the year/period (including dividend tax paid)				
Net cash generated from/(used) in financing activities (B)	(1,188.12)	1,282.23	46,960.56	101,954.89
Net Increase/(Decrease) in Cash & cash equivalents				
Cash and Cash Equivalents as at the beginning of the year/period	73.00	134.12	9,090.38	2,508.76
Cash and Cash Equivalents as at the close of the year/ period	76.18	73.00	6,348.42	9,090.38
Net Increase/(Decrease) in Cash & Cash Equivalents	3.18	(61.12)	(2,741.96)	6,581.62

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
Components of cash and cash equivalents				
With Banks - in current account **	76.18	73.00	6,348.42	6,746.81
Reverse repurchase transactions / Triparty Repo (TREPs)	-	-	-	2,343.57
	76.18	73.00	6,348.42	9,090.38
Dividend and Interest received for the year/period				
Dividend	112.16	97.40	1,362.12	787.92
Interest	3.19	2.26	309.10	192.08
** - Includes the following balances which are not available for use by the fund				
- Unclaimed Dividend	-	-	-	-
- Unclaimed Redemptions	-	-	0.85	0.29

As per our report of even date.

For Price Waterhouse Chartered Accountants LLP
Firm Registration No: 012754N/N500016For 360 ONE Asset
Trustee Limited360 ONE Asset Trustee
LimitedFor 360 ONE Asset
Management LimitedFor 360 ONE Asset
Management LimitedKetan Asher
Partner
Membership No: 113522Sd/-
Mohan Radhakrishnan
Director
DIN -00012070Sd/-
Parmod Kumar Nagpal
Director
DIN -10041946Sd/-
Raghav Iyengar
Director
DIN -07160750Sd/-
Anup Maheshwari
Director
DIN-08258671Sd/-
Milan Mody
Fund ManagerSd/-
Mayur Patel
Fund ManagerSd/-
Pranav Mise
Fund ManagerSd/-
Rahul Khetawat
Fund ManagerSd/-
Viral Mehta
Fund ManagerPlace: Mumbai
Date : 14th July, 2026Place: Mumbai
Date : 14th July, 2026Place: Mumbai
Date : 14th July, 2026Place: Mumbai
Date : 14th July, 2026Place: Mumbai
Date : 14th July, 2026Place: Mumbai
Date : 14th July, 2026

Statement Of Cash Flows For The Year / Period Ended 31 March 2026

(All amount in lakhs, unless otherwise stated)

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
Cashflow from Operating Activity				
Net Surplus/(Deficit) for the year	665.58	7,131.56	2,734.14	60.50
Add/(Less) : Changes in Unrealised loss provided/ (written back)	4,554.86	(760.83)	(2,224.89)	(60.16)
Operating Profit/(Loss) before working Capital Changes	5,220.44	6,370.73	509.25	0.34
Adjustments for:-				
(Increase)/Decrease in receivables	-	0.32	(0.01)	-
(Increase)/Decrease in other financial assets	424.16	(472.66)	-	(2.00)
(Increase)/Decrease in Derivative financial instruments	-	-	-	-
(Increase)/Decrease in Other Non - Financial assets	-	-	(338.02)	(38.82)
Increase/(Decrease) in Purchase or Sale of financial instruments	7,271.07	(21,490.26)	(9,186.86)	(1,294.03)
Increase/(Decrease) in payables	0.41	(0.39)	-	-
Increase/(Decrease) in other financial liabilities	(6.24)	96.60	8.02	0.32
Increase/(Decrease) in other non-financial liabilities	0.26	6.37	78.57	1.39
Net cash generated from/(used in) operating Activi- ties (A)	12,910.10	(15,489.29)	(8,929.05)	(1,332.80)
Cashflow from Financing Activities				
Net Issue / (Redemption) of Unit Capital	(10,310.84)	11,384.31	760.00	157.86
Increase/(Decrease) for Units pending allotment	(4.06)	(10.99)	-	-
Increase/(Decrease) in Payable for units redeemed by investors	(29.42)	117.93	-	-
Net Increase/(Decrease) in Unit Premium reserve on Issue/Redemption of Units /Equalisation Reserve	(2,764.18)	2,424.96	8,205.58	1,198.61
IDCW/Dividend Paid during the year/period	-	-	-	-
Dividend Paid during the year/period (including dividend tax paid)	-	-	-	-
Net cash generated from/(used) in financing activities (B)	(13,108.50)	13,916.21	8,965.58	1,356.47
Net Increase/(Decrease) in Cash & cash equivalents				
Cash and Cash Equivalents as at the beginning of the year/period	1,016.14	2,589.22	23.67	-
Cash and Cash Equivalents as at the close of the year/ period	817.74	1,016.14	60.20	23.67
Net Increase/(Decrease) in Cash & Cash Equivalents	(198.40)	(1,573.08)	36.53	23.67

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
Components of cash and cash equivalents				
With Banks - in current account **	663.87	964.15	9.21	0.67
Reverse repurchase transactions / Triparty Repo (TREPs)	153.87	51.99	50.99	23.00
	817.74	1,016.14	60.20	23.67
Dividend and Interest received for the year/period				
Dividend	277.44	306.55	-	-
Interest	3,387.15	3,132.55	2.07	0.72
** - Includes the following balances which are not available for use by the fund				
- Unclaimed Dividend	-	-	-	-
- Unclaimed Redemptions	0.02	0.13	-	-

As per our report of even date.

For Price Waterhouse Chartered Accountants LLP
Firm Registration No: 012754N/N500016For 360 ONE Asset
Trustee Limited360 ONE Asset Trustee
LimitedFor 360 ONE Asset
Management LimitedFor 360 ONE Asset
Management LimitedKetan Asher
Partner
Membership No: 113522Sd/-
Mohan Radhakrishnan
Director
DIN -00012070Sd/-
Parmod Kumar Nagpal
Director
DIN -10041946Sd/-
Raghav Iyengar
Director
DIN -07160750Sd/-
Anup Maheshwari
Director
DIN-08258671Sd/-
Milan Mody
Fund ManagerSd/-
Mayur Patel
Fund ManagerSd/-
Pranav Mise
Fund ManagerSd/-
Rahul Khetawat
Fund ManagerSd/-
Viral Mehta
Fund ManagerPlace: Mumbai
Date : 14th July, 2026Place: Mumbai
Date : 14th July, 2026Place: Mumbai
Date : 14th July, 2026Place: Mumbai
Date : 14th July, 2026Place: Mumbai
Date : 14th July, 2026Place: Mumbai
Date : 14th July, 2026

Statement Of Cash Flows For The Year / Period Ended 31 March 2026

(All amount in lakhs, unless otherwise stated)

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*
Cashflow from Operating Activity				
Net Surplus/(Deficit) for the year	3,308.24	(5.49)	779.14	2,181.02
Add/(Less) : Changes in Unrealised loss provided/ (written back)	(930.42)	5.98	0.06	(76.64)
Operating Profit/(Loss) before working Capital Changes	2,377.82	0.49	779.20	2,104.38
Adjustments for:-				
(Increase)/Decrease in receivables	(1.50)	-	(751.00)	-
(Increase)/Decrease in other financial assets	-	(1.00)	(146.10)	(372.31)
(Increase)/Decrease in Derivative financial instruments	-	-	-	(0.84)
(Increase)/Decrease in Other Non - Financial assets	(248.18)	(19.90)	-	(24.08)
Increase/(Decrease) in Purchase or Sale of financial instruments	(3,280.48)	(663.38)	(4,998.61)	(37,508.14)
Increase/(Decrease) in payables	-	0.50	0.40	50.05
Increase/(Decrease) in other financial liabilities	4.01	0.04	4.99	72.87
Increase/(Decrease) in other non-financial liabilities	221.61	0.69	2.51	4.76
Net cash generated from/(used in) operating Activities (A)	(926.72)	(682.56)	(5,108.61)	(35,673.31)
Cashflow from Financing Activities				
Net Issue / (Redemption) of Unit Capital	147.00	68.62	42,682.76	33,664.19
Increase/(Decrease) for Units pending allotment	(0.50)	-	4,021.14	26.12
Increase/(Decrease) in Payable for units redeemed by investors	-	-	-	19.14
Net Increase/(Decrease) in Unit Premium reserve on Issue/Redemption of Units /Equalisation Reserve	793.87	622.27	894.08	2,930.17
IDCW/Dividend Paid during the year/period	-	-	-	-
Dividend Paid during the year/period (including dividend tax paid)				
Net cash generated from/(used) in financing activities (B)	940.37	690.89	47,597.98	36,639.62
Net Increase/(Decrease) in Cash & cash equivalents				
Cash and Cash Equivalents as at the beginning of the year/period	8.33	-	-	-
Cash and Cash Equivalents as at the close of the year/ period	21.98	8.33	42,489.37	966.31
Net Increase/(Decrease) in Cash & Cash Equivalents	13.65	8.33	42,489.37	966.31

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*
Components of cash and cash equivalents				
With Banks - in current account **	0.98	8.33	461.09	966.31
Reverse repurchase transactions / Triparty Repo (TREPs)	21.00	-	42,028.28	-
	21.98	8.33	42,489.37	966.31
Dividend and Interest received for the year/period				
Dividend	-	-	-	26.05
Interest	2.09	0.52	799.46	475.16
** - Includes the following balances which are not available for use by the fund				
- Unclaimed Dividend	-	-	-	-
- Unclaimed Redemptions	-	-	-	-

As per our report of even date.

For Price Waterhouse Chartered Accountants LLP
Firm Registration No: 012754N/N500016For 360 ONE Asset
Trustee Limited360 ONE Asset Trustee
LimitedFor 360 ONE Asset
Management LimitedFor 360 ONE Asset
Management LimitedKetan Asher
Partner
Membership No: 113522Sd/-
Mohan Radhakrishnan
Director
DIN -00012070Sd/-
Parmod Kumar Nagpal
Director
DIN -10041946Sd/-
Raghav Iyengar
Director
DIN -07160750Sd/-
Anup Maheshwari
Director
DIN-08258671Sd/-
Milan Mody
Fund ManagerSd/-
Mayur Patel
Fund ManagerSd/-
Pranav Mise
Fund ManagerSd/-
Rahul Khetawat
Fund ManagerSd/-
Viral Mehta
Fund ManagerPlace: Mumbai
Date : 14th July, 2026Place: Mumbai
Date : 14th July, 2026Place: Mumbai
Date : 14th July, 2026Place: Mumbai
Date : 14th July, 2026Place: Mumbai
Date : 14th July, 2026Place: Mumbai
Date : 14th July, 2026

Movement of Unit Capital :

Particulars	360 ONE Dynamic Bond Fund			
	As at March 31, 2026		As at March 31, 2025	
	Units	Amount	Units	Amount
<u>Regular Plan - Growth option</u>				
Balance of unit capital at the beginning of the reporting period	16,69,93,785.710	16,699.38	19,17,07,522.340	19,170.75
Issued		-		-
-new fund offer				
-during the year/period	1,37,30,459.407	1,373.05	1,32,30,873.880	1,323.09
Redemptions during the period	(5,01,33,945.666)	(5,013.39)	(3,79,44,610.510)	(3,794.46)
Balance of unit capital at the end of the period	13,05,90,299.451	13,059.03	16,69,93,785.710	16,699.38
<u>Regular Plan - Quarterly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	2,12,138.649	21.21	1,81,999.889	18.20
Issued		-		-
-new fund offer		-		-
-during the year/period	27,102.370	2.71	35,731.300	3.57
Redemptions during the period	(26,769.884)	(2.68)	(5,592.540)	(0.56)
Balance of unit capital at the end of the period	2,12,471.135	21.25	2,12,138.649	21.21
<u>Regular Plan - Weekly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Bonus option</u>				
Balance of unit capital at the beginning of the reporting period	51,203.878	5.12	51,203.878	5.12
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	(2,000.000)	(0.20)	-	-
Balance of unit capital at the end of the period	49,203.878	4.92	51,203.878	5.12
<u>Regular Plan - Monthly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	93,994.492	9.40	1,00,015.682	10.00
Issued		-		-
-new fund offer		-		-
-during the year/period	2,083.003	0.21	2,316.110	0.23
Redemptions during the period	-	-	(8,337.300)	(0.83)
Balance of unit capital at the end of the period	96,077.495	9.61	93,994.492	9.40
<u>Regular Plan - Daily IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Half Yearly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	1,01,128.512	10.11	1,02,126.302	10.21
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	(13,000.000)	(1.30)	(997.790)	(0.10)
Balance of unit capital at the end of the period	88,128.512	8.81	1,01,128.512	10.11

Particulars	360 ONE Dynamic Bond Fund			
	As at March 31, 2026		As at March 31, 2025	
	Units	Amount	Units	Amount
<u>Direct Plan - Growth option</u>				
Balance of unit capital at the beginning of the reporting period	15,27,55,989.394	15,275.60	15,41,66,404.034	15,416.64
Issued		-		-
-new fund offer		-		-
-during the year/period	1,90,43,642.511	1,904.36	6,62,06,320.760	6,620.63
Redemptions during the period	(5,36,14,609.277)	(5,361.46)	(6,76,16,735.400)	(6,761.67)
Balance of unit capital at the end of the period	11,81,85,022.628	11,818.50	15,27,55,989.394	15,275.60
<u>Direct Plan - Daily/IDCW IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Direct Plan - Weekly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Direct Plan - Monthly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	6,750.557	0.68	6,454.977	0.65
Issued		-		-
-new fund offer		-		-
-during the year/period	295.380	0.03	295.580	0.03
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	7,045.937	0.70	6,750.557	0.68
<u>Direct Plan - Quarterly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	31,331.292	3.13	8,753.972	0.88
Issued		-		-
-new fund offer		-		-
-during the year/period	9,49,811.515	94.98	74,191.350	7.42
Redemptions during the period	(9,29,523.697)	(92.95)	(51,614.030)	(5.16)
Balance of unit capital at the end of the period	51,619.110	5.16	31,331.292	3.13
<u>Total</u>				
Balance of unit capital at the beginning of the reporting period	32,02,46,322.484	32,024.63	34,63,24,481.074	34,632.45
Issued		-		-
-new fund offer	-	-	-	-
-during the year/period	3,37,53,394.186	3,375.34	7,95,49,728.980	7,954.97
Redemptions during the period	(10,47,19,848.524)	(10,471.98)	(10,56,27,887.570)	(10,562.79)
Balance of unit capital at the end of the period	24,92,79,868.146	24,927.98	32,02,46,322.484	32,024.63

Movement of Unit Capital :

Particulars	360 ONE LIQUID FUND			
	As at March 31, 2026		As at March 31, 2025	
	Units	Amount	Units	Amount
<u>Regular Plan - Growth option</u>				
Balance of unit capital at the beginning of the reporting period	5,68,907.870	5,689.08	5,34,027.280	5,340.27
Issued		-		-
-new fund offer		-		-
-during the year/period	8,81,929.713	8,819.30	23,12,321.160	23,123.21
Redemptions during the period	(11,55,102.107)	(11,551.02)	(22,77,440.570)	(22,774.41)
Balance of unit capital at the end of the period	2,95,735.476	2,957.35	5,68,907.870	5,689.08
<u>Regular Plan - Quarterly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Weekly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	316.911	3.17	239.291	2.39
Issued		-		-
-new fund offer		-		-
-during the year/period	4,748.533	47.49	13,174.820	131.75
Redemptions during the period	(4,529.232)	(45.29)	(13,097.200)	(130.97)
Balance of unit capital at the end of the period	536.212	5.36	316.911	3.17
<u>Regular Plan - Bonus option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Monthly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Daily IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	1,860.469	18.60	3,078.169	30.78
Issued		-		-
-new fund offer		-		-
-during the year/period	10,617.729	106.18	1,671.420	16.71
Redemptions during the period	(9,301.628)	(93.03)	(2,889.120)	(28.90)
Balance of unit capital at the end of the period	3,176.570	31.76	1,860.469	18.59
<u>Regular Plan - Half Yearly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-

Particulars	360 ONE LIQUID FUND			
	As at March 31, 2026		As at March 31, 2025	
	Units	Amount	Units	Amount
<u>Direct Plan - Growth option</u>				
Balance of unit capital at the beginning of the reporting period	45,39,883.663	45,398.84	38,49,245.153	38,492.45
Issued		-		-
-new fund offer		-		-
-during the year/period	2,68,42,330.322	2,68,423.30	2,22,09,295.430	2,22,092.95
Redemptions during the period	(2,61,03,539.612)	(2,61,035.40)	(2,15,18,656.920)	(2,15,186.57)
Balance of unit capital at the end of the period	52,78,674.373	52,786.74	45,39,883.663	45,398.84
<u>Direct Plan - Daily/IDCW IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	4,159.155	41.59	3,854.935	38.55
Issued		-		-
-new fund offer		-		-
-during the year/period	274.561	2.75	349.240	3.49
Redemptions during the period	(50.468)	(0.52)	(45.020)	(0.47)
Balance of unit capital at the end of the period	4,383.248	43.81	4,159.155	41.57
<u>Direct Plan - Weekly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	517.386	5.17	93.936	0.94
Issued		-		-
-new fund offer		-		-
-during the year/period	137.210	1.37	542.450	5.42
Redemptions during the period	(527.532)	(5.28)	(119.000)	(1.19)
Balance of unit capital at the end of the period	127.064	1.27	517.386	5.17
<u>Direct Plan - Monthly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Direct Plan - Quarterly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Total</u>				
Balance of unit capital at the beginning of the reporting period	51,15,645.454	51,156.45	43,90,538.764	43,905.39
Issued		-		-
-new fund offer		-		-
-during the year/period	2,77,40,038.068	2,77,400.38	2,45,37,354.520	2,45,373.55
Redemptions during the period	(2,72,73,050.579)	(2,72,730.54)	(2,38,12,247.830)	(2,38,122.51)
Balance of unit capital at the end of the period	55,82,632.943	55,826.30	51,15,645.454	51,156.42

Movement of Unit Capital :

Particulars	360 ONE Focused Fund			
	As at March 31, 2026		As at March 31, 2025	
	Units	Amount	Units	Amount
<u>Regular Plan - Growth option</u>				
Balance of unit capital at the beginning of the reporting period	62,46,91,059.419	62,469.11	60,68,08,898.849	60,680.89
Issued		-		-
-new fund offer		-		-
-during the year/period	4,33,09,764.414	4,330.98	10,45,67,705.240	10,456.77
Redemptions during the period	(9,54,81,325.041)	(9,548.13)	(8,66,85,544.670)	(8,668.55)
Balance of unit capital at the end of the period	57,25,19,498.792	57,251.95	62,46,91,059.419	62,469.11
<u>Regular Plan - Quarterly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Weekly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Bonus option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Monthly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Daily IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	74,23,770.495	742.38	79,61,230.835	796.12
Issued		-		-
-new fund offer		-		-
-during the year/period	2,74,687.021	27.47	3,64,959.190	36.50
Redemptions during the period	(12,87,912.659)	(128.79)	(9,02,419.530)	(90.24)
Balance of unit capital at the end of the period	64,10,544.857	641.05	74,23,770.495	742.38

Particulars	360 ONE Focused Fund			
	As at March 31, 2026		As at March 31, 2025	
	Units	Amount	Units	Amount
<u>Regular Plan - Half Yearly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Direct Plan - Growth option</u>				
Balance of unit capital at the beginning of the reporting period	79,26,28,805.734	79,262.88	92,96,80,762.734	92,968.08
Issued		-		-
-new fund offer		-		-
-during the year/period	14,50,79,205.300	14,507.92	16,07,04,653.430	16,070.47
Redemptions during the period	(16,45,05,199.238)	(16,450.52)	(29,77,56,610.430)	(29,775.66)
Balance of unit capital at the end of the period	77,32,02,811.796	77,320.28	79,26,28,805.734	79,262.88
<u>Direct Plan - Daily/IDCW IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	12,18,944.208	121.89	11,03,364.528	110.34
Issued		-		-
-new fund offer		-		-
-during the year/period	2,04,773.251	20.48	3,55,320.900	35.53
Redemptions during the period	(2,74,782.492)	(27.48)	(2,39,741.220)	(23.97)
Balance of unit capital at the end of the period	11,48,934.967	114.89	12,18,944.208	121.89
<u>Direct Plan - Weekly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Direct Plan - Monthly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Direct Plan - Quarterly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Total</u>				
Balance of unit capital at the beginning of the reporting period	1,42,59,62,579.856	1,42,596.26	1,54,55,54,256.946	1,54,555.43
Issued		-		-
-new fund offer	-	-	-	-
-during the year/period	18,88,68,429.986	18,886.84	26,59,92,638.760	26,599.26
Redemptions during the period	(26,15,49,219.430)	(26,154.92)	(38,55,84,315.850)	(38,558.43)
Balance of unit capital at the end of the period	1,35,32,81,790.412	1,35,328.17	1,42,59,62,579.856	1,42,596.26

Movement of Unit Capital :

Particulars	360 ONE QUANT FUND			
	As at March 31, 2026		As at March 31, 2025	
	Units	Amount	Units	Amount
<u>Regular Plan - Growth option</u>				
Balance of unit capital at the beginning of the reporting period	23,77,67,317.965	23,776.73	5,59,67,727.105	5,596.77
Issued		-		-
-new fund offer		-		-
-during the year/period	13,80,54,700.483	13,805.47	21,27,76,716.610	21,277.67
Redemptions during the period	(6,46,17,474.668)	(6,461.75)	(3,09,77,125.750)	(3,097.71)
Balance of unit capital at the end of the period	31,12,04,543.780	31,120.45	23,77,67,317.965	23,776.73
<u>Regular Plan - Quarterly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Weekly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Bonus option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Monthly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Daily IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	15,87,881.989	158.79	3,76,273.969	37.63
Issued		-		-
-new fund offer		-		-
-during the year/period	10,67,705.118	106.77	49,47,827.920	494.78
Redemptions during the period	(10,13,219.881)	(101.32)	(37,36,219.900)	(373.62)
Balance of unit capital at the end of the period	16,42,367.226	164.24	15,87,881.989	158.79
<u>Regular Plan - Half Yearly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-

Particulars	360 ONE QUANT FUND			
	As at March 31, 2026		As at March 31, 2025	
	Units	Amount	Units	Amount
<u>Direct Plan - Growth option</u>				
Balance of unit capital at the beginning of the reporting period	11,40,16,456.838	11,401.65	3,03,53,909.398	3,035.39
Issued		-		-
-new fund offer		-		-
-during the year/period	8,13,00,419.726	8,130.04	10,34,59,737.620	10,345.97
Redemptions during the period	(4,25,97,715.932)	(4,259.76)	(1,97,97,190.180)	(1,979.71)
Balance of unit capital at the end of the period	15,27,19,160.632	15,271.93	11,40,16,456.838	11,401.66
<u>Direct Plan - Daily/IDCW IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	2,96,758.369	29.68	1,50,410.609	15.04
Issued		-		-
-new fund offer		-		-
-during the year/period	4,31,647.259	43.16	2,52,139.720	25.21
Redemptions during the period	(78,534.631)	(7.85)	(1,05,791.960)	(10.58)
Balance of unit capital at the end of the period	6,49,870.997	64.99	2,96,758.369	29.68
<u>Direct Plan - Weekly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Direct Plan - Monthly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Direct Plan - Quarterly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Total</u>				
Balance of unit capital at the beginning of the reporting period	35,36,68,415.161	35,366.84	8,68,48,321.081	8,684.83
Issued		-		-
-new fund offer		-		-
-during the year/period	22,08,54,472.586	22,085.45	32,14,36,421.870	32,143.64
Redemptions during the period	(10,83,06,945.112)	(10,830.68)	(5,46,16,327.790)	(5,461.62)
Balance of unit capital at the end of the period	46,62,15,942.635	46,621.60	35,36,68,415.161	35,366.85

Movement of Unit Capital :

Particulars	360 ONE ELSS Tax Saver Nifty 50 Index Fund			
	As at March 31, 2026		As at March 31, 2025	
	Units	Amount	Units	Amount
<u>Regular Plan - Growth option</u>				
Balance of unit capital at the beginning of the reporting period	1,13,94,539.250	1,139.45	85,93,019.400	859.30
Issued	-	-	-	-
-new fund offer	-	-	-	-
-during the year/period	18,18,451.495	181.85	28,16,686.820	281.67
Redemptions during the period	(14,27,292.155)	(142.73)	(15,166.970)	(1.52)
Balance of unit capital at the end of the period	1,17,85,698.590	1,178.57	1,13,94,539.250	1,139.45
<u>Regular Plan - Quarterly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued	-	-	-	-
-new fund offer	-	-	-	-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Weekly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued	-	-	-	-
-new fund offer	-	-	-	-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Bonus option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued	-	-	-	-
-new fund offer	-	-	-	-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Monthly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued	-	-	-	-
-new fund offer	-	-	-	-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Daily IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	5,49,249.508	54.92	3,28,758.678	32.88
Issued	-	-	-	-
-new fund offer	-	-	-	-
-during the year/period	1,62,737.693	16.27	2,20,490.830	22.05
Redemptions during the period	(8,813.008)	(0.88)	-	-
Balance of unit capital at the end of the period	7,03,174.193	70.32	5,49,249.508	54.92
<u>Regular Plan - Half Yearly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued	-	-	-	-
-new fund offer	-	-	-	-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-

Particulars	360 ONE ELSS Tax Saver Nifty 50 Index Fund			
	As at March 31, 2026		As at March 31, 2025	
	Units	Amount	Units	Amount
<u>Direct Plan - Growth option</u>				
Balance of unit capital at the beginning of the reporting period	4,74,67,925.415	4,746.79	4,08,08,125.525	4,080.81
Issued		-		-
-new fund offer		-		-
-during the year/period	37,43,034.317	374.29	66,60,799.840	666.07
Redemptions during the period	(1,26,96,339.701)	(1,269.63)	(999.950)	(0.10)
Balance of unit capital at the end of the period	3,85,14,620.031	3,851.45	4,74,67,925.415	4,746.78
<u>Direct Plan - Daily/IDCW IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	8,74,125.377	87.41	6,82,450.647	68.25
Issued		-		-
-new fund offer		-		-
-during the year/period	87,281.947	8.73	1,91,674.730	19.17
Redemptions during the period	(35,217.613)	(3.52)	-	-
Balance of unit capital at the end of the period	9,26,189.711	92.62	8,74,125.377	87.41
<u>Direct Plan - Weekly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Direct Plan - Monthly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Direct Plan - Quarterly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Total</u>				
Balance of unit capital at the beginning of the reporting period	6,02,85,839.550	6,028.58	5,04,12,354.250	5,041.24
Issued		-		-
-new fund offer	-	-	-	-
-during the year/period	58,11,505.452	581.14	98,89,652.220	988.96
Redemptions during the period	(1,41,67,662.477)	(1,416.77)	(16,166.920)	(1.62)
Balance of unit capital at the end of the period	5,19,29,682.525	5,192.97	6,02,85,839.550	6,028.57

Movement of Unit Capital :

Particulars	360 ONE FLEXICAP FUND			
	As at March 31, 2026		As at March 31, 2025	
	Units	Amount	Units	Amount
<u>Regular Plan - Growth option</u>				
Balance of unit capital at the beginning of the reporting period	72,35,56,348.147	72,355.63	30,18,47,452.437	30,184.75
Issued	-	-	-	-
-new fund offer	-	-	-	-
-during the year/period	25,62,83,296.192	25,628.33	49,52,84,100.900	49,528.41
Redemptions during the period	(16,36,75,402.480)	(16,367.54)	(7,35,75,205.190)	(7,357.52)
Balance of unit capital at the end of the period	81,61,64,241.859	81,616.42	72,35,56,348.147	72,355.63
<u>Regular Plan - Quarterly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued	-	-	-	-
-new fund offer	-	-	-	-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Weekly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued	-	-	-	-
-new fund offer	-	-	-	-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Bonus option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued	-	-	-	-
-new fund offer	-	-	-	-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Monthly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued	-	-	-	-
-new fund offer	-	-	-	-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Daily IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	19,36,981.712	193.70	6,12,901.972	61.29
Issued	-	-	-	-
-new fund offer	-	-	-	-
-during the year/period	15,02,373.246	150.24	20,26,641.460	202.66
Redemptions during the period	(6,18,059.790)	(61.81)	(7,02,561.720)	(70.26)
Balance of unit capital at the end of the period	28,21,295.168	282.13	19,36,981.712	193.70
<u>Regular Plan - Half Yearly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued	-	-	-	-
-new fund offer	-	-	-	-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-

Particulars	360 ONE FLEXICAP FUND			
	As at March 31, 2026		As at March 31, 2025	
	Units	Amount	Units	Amount
<u>Direct Plan - Growth option</u>				
Balance of unit capital at the beginning of the reporting period	27,86,75,668.717	27,867.57	3,71,94,210.307	3,719.42
Issued	-	-	-	-
-new fund offer	-	-	-	-
-during the year/period	30,50,67,200.406	30,506.72	27,81,46,971.020	27,814.70
Redemptions during the period	(7,09,07,729.928)	(7,090.77)	(3,66,65,512.610)	(3,666.55)
Balance of unit capital at the end of the period	51,28,35,139.195	51,283.51	27,86,75,668.717	27,867.57
<u>Direct Plan - Daily/IDCW IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	2,57,28,774.015	2,572.88	2,63,641.395	26.36
Issued	-	-	-	-
-new fund offer	-	-	-	-
-during the year/period	33,71,827.444	337.18	2,59,70,793.240	2,597.08
Redemptions during the period	(2,41,91,476.446)	(2,419.15)	(5,05,660.620)	(50.57)
Balance of unit capital at the end of the period	49,09,125.013	490.91	2,57,28,774.015	2,572.88
<u>Direct Plan - Weekly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued	-	-	-	-
-new fund offer	-	-	-	-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Direct Plan - Monthly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued	-	-	-	-
-new fund offer	-	-	-	-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Direct Plan - Quarterly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued	-	-	-	-
-new fund offer	-	-	-	-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Total</u>				
Balance of unit capital at the beginning of the reporting period	1,02,98,97,772.591	1,02,989.78	33,99,18,206.111	33,991.82
Issued	-	-	-	-
-new fund offer	-	-	-	-
-during the year/period	56,62,24,697.288	56,622.47	80,14,28,506.620	80,142.85
Redemptions during the period	(25,93,92,668.644)	(25,939.27)	(11,14,48,940.140)	(11,144.89)
Balance of unit capital at the end of the period	1,33,67,29,801.235	1,33,672.97	1,02,98,97,772.591	1,02,989.78

Movement of Unit Capital :

Particulars	360 ONE Balanced Hybrid Fund			
	As at March 31, 2026		As at March 31, 2025	
	Units	Amount	Units	Amount
<u>Regular Plan - Growth option</u>				
Balance of unit capital at the beginning of the reporting period	33,52,08,561.286	33,520.86	29,73,76,689.776	29,737.67
Issued		-		-
-new fund offer	-	-	-	-
-during the year/period	1,74,86,553.807	1,748.66	6,74,81,614.440	6,748.16
Redemptions during the period	(9,48,20,353.381)	(9,482.04)	(2,96,49,742.930)	(2,964.97)
Balance of unit capital at the end of the period	25,78,74,761.712	25,787.48	33,52,08,561.286	33,520.86
<u>Regular Plan - Quarterly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Weekly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Bonus option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Monthly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Daily IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	3,95,670.458	39.57	3,62,993.538	36.30
Issued		-		-
-new fund offer	-	-	-	-
-during the year/period	1,34,973.277	13.50	1,24,759.920	12.48
Redemptions during the period	(1,83,581.987)	(18.36)	(92,083.000)	(9.21)
Balance of unit capital at the end of the period	3,47,061.748	34.71	3,95,670.458	39.57
<u>Regular Plan - Half Yearly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-

Particulars	360 ONE Balanced Hybrid Fund			
	As at March 31, 2026		As at March 31, 2025	
	Units	Amount	Units	Amount
<u>Direct Plan - Growth option</u>				
Balance of unit capital at the beginning of the reporting period	35,08,34,345.832	35,083.43	27,49,11,305.742	27,491.13
Issued		-		-
-new fund offer	-	-	-	-
-during the year/period	3,33,01,641.578	3,330.16	8,39,84,318.040	8,398.43
Redemptions during the period	(5,90,73,424.166)	(5,907.34)	(80,61,277.950)	(806.13)
Balance of unit capital at the end of the period	32,50,62,563.244	32,506.26	35,08,34,345.832	35,083.43
<u>Direct Plan - Daily/IDCW IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	1,58,499.076	15.85	1,02,971.136	10.30
Issued		-		-
-new fund offer	-	-	-	-
-during the year/period	69,236.950	6.92	94,412.510	9.44
Redemptions during the period	(23,494.946)	(2.35)	(38,884.570)	(3.89)
Balance of unit capital at the end of the period	2,04,241.080	20.42	1,58,499.076	15.85
<u>Direct Plan - Weekly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Direct Plan - Monthly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Direct Plan - Quarterly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-	-	-
Issued		-		-
-new fund offer		-		-
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Total</u>				
Balance of unit capital at the beginning of the reporting period	68,65,97,076.652	68,659.71	57,27,53,960.192	57,275.40
Issued		-		-
-new fund offer	-	-	-	-
-during the year/period	5,09,92,405.612	5,099.24	15,16,85,104.910	15,168.51
Redemptions during the period	(15,41,00,854.480)	(15,410.09)	(3,78,41,988.450)	(3,784.20)
Balance of unit capital at the end of the period	58,34,88,627.784	58,348.87	68,65,97,076.652	68,659.71

Movement of Unit Capital :

Particulars	360 ONE GOLD ETF			
	As at March 31, 2026		As at March 31, 2025	
	Units	Amount	Units	Amount
<u>Regular Plan - Growth option</u>				
Balance of unit capital at the beginning of the reporting period	15,78,565.000	157.86		
Issued				
-new fund offer	13,79,091.312	137.91	13,79,091.312	137.91
-during the year/period	76,20,908.688	762.09	1,99,999.998	20.00
Redemptions during the period	(14,00,000.000)	(140.00)	(526.310)	(0.05)
Balance of unit capital at the end of the period	91,78,565.000	917.86	15,78,565.000	157.86
<u>Regular Plan - Quarterly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period				
Issued				
-new fund offer				
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Weekly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period				
Issued				
-new fund offer				
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Bonus option</u>				
Balance of unit capital at the beginning of the reporting period				
Issued				
-new fund offer				
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Monthly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period				
Issued				
-new fund offer				
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Daily IDCW option</u>				
Balance of unit capital at the beginning of the reporting period				
Issued				
-new fund offer				
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Half Yearly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period				
Issued				
-new fund offer				
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-

Particulars	360 ONE GOLD ETF			
	As at March 31, 2026		As at March 31, 2025	
	Units	Amount	Units	Amount
<u>Direct Plan - Growth option</u>				
Balance of unit capital at the beginning of the reporting period				
Issued				
-new fund offer				
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Direct Plan - Daily/IDCW IDCW option</u>				
Balance of unit capital at the beginning of the reporting period				
Issued				
-new fund offer				
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Direct Plan - Weekly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period				
Issued				
-new fund offer				
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Direct Plan - Monthly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period				
Issued				
-new fund offer				
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Direct Plan - Quarterly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period				
Issued				
-new fund offer				
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Total</u>				
Balance of unit capital at the beginning of the reporting period	15,78,565.000	157.86	-	-
Issued				
-new fund offer	13,79,091.312	137.91	13,79,091.312	137.91
-during the year/period	76,20,908.688	762.09	1,99,999.998	20.00
Redemptions during the period	(14,00,000.000)	(140.00)	(526.310)	(0.05)
Balance of unit capital at the end of the period	91,78,565.000	917.86	15,78,565.000	157.86

Movement of Unit Capital :

Particulars	360 ONE SILVER ETF			
	As at March 31, 2026		As at March 31, 2025	
	Units	Amount		
<u>Regular Plan - Growth option</u>				
Balance of unit capital at the beginning of the reporting period	6,86,139.000	68.61		
Issued		-		
-new fund offer			6,86,769.950	68.68
-during the year/period	50,10,000.000	501.00	-	-
Redemptions during the period	(35,40,000.000)	(354.00)	(630.950)	(0.06)
Balance of unit capital at the end of the period	21,56,139.000	215.61	6,86,139.000	68.61
<u>Regular Plan - Quarterly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-		
Issued		-		
-new fund offer		-		
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Weekly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-		
Issued		-		
-new fund offer		-		
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Bonus option</u>				
Balance of unit capital at the beginning of the reporting period	-	-		
Issued		-		
-new fund offer		-		
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Monthly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-		
Issued		-		
-new fund offer		-		
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Daily IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-		
Issued		-		
-new fund offer		-		
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Regular Plan - Half Yearly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-		
Issued		-		
-new fund offer		-		
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-

Particulars	360 ONE SILVER ETF			
	As at March 31, 2026		As at March 31, 2025	
	Units	Amount		
<u>Direct Plan - Growth option</u>				
Balance of unit capital at the beginning of the reporting period	-	-		
Issued		-		
-new fund offer		-		
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Direct Plan - Daily/IDCW IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-		
Issued		-		
-new fund offer		-		
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Direct Plan - Weekly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-		
Issued		-		
-new fund offer		-		
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Direct Plan - Monthly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-		
Issued		-		
-new fund offer		-		
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Direct Plan - Quarterly IDCW option</u>				
Balance of unit capital at the beginning of the reporting period	-	-		
Issued		-		
-new fund offer		-		
-during the year/period	-	-	-	-
Redemptions during the period	-	-	-	-
Balance of unit capital at the end of the period	-	-	-	-
<u>Total</u>				
Balance of unit capital at the beginning of the reporting period	6,86,139.000	68.61	-	-
Issued		-		
-new fund offer	-	-	6,86,769.950	68.68
-during the year/period	50,10,000.000	501.00	-	-
Redemptions during the period	(35,40,000.000)	(354.00)	(630.950)	(0.06)
Balance of unit capital at the end of the period	21,56,139.000	215.61	6,86,139.000	68.61

Movement of Unit Capital :

Particulars	360 ONE OVERNIGHT FUND	
	As at March 31, 2026	
	Units	Amount
<u>Regular Plan - Growth option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer	13,11,665.710	13,116.66
-during the year/period	1,33,59,446.044	1,33,594.46
Redemptions during the period	(1,31,61,222.628)	(1,31,612.23)
Balance of unit capital at the end of the period	15,09,889.126	15,098.89
<u>Regular Plan - Quarterly IDCW option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer		-
-during the year/period	-	-
Redemptions during the period	-	-
Balance of unit capital at the end of the period	-	-
<u>Regular Plan - Weekly IDCW option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer		-
-during the year/period	-	-
Redemptions during the period	-	-
Balance of unit capital at the end of the period	-	-
<u>Regular Plan - Bonus option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer		-
-during the year/period	-	-
Redemptions during the period	-	-
Balance of unit capital at the end of the period	-	-
<u>Regular Plan - Monthly IDCW option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer		-
-during the year/period	-	-
Redemptions during the period	-	-
Balance of unit capital at the end of the period	-	-
<u>Regular Plan - Daily IDCW option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer	1,074.070	10.74
-during the year/period	159.711	1.60
Redemptions during the period	(724.524)	(7.26)
Balance of unit capital at the end of the period	509.257	5.08
<u>Regular Plan - Half Yearly IDCW option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer		-
-during the year/period	-	-
Redemptions during the period	-	-
Balance of unit capital at the end of the period	-	-

Particulars	360 ONE OVERNIGHT FUND	
	As at March 31, 2026	
	Units	Amount
<u>Direct Plan - Growth option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer	7,05,075.760	7,050.76
-during the year/period	1,39,09,613.499	1,39,096.13
Redemptions during the period	(1,18,56,918.486)	(1,18,569.18)
Balance of unit capital at the end of the period	27,57,770.773	27,577.71
<u>Direct Plan - Daily/IDCW IDCW option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer	66.000	0.66
-during the year/period	75.471	0.75
Redemptions during the period	(33.995)	(0.36)
Balance of unit capital at the end of the period	107.476	1.05
<u>Direct Plan - Weekly IDCW option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer		-
-during the year/period	-	-
Redemptions during the period	-	-
Balance of unit capital at the end of the period	-	-
<u>Direct Plan - Monthly IDCW option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer		-
-during the year/period	-	-
Redemptions during the period	-	-
Balance of unit capital at the end of the period	-	-
<u>Direct Plan - Quarterly IDCW option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer		-
-during the year/period	-	-
Redemptions during the period	-	-
Balance of unit capital at the end of the period	-	-
<u>Total</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		
-new fund offer	20,17,881.540	2,01,78,815.40
-during the year/period	2,72,69,294.725	2,72,692.95
Redemptions during the period	(2,50,18,899.633)	(2,50,189.03)
Balance of unit capital at the end of the period	42,68,276.632	42,682.76

Movement of Unit Capital :

Particulars	360 ONE Multi Asset Allocation Fund	
	As at March 31, 2026	
	Units	Amount
<u>Regular Plan - Growth option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer	9,71,97,300.179	9,719.73
-during the year/period	19,87,19,202.853	19,871.92
Redemptions during the period	(1,05,58,106.683)	(1,055.81)
Balance of unit capital at the end of the period	28,53,58,396.349	28,535.84
<u>Regular Plan - Quarterly IDCW option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer		-
-during the year/period	-	-
Redemptions during the period	-	-
Balance of unit capital at the end of the period	-	-
<u>Regular Plan - Weekly IDCW option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer		-
-during the year/period	-	-
Redemptions during the period	-	-
Balance of unit capital at the end of the period	-	-
<u>Regular Plan - Bonus option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer		-
-during the year/period	-	-
Redemptions during the period	-	-
Balance of unit capital at the end of the period	-	-
<u>Regular Plan - Monthly IDCW option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer		-
-during the year/period	-	-
Redemptions during the period	-	-
Balance of unit capital at the end of the period	-	-
<u>Regular Plan - Daily IDCW option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer	2,54,607.471	25.46
-during the year/period	2,92,076.504	29.21
Redemptions during the period	(71,836.158)	(7.18)
Balance of unit capital at the end of the period	4,74,847.817	47.48
<u>Regular Plan - Half Yearly IDCW option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer		-
-during the year/period	-	-
Redemptions during the period	-	-
Balance of unit capital at the end of the period	-	-

Particulars	360 ONE Multi Asset Allocation Fund	
	As at March 31, 2026	
	Units	Amount
<u>Direct Plan - Growth option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer	1,29,03,445.177	1,290.34
-during the year/period	4,55,08,487.704	4,550.85
Redemptions during the period	(79,35,932.223)	(793.59)
Balance of unit capital at the end of the period	5,04,76,000.658	5,047.60
<u>Direct Plan - Daily/IDCW IDCW option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer	11,799.510	1.18
-during the year/period	3,53,893.296	35.39
Redemptions during the period	(32,965.819)	(3.30)
Balance of unit capital at the end of the period	3,32,726.987	33.27
<u>Direct Plan - Weekly IDCW option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer		-
-during the year/period	-	-
Redemptions during the period	-	-
Balance of unit capital at the end of the period	-	-
<u>Direct Plan - Monthly IDCW option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer		-
-during the year/period	-	-
Redemptions during the period	-	-
Balance of unit capital at the end of the period	-	-
<u>Direct Plan - Quarterly IDCW option</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer		-
-during the year/period	-	-
Redemptions during the period	-	-
Balance of unit capital at the end of the period	-	-
<u>Total</u>		
Balance of unit capital at the beginning of the reporting period	-	-
Issued		-
-new fund offer	11,03,67,152.337	11,036.72
-during the year/period	24,48,73,660.357	24,487.37
Redemptions during the period	(1,85,98,840.883)	(1,859.88)
Balance of unit capital at the end of the period	33,66,41,971.811	33,664.19

Notes to Financial Statements for the year ended March 31, 2026

(All amount in lakhs, unless otherwise stated)

1	Cash and cash equivalents	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND	
	Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Reverse repurchase transactions / Triparty Repo (TREPs)	426.02	1,384.75	1,521.64	1,982.64
	Total	426.02	1,384.75	1,521.64	1,982.64

	Cash and cash equivalents	360 ONE Focused Fund		360 ONE QUANT FUND	
	Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Reverse repurchase transactions / Triparty Repo (TREPs)	-	7,575.61	-	-
	Total	-	7,575.61	-	-

	Cash and cash equivalents	360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
	Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Reverse repurchase transactions / Triparty Repo (TREPs)	-	-	-	2,343.57
	Total	-	-	-	2,343.57

	Cash and cash equivalents	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF	
	Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Reverse repurchase transactions / Triparty Repo (TREPs)	153.87	51.99	50.99	23.00
	Total	153.87	51.99	50.99	23.00

	Cash and cash equivalents	360 ONE SILVER ETF		360 ONE OVERNIGHT FUND	360 ONE Multi Asset Allocation Fund
	Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2026
	Reverse repurchase transactions / Triparty Repo (TREPs)	21.00	-	42,028.28	-
	Total	21.00	-	42,028.28	-

2A	Balances with Bank/(s)	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND	
	Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Balances with banks in current account	102.50	29.90	59.83	594.60
	Total	102.50	29.90	59.83	594.60

	Balances with Bank/(s)	360 ONE Focused Fund		360 ONE QUANT FUND	
	Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Balances with banks in current account	34,098.91	10,317.22	1,326.22	654.50
	Total	34,098.91	10,317.22	1,326.22	654.50

Balances with Bank/(s)	360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Balances with banks in current account	76.18	73.00	6,347.57	6,746.52
Total	76.18	73.00	6,347.57	6,746.52

Balances with Bank/(s)	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Balances with banks in current account	663.85	964.02	9.21	0.67
Total	663.85	964.02	9.21	0.67

Balances with Bank/(s)	360 ONE SILVER ETF		360 ONE OVERNIGHT FUND	360 ONE Multi Asset Allocation Fund
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2026
Balances with banks in current account	0.98	8.33	461.09	966.31
Total	0.98	8.33	461.09	966.31

2B	Other bank balances	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND	
	Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Balances with banks in current account earmarked for unclaimed balances				
	- Unclaimed Dividend	0.67	0.40	-	-
	- Unclaimed Redemptions	0.03	1.09	0.56	0.24
	Total	0.70	1.49	0.56	0.24

	Other bank balances	360 ONE Focused Fund		360 ONE QUANT FUND	
	Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Balances with banks in current account earmarked for unclaimed balances				
	- Unclaimed Dividend	1.08	1.18	-	-
	- Unclaimed Redemptions	16.35	28.71	0.89	1.47
	Total	17.43	29.89	0.89	1.47

	Other bank balances	360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
	Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Balances with banks in current account earmarked for unclaimed balances				
	- Unclaimed Dividend	-	-	-	-
	- Unclaimed Redemptions	-	-	0.85	0.29
	Total	-	-	0.85	0.29

Other bank balances	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Balances with banks in current account earmarked for unclaimed balances				
- Unclaimed Dividend	-	-	-	-
- Unclaimed Redemptions	0.02	0.13	-	-
Total	0.02	0.13	-	-

Other bank balances	360 ONE SILVER ETF		360 ONE OVERNIGHT FUND	360 ONE Multi Asset Allocation Fund
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2026
Balances with banks in current account earmarked for unclaimed balances				
- Unclaimed Dividend	-	-	-	-
- Unclaimed Redemptions	-	-	-	-
Total	-	-	-	-

3	Derivative financial instruments receivable	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND	
	Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Stock Futures/ Options	-	-	-	-
	Index Futures/ Options	-	-	-	-
	Commodity Futures/Options	-	-	-	-
	Interest Rate Futures/ Swaps	-	-	-	-
	Currency Futures	-	-	-	-
	Others (to be specified)	-	-	-	-
	Total	-	-	-	-

Derivative financial instruments receivable	360 ONE Focused Fund		360 ONE QUANT FUND	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Stock Futures/ Options	-	-	-	-
Index Futures/ Options	-	-	-	-
Commodity Futures/Options	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-
Currency Futures	-	-	-	-
Others (to be specified)	-	-	-	-
Total	-	-	-	-

Derivative financial instruments receivable	360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Stock Futures/ Options	-	-	-	-
Index Futures/ Options	-	-	-	-
Commodity Futures/Options	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-
Currency Futures	-	-	-	-
Others (to be specified)	-	-	-	-
Total	-	-	-	-

Derivative financial instruments receivable	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Stock Futures/ Options	-	-	-	-
Index Futures/ Options	-	-	-	-
Commodity Futures/Options	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-
Currency Futures	-	-	-	-
Others (to be specified)	-	-	-	-
Total	-	-	-	-

Derivative financial instruments receivable	360 ONE SILVER ETF		360 ONE OVERNIGHT FUND	360 ONE Multi Asset Allocation Fund
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2026
Stock Futures/ Options	-	-	-	-
Index Futures/ Options	-	-	-	-
Commodity Futures/Options	-	-	-	0.84
Interest Rate Futures/ Swaps	-	-	-	-
Currency Futures	-	-	-	-
Others (to be specified)	-	-	-	-
Total	-	-	-	0.84

4	Receivables	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND	
	Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Receivable from other schemes of Mutual Fund	0.04	-	-	2.50
	Contracts for sale of investments in securities	-	11.32	-	-
	Receivable from AMC	-	-	-	-
	Sundry debtors for units issued to investors	-	-	-	-
	Others	-	-	-	-
	Total	0.04	11.32	-	2.50

Receivables	360 ONE Focused Fund		360 ONE QUANT FUND	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Receivable from other schemes of Mutual Fund	0.76	-	11.50	-
Contracts for sale of investments in securities	-	-	-	-
Receivable from AMC	-	0.15	-	-
Sundry debtors for units issued to investors	-	-	-	-
Others	0.02	-	0.05	0.05
Total	0.78	0.15	11.55	0.05

Receivables	360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Receivable from other schemes of Mutual Fund	-	0.05	-	0.12
Contracts for sale of investments in securities	-	-	-	-
Receivable from AMC	0.05	0.05	5.06	-
Sundry debtors for units issued to investors	-	-	-	-
Others	-	-	-	0.08
Total	0.05	0.10	5.06	0.20

Receivables	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Receivable from other schemes of Mutual Fund	-	-	0.01	-
Contracts for sale of investments in securities	-	-	-	-
Receivable from AMC	-	-	-	-
Sundry debtors for units issued to investors	-	-	-	-
Others	-	-	-	-
Total	-	-	0.01	-

Receivables	360 ONE SILVER ETF		360 ONE OVERNIGHT FUND	360 ONE Multi Asset Alloca- tion Fund
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2026
Receivable from other schemes of Mutual Fund	-	-	751.00	-
Contracts for sale of investments in securities	-	-	-	-
Receivable from AMC	1.50	-	-	-
Sundry debtors for units issued to investors	-	-	-	-
Others	-	-	-	-
Total	1.50	-	751.00	-

5	Investments	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND	
	Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Listed				
	Equity shares	-	-	-	-
	Debentures/bonds	23,343.52	28,321.04	2,501.47	4,527.29
	Central and State Government Securities ^\$	27,784.38	34,463.01	2,500.25	2,493.38
	Treasury bills ^	-	-	26,326.17	17,344.37
	Commercial paper	-	-	27,105.09	39,689.02
	Certificate of deposits	1,159.29	-	58,799.78	34,698.53
	Exchange Traded Funds (ETFs)	-	-	-	-
	Infrastructure Investment Trust units (INVITS)	1,736.90	2,235.10	-	-
	Real Estate Investment Trust (REITs)	3,971.50	4,385.57	-	-
	Commodities				
	Gold	-	-	-	-
	Silver	-	-	-	-
	Calls paid in advance	-	-	-	-
	Securitized Assets	-	-	-	-
	Others (to be specified)	-	-	-	-
	Others				
	Corporate Debt Market Development Fund	227.14	214.36	302.84	263.46
	Total	58,222.73	69,619.08	117,535.60	99,016.05

	Investments	360 ONE Focused Fund		360 ONE QUANT FUND	
	Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Listed				
	Equity shares	574,296.77	656,170.00	79,873.96	62,832.07
	Debentures/bonds	-	-	-	-
	Central and State Government Securities ^\$	-	-	-	-
	Treasury bills ^	-	-	-	-
	Commercial paper	-	-	-	-
	Certificate of deposits	-	-	-	-
	Exchange Traded Funds (ETFs)	-	-	-	-
	Infrastructure Investment Trust units (INVITS)	-	-	-	-
	Real Estate Investment Trust (REITs)	-	-	-	-
	Commodities				
	Gold	-	-	-	-
	Silver	-	-	-	-
	Calls paid in advance	-	-	-	-
	Securitized Assets	-	-	-	-
	Others (to be specified)	-	-	-	-
	Others				
	Corporate Debt Market Development Fund	-	-	-	-
	Total	574,296.77	656,170.00	79,873.96	62,832.07

Investments	360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Listed				
Equity shares	6,497.90	7,871.58	173,221.90	135,752.48
Debentures/bonds	-	-	-	-
Central and State Government Securities ^ \$	-	-	-	-
Treasury bills ^	-	-	-	-
Commercial paper	-	-	-	-
Certificate of deposits	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-
Commodities				
Gold	-	-	-	-
Silver	-	-	-	-
Calls paid in advance	-	-	-	-
Securitized Assets	-	-	-	-
Others (to be specified)	-	-	-	-
Others				
Corporate Debt Market Development Fund	-	-	-	-
Total	6,497.90	7,871.58	173,221.90	135,752.48

Investments	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Listed				
Equity shares	29,823.72	35,812.43	-	-
Debentures/bonds	28,126.21	32,496.05	-	-
Central and State Government Securities ^ \$	9,998.12	13,313.08	-	-
Treasury bills ^	-	-	-	-
Commercial paper	-	-	-	-
Certificate of deposits	1,847.58	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-
Commodities				
Gold	-	-	12,765.94	1,354.19
Silver	-	-	-	-
Calls paid in advance	-	-	-	-
Securitized Assets	-	-	-	-
Others (to be specified)	-	-	-	-
Others				
Corporate Debt Market Development Fund	-	-	-	-
Total	69,795.63	81,621.56	12,765.94	1,354.19

Investments	360 ONE SILVER ETF		360 ONE OVERNIGHT FUND	360 ONE Multi Asset Allocation Fund
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2026
Listed				
Equity shares	-	-	-	8,153.38
Debentures/bonds	-	-	-	7,085.33
Central and State Government Securities ^\$	-	-	-	5,302.89
Treasury bills ^	-	-	2,499.13	-
Commercial paper	-	-	-	-
Certificate of deposits	-	-	2,499.42	1,847.58
Exchange Traded Funds (ETFs)	-	-	-	12,652.30
Infrastructure Investment Trust units (INVITS)	-	-	-	326.79
Real Estate Investment Trust (REITs)	-	-	-	1,413.29
Commodities				
Gold	-	-	-	733.68
Silver	4,868.30	657.40	-	69.54
Calls paid in advance	-	-	-	-
Securitized Assets	-	-	-	-
Others (to be specified)	-	-	-	-
Others	-	-	-	-
Corporate Debt Market Development Fund	-	-	-	-
Total	4,868.30	657.40	4,998.55	37,584.78

^ includes Securities kept as collateral with Clearing Corporation of India Limited to the tune of market value of Rs. 141.67 Crores for year ended 31-Mar-2026

Scheme Name	ISIN Code	Security Name	Face Value / Quantity	Type of Margin	Quantity as per Collateral Statement	Market Value of Investments (Rs. In Lakhs)
360 ONE Dynamic Bond Fund	IN0020220060	7.26% GOI (MD 22/08/2032)	56,00,00,000.00	TREPS	56,00,00,000.00	5,656.17
360 ONE Dynamic Bond Fund	IN0020220102	7.41% GOI (MD 19/12/2036)	18,00,00,000.00	TREPS	18,00,00,000.00	1,835.01
360 ONE LIQUID FUND	IN0020230010	7.06% GOI (MD 10/04/2028)	1,00,00,000.00	TREPS	1,00,00,000.00	101.22
360 ONE Balanced Hybrid Fund	IN0020230101	7.37% GOI (MD 23/10/2028)	25,00,00,000.00	TREPS	25,00,00,000.00	2,562.01
360 ONE Balanced Hybrid Fund	IN0020230135	7.32% GOI (MD 13/11/2030)	5,00,00,000.00	TREPS	5,00,00,000.00	508.13
360 ONE Multi Asset Allocation Fund	IN0020230135	7.32% GOI (MD 13/11/2030)	5,00,00,000.00	TREPS	5,00,00,000.00	508.13
360 ONE LIQUID FUND	IN002025X406	91 Days Tbill (MD 09/04/2026)	25,00,00,000.00	TREPS	25,00,00,000.00	2,497.10
360 ONE OVERNIGHT FUND	IN002025Y289	182 Days Tbill (MD 09/04/2026)	5,00,00,000.00	TREPS	5,00,00,000.00	499.42
Total			1,40,00,00,000.00		1,40,00,00,000.00	14,167.19

ISIN Code	Security Name	Face Value /Quantity	Type of Margin	Quantity as per Collateral Statement	Market Value of Investments (Rs. In Lakhs)
IN0020220060	7.26% GOI (MD 22/08/2032)	56,00,00,000.00	TREPS	56,00,00,000.00	5,656.17
IN0020220102	7.41% GOI (MD 19/12/2036)	18,00,00,000.00	TREPS	18,00,00,000.00	1,835.01
IN0020230010	7.06% GOI (MD 10/04/2028)	1,00,00,000.00	TREPS	1,00,00,000.00	101.22
IN0020230101	7.37% GOI (MD 23/10/2028)	25,00,00,000.00	TREPS	25,00,00,000.00	2,562.01
IN0020230135	7.32% GOI (MD 13/11/2030)	5,00,00,000.00	TREPS	5,00,00,000.00	508.13
IN0020230135	7.32% GOI (MD 13/11/2030)	5,00,00,000.00	TREPS	5,00,00,000.00	508.13
IN002025X406	91 Days Tbill (MD 09/04/2026)	25,00,00,000.00	TREPS	25,00,00,000.00	2,497.10
IN002025Y289	182 Days Tbill (MD 09/04/2026)	5,00,00,000.00	TREPS	5,00,00,000.00	499.42
		1,40,00,00,000.00		1,40,00,00,000.00	14,167.19

\$ includes Securities kept as collateral with HDFC Bank to the tune of market value of Rs. 9.66 Crores for year ended 31-Mar-2026

Scheme Name	ISIN Code	Security Name	Face Value / Quantity	Type of Margin	Quantity as per Collateral Statement	Market Value of Investments (Rs. In Lakhs)
360 ONE Dynamic Bond Fund	IN0020240027	7.26% GOI (MD 22/08/2032)	5,00,00,000.00	Commodity Futures	5,00,00,000.00	499.06
360 ONE Dynamic Bond Fund	IN0020250042	7.41% GOI (MD 19/12/2036)	5,00,00,000.00	Commodity Futures	5,00,00,000.00	466.81
Total			10,00,00,000.00		10,00,00,000.00	965.87

ISIN Code	Security Name	Face Value / Quantity	Type of Margin	Quantity as per Collateral Statement	Market Value of Investments (Rs. In Lakhs)
IN0020240027	7.26% GOI (MD 22/08/2032)	5,00,00,000.00	Commodity Futures	5,00,00,000.00	499.06
IN0020250042	7.41% GOI (MD 19/12/2036)	5,00,00,000.00	Commodity Futures	5,00,00,000.00	466.81
		10,00,00,000.00		10,00,00,000.00	965.87

6 Other Financial assets	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Interest Accrued	1,067.05	1,369.29	76.26	145.39
Dividend receivable	-	-	-	-
Margin money	17.50	30.50	79.95	37.95
Others	-	-	-	-
Total	1,084.55	1,399.79	156.21	183.34

Other Financial assets	360 ONE Focused Fund		360 ONE QUANT FUND	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Interest Accrued	-	-	-	-
Dividend receivable	266.88	349.78	9.39	21.33
Margin money	94.80	130.05	7.50	7.50
Others	-	-	-	-
Total	361.68	479.83	16.89	28.83

Other Financial assets	360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Interest Accrued	-	-	-	-
Dividend receivable	-	-	66.52	58.93
Margin money	0.50	0.50	34.00	76.00
Others	-	-	-	-
Total	0.50	0.50	100.52	134.93

Other Financial assets	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Interest Accrued	1,037.00	1,447.99	-	-
Dividend receivable	14.47	14.64	-	-
Margin money	27.50	40.50	2.00	2.00
Others	-	-	-	-
Total	1,078.97	1,503.13	2.00	2.00

Other Financial assets	360 ONE SILVER ETF		360 ONE OVERNIGHT FUND	360 ONE Multi Asset Alloca- tion Fund
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2026
Interest Accrued	-	-	-	330.92
Dividend receivable	-	-	-	3.39
Margin money	1.00	1.00	144.25	38.00
Others	-	-	1.85	-
Total	1.00	1.00	146.10	372.31

7	Other Non -Financial assets	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND 360 ONE Dynamic Bond Fund	
	Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Tax credit receivable	-	-	-	-
	Others	-	-	-	-
	Total	-	-	-	-

Other Non -Financial assets	360 ONE Focused Fund		360 ONE QUANT FUND 360 ONE Dynamic Bond Fund	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Tax credit receivable	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

Other Non -Financial assets	360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Tax credit receivable	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

Other Non -Financial assets	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Tax credit receivable	-	-	376.84	38.82
Others	-	-	-	-
Total	-	-	376.84	38.82

Other Non -Financial assets	360 ONE SILVER ETF		360 ONE OVERNIGHT FUND	360 ONE Multi Asset Alloca- tion Fund
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2026
Tax credit receivable	268.08	19.90	-	24.08
Others	-	-	-	-
Total	268.08	19.90	-	24.08

8	Derivative financial instruments payable	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND	
	Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Stock Futures/ Options	-	-	-	-
	Index Futures/ Options	-	-	-	-
	Commodity Futures/Options	-	-	-	-
	Interest Rate Futures/ Swaps	-	-	-	-
	Currency Futures	-	-	-	-
	Others (to be specified)	-	-	-	-
	Total	-	-	-	-

Derivative financial instruments payable	360 ONE Focused Fund		360 ONE QUANT FUND	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Stock Futures/ Options	-	-	-	-
Index Futures/ Options	-	-	-	-
Commodity Futures/Options	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-
Currency Futures	-	-	-	-
Others (to be specified)	-	-	-	-
Total	-	-	-	-

Derivative financial instruments payable	360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Stock Futures/ Options	-	-	-	-
Index Futures/ Options	-	-	-	-
Commodity Futures/Options	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-
Currency Futures	-	-	-	-
Others (to be specified)	-	-	-	-
Total	-	-	-	-

Derivative financial instruments payable	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Stock Futures/ Options	-	-	-	-
Index Futures/ Options	-	-	-	-
Commodity Futures/Options	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-
Currency Futures	-	-	-	-
Others (to be specified)	-	-	-	-
Total	-	-	-	-

Derivative financial instruments payable	360 ONE SILVER ETF		360 ONE OVERNIGHT FUND	360 ONE Multi Asset Allocation Fund
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2026
Stock Futures/ Options	-	-	-	-
Index Futures/ Options	-	-	-	-
Commodity Futures/Options	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-
Currency Futures	-	-	-	-
Others (to be specified)	-	-	-	-
Total	-	-	-	-

9	Payables	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND	
	Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Contract for purchase of investments in securities	-	-	-	-
	Income distribution payable	0.02	-	0.01	0.05
	Payable to other schemes of Mutual Fund	3.32	12.90	753.30	-
	Payable on redemption of units	204.45	-	-	-
	Others - Unit Application Pending Allotment	100.00	0.10	743.75	58.26
	Others	0.01	-	0.02	-
	Total	307.80	13.00	1,497.08	58.31

Payables	360 ONE Focused Fund		360 ONE QUANT FUND	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Contract for purchase of investments in securities	-	-	-	150.46
Income distribution payable	-	-	-	-
Payable to other schemes of Mutual Fund	4.26	14.46	11.10	1.67
Payable on redemption of units	3,004.01	446.64	269.66	35.34
Others - Unit Application Pending Allotment	1.91	47.11	1.14	22.11
Others	0.24	0.19	1.04	-
Total	3,010.42	508.40	282.94	209.58

Payables	360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Contract for purchase of investments in securities	-	-	-	-
Income distribution payable	-	-	-	-
Payable to other schemes of Mutual Fund	-	-	28.64	47.13
Payable on redemption of units	19.01	-	642.32	23.55
Others - Unit Application Pending Allotment	0.12	2.34	3.58	32.85
Others	0.02	-	0.93	-
Total	19.15	2.34	675.47	103.53

Payables	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Contract for purchase of investments in securities	-	-	-	-
Income distribution payable	-	-	-	-
Payable to other schemes of Mutual Fund	0.72	0.36	-	-
Payable on redemption of units	90.57	119.99	-	-
Others - Unit Application Pending Allotment	0.05	4.11	-	-
Others	0.05	-	-	-
Total	91.39	124.46	-	-

Payables	360 ONE SILVER ETF		360 ONE OVERNIGHT FUND	360 ONE Multi Asset Allocation Fund
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2026
Contract for purchase of investments in securities	-	-	-	-
Income distribution payable	-	-	-	-
Payable to other schemes of Mutual Fund	-	-	-	47.37
Payable on redemption of units	-	-	-	19.14
Others - Unit Application Pending Allotment	-	0.50	4,021.14	26.12
Others	-	-	0.40	2.68
Total	-	0.50	4,021.54	95.31

10	Other Financial Liabilities	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND	
	Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Management Fees Payable	26.14	20.69	30.88	19.93
	Trusteeship Fees Payable	0.05	0.06	0.10	0.09
	Commission to Distributors Payable	6.47	7.30	0.53	0.64
	Custodian Fees and Expenses Payable	0.53	0.32	1.10	0.47
	Registrar Fees and Expenses Payable	1.66	1.94	2.13	1.85
	Marketing/Publicity/Advertisement Expenses Payable	-	-	-	-
	Audit Fees Payable	2.01	4.37	3.88	4.36
	Investor Education & Awareness Expenses Payable	1.04	1.22	2.02	1.76
	Unclaimed dividend/income distribution	0.67	0.40	-	-
	Unclaimed redemptions	0.03	1.09	0.56	0.24
	Sundry creditors	0.07	1.11	0.53	1.43
	Others - Units pending allotment/NFO refund payable (net of subscription receivable)	-	-	-	-
	Total	38.67	38.50	41.73	30.77

	Other Financial Liabilities	360 ONE Focused Fund		360 ONE QUANT FUND	
	Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Management Fees Payable	739.04	565.56	118.86	66.94
	Trusteeship Fees Payable	0.54	0.56	0.07	0.05
	Commission to Distributors Payable	195.75	208.59	64.43	46.73
	Custodian Fees and Expenses Payable	5.71	2.96	0.76	0.27
	Registrar Fees and Expenses Payable	36.93	38.06	3.88	2.72
	Marketing/Publicity/Advertisement Expenses Payable	-	-	-	-
	Audit Fees Payable	20.87	4.27	2.81	4.37
	Investor Education & Awareness Expenses Payable	10.86	11.16	1.46	1.02
	Unclaimed dividend/income distribution	1.08	1.18	-	-
	Unclaimed redemptions	16.35	28.71	0.89	1.47
	Sundry creditors	5.50	7.22	1.58	2.37
	Others - Units pending allotment/NFO refund payable (net of subscription receivable)	0.01	0.01	0.01	-
	Total	1,032.64	868.28	194.75	125.94

Other Financial Liabilities	360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Management Fees Payable	8.64	0.07	104.67	161.18
Trusteeship Fees Payable	0.01	0.01	0.16	1.19
Commission to Distributors Payable	0.35	0.35	145.47	133.41
Custodian Fees and Expenses Payable	0.06	0.03	1.68	0.63
Registrar Fees and Expenses Payable	0.26	0.28	10.90	8.10
Marketing/Publicity/Advertisement Expenses Payable	-	-	-	-
Audit Fees Payable	0.23	4.37	6.16	4.37
Investor Education & Awareness Expenses Payable	0.04	0.04	3.20	2.38
Unclaimed dividend/income distribution	-	-	-	-
Unclaimed redemptions	-	-	0.85	0.29
Sundry creditors	0.61	1.48	1.43	2.45
Others - Units pending allotment/NFO refund payable (net of subscription receivable)	-	-	0.01	-
Total	10.20	6.63	274.53	314.00

Other Financial Liabilities	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Management Fees Payable	124.44	116.77	0.61	0.16
Trusteeship Fees Payable	0.06	0.70	0.01	-
Commission to Distributors Payable	38.47	49.88	-	-
Custodian Fees and Expenses Payable	0.66	0.37	3.23	0.12
Registrar Fees and Expenses Payable	2.01	2.23	0.19	0.01
Marketing/Publicity/Advertisement Expenses Payable	-	-	-	-
Audit Fees Payable	3.58	4.37	4.05	-
Investor Education & Awareness Expenses Payable	1.26	1.40	0.09	-
Unclaimed dividend/income distribution	-	-	-	-
Unclaimed redemptions	0.02	0.13	-	-
Sundry creditors	0.26	1.15	0.16	0.03
Others - Units pending allotment/NFO refund payable (net of subscription receivable)	-	-	-	-
Total	170.76	177.00	8.34	0.32

Other Financial Liabilities	360 ONE SILVER ETF		360 ONE OVERNIGHT FUND	360 ONE Multi Asset Allocation Fund
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2026
Management Fees Payable	-	0.01	1.39	27.19
Trusteeship Fees Payable	-	-	0.03	0.03
Commission to Distributors Payable	-	-	0.49	40.83
Custodian Fees and Expenses Payable	1.83	0.02	-	0.33
Registrar Fees and Expenses Payable	0.07	-	0.53	1.68
Marketing/Publicity/Advertisement Expenses Payable	-	-	-	-
Audit Fees Payable	1.97	-	0.13	1.27
Investor Education & Awareness Expenses Payable	0.04	-	0.66	0.66
Unclaimed dividend/income distribution	-	-	-	-
Unclaimed redemptions	-	-	-	-
Sundry creditors	0.14	0.01	1.76	0.88
Others - Units pending allotment/NFO refund payable (net of subscription receivable)	-	-	-	-
Total	4.05	0.04	4.99	72.87

11	Other Non-Financial Liabilities	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND	
	Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Statutory taxes payable	2.00	2.68	12.46	6.30
	Total	2.00	2.68	12.46	6.30

Other Non-Financial Liabilities	360 ONE Focused Fund		360 ONE QUANT FUND	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Statutory taxes payable	77.84	243.97	11.56	10.51
Total	77.84	243.97	11.56	10.51

Other Non-Financial Liabilities	360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Statutory taxes payable	0.25	0.13	13.00	26.52
Total	0.25	0.13	13.00	26.52

Other Non-Financial Liabilities	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF	
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Statutory taxes payable	10.81	10.55	79.96	1.39
Total	10.81	10.55	79.96	1.39

Other Non-Financial Liabilities	360 ONE SILVER ETF		360 ONE OVERNIGHT FUND	360 ONE Multi Asset Allocation Fund
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2026
Statutory taxes payable	222.30	0.69	2.51	4.76
Total	222.30	0.69	2.51	4.76

12	Gain on fair value changes	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND	
	Particulars	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
	Gross change on account of Gain on fair value changes (MTM)	-	1,094.98	-	46.34
	Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-
	Total	-	1,094.98	-	46.34

Gain on fair value changes	360 ONE Focused Fund		360 ONE QUANT FUND	
Particulars	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
Gross change on account of Gain on fair value changes (MTM)	-	-	-	-
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-
Total	-	-	-	-

Gain on fair value changes	360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
Particulars	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
Gross change on account of Gain on fair value changes (MTM)	-	270.80	-	-
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-
Total	-	270.80	-	-

Gain on fair value changes	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF	
Particulars	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
Gross change on account of Gain on fair value changes (MTM)	-	760.83	2,224.89	60.16
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-
Total	-	760.83	2,224.89	60.16

Gain on fair value changes	360 ONE SILVER ETF		360 ONE OVERNIGHT FUND	360 ONE Multi Asset Allocation Fund
Particulars	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*
Gross change on account of Gain on fair value changes (MTM)	930.42	-	-	46.21
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	30.43
Total	930.42	-	-	76.64

13	Gain on Sale/Redemptions of Investments	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND	
	Particulars	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
		-	-	-	-
	Profit on sale/redemption of investments (Gross)	821.26	366.83	73.38	55.99
	Total	821.26	366.83	73.38	55.99

Gain on Sale/Redemptions of Investments	360 ONE Focused Fund		360 ONE QUANT FUND	
Particulars	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
	-	-	-	-
Profit on sale/redemption of investments (Gross)	87,543.93	97,464.77	6,169.10	2,368.64
Total	87,543.93	97,464.77	6,169.10	2,368.64

Gain on Sale/Redemptions of Investments	360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
Particulars	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
	-	-	-	-
Profit on sale/redemption of investments (Gross)	484.90	56.97	11,046.19	4,688.06
Total	484.90	56.97	11,046.19	4,688.06

Gain on Sale/Redemptions of Investments	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF	
Particulars	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
	-	-	-	-
Profit on sale/redemption of investments (Gross)	4,286.56	4,300.21	533.82	-
Total	4,286.56	4,300.21	533.82	-

Gain on Sale/Redemptions of Investments	360 ONE SILVER ETF		360 ONE OVERNIGHT FUND	360 ONE Multi Asset Allocation Fund
Particulars	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*
	-	-	-	-
Profit on sale/redemption of investments (Gross)	2,388.85	-	0.10	2,103.64
Total	2,388.85	-	0.10	2,103.64

14	Fees and commission expenses	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND	
	Particulars	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
	Management Fees	120.02	127.85	126.24	104.79
	GST on Management Fees	21.60	23.02	22.72	18.86
	Trusteeship Fees	0.66	0.75	1.00	0.88
	Commission to Distributors	74.58	90.04	4.19	6.08
	Total	216.86	241.66	154.15	130.61

Fees and commission expenses	360 ONE Focused Fund		360 ONE QUANT FUND	
Particulars	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
Management Fees	4,470.87	4,320.04	375.41	155.54
GST on Management Fees	804.76	777.60	67.58	28.00
Trusteeship Fees	7.18	7.35	0.81	0.47
Commission to Distributors	2,441.31	2,830.59	692.49	392.96
Total	7,724.12	7,935.58	1,136.29	576.97

Fees and commission expenses	360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
Particulars	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
Management Fees	8.00	0.07	629.06	362.98
GST on Management Fees	1.44	0.02	113.24	65.34
Trusteeship Fees	0.09	0.07	2.75	10.11
Commission to Distributors	4.25	3.34	1,811.01	1,188.10
Total	13.78	3.50	2,556.06	1,626.53

Fees and commission expenses	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF	
Particulars	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
Management Fees	312.23	274.16	8.93	0.15
GST on Management Fees	56.20	49.34	1.60	0.02
Trusteeship Fees	1.31	7.90	0.06	-
Commission to Distributors	547.95	577.91	-	-
Total	917.69	909.31	10.59	0.17

Fees and commission expenses	360 ONE SILVER ETF		360 ONE OVERNIGHT FUND	360 ONE Multi Asset Allocation Fund
Particulars	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*
Management Fees	1.06	0.01	3.57	52.06
GST on Management Fees	0.20	-	0.64	9.38
Trusteeship Fees	0.03	-	0.15	0.16
Commission to Distributors	-	-	1.93	191.52
Total	1.29	0.01	6.29	253.12

15	Loss on fair value changes	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND	
	Particulars	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
	Gross change on account of Loss on fair value changes (MTM)	1,406.88	-	53.24	-
	Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-
	Total	1,406.88	-	53.24	-

Loss on fair value changes	360 ONE Focused Fund		360 ONE QUANT FUND	
Particulars	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
Gross change on account of Loss on fair value changes (MTM)	87,998.60	40,215.54	5,976.68	2,877.57
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-
Total	87,998.60	40,215.54	5,976.68	2,877.57

Loss on fair value changes	360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
Particulars	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
Gross change on account of Loss on fair value changes (MTM)	684.47	-	14,124.84	2,208.67
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-
Total	684.47	-	14,124.84	2,208.67

Loss on fair value changes	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF	
Particulars	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
Gross change on account of Loss on fair value changes (MTM)	4,554.86	-	-	-
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-
Total	4,554.86	-	-	-

Loss on fair value changes	360 ONE SILVER ETF		360 ONE OVERNIGHT FUND	360 ONE Multi Asset Allocation Fund
Particulars	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*
Gross change on account of Loss on fair value changes (MTM)	-	5.98	0.06	-
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-
Total	-	5.98	0.06	-

16	Loss on Sale/Redemptions of Investments	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND	
	Particulars	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
	Loss on sale/redemption of investments (Gross)	93.88	59.68	42.87	16.02
	Loss on inter-scheme sale of Investments (Gross)	-	-	-	-
	Loss on derivatives transactions (Gross)	-	-	-	-
	Loss on exchange rate fluctuation	-	-	-	-
	Total	93.88	59.68	42.87	16.02

Loss on Sale/Redemptions of Investments	360 ONE Focused Fund		360 ONE QUANT FUND	
Particulars	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
Loss on sale/redemption of investments (Gross)	29,299.77	1,006.77	4,170.45	1,005.06
Loss on inter-scheme sale of Investments (Gross)	-	-	-	-
Loss on derivatives transactions (Gross)	-	-	-	-
Loss on exchange rate fluctuation	-	-	-	-
Total	29,299.77	1,006.77	4,170.45	1,005.06

Loss on Sale/Redemptions of Investments	360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
Particulars	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
Loss on sale/redemption of investments (Gross)	68.10	2.71	7,657.42	974.96
Loss on inter-scheme sale of Investments (Gross)	-	-	-	-
Loss on derivatives transactions (Gross)	-	-	-	-
Loss on exchange rate fluctuation	-	-	-	-
Total	68.10	2.71	7,657.42	974.96

Loss on Sale/Redemptions of Investments	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF	
Particulars	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
Loss on sale/redemption of investments (Gross)	1,677.07	345.61	-	-
Loss on inter-scheme sale of Investments (Gross)	-	-	-	-
Loss on derivatives transactions (Gross)	-	-	-	-
Loss on exchange rate fluctuation	-	-	-	-
Total	1,677.07	345.61	-	-

Loss on Sale/Redemptions of Investments	360 ONE SILVER ETF		360 ONE OVERNIGHT FUND	360 ONE Multi Asset Allocation Fund
Particulars	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*
Loss on sale/redemption of investments (Gross)	-	-	-	161.70
Loss on inter-scheme sale of Investments (Gross)	-	-	-	-
Loss on derivatives transactions (Gross)	-	-	-	31.69
Loss on exchange rate fluctuation	-	-	-	-
Total	-	-	-	193.39

17	Other expenses	360 ONE Dynamic Bond Fund		360 ONE LIQUID FUND	
	Particulars	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
	Custodian Fees and Expenses	3.48	3.96	5.33	4.68
	Registrar Fees and Expenses	23.20	26.44	23.59	20.81
	Marketing/Publicity/Advertisement Expenses	0.03	0.04	0.06	0.07
	Audit Fees	2.19	5.19	4.23	5.16
	Investor Education and Awareness expenses	13.12	14.92	19.94	17.62
	Brokerage & Transaction Costs	3.74	4.73	7.61	6.89
	Other Operating expenses	1.63	2.15	1.97	2.44
	Total	47.39	57.43	62.73	57.67

Other expenses	360 ONE Focused Fund		360 ONE QUANT FUND	
Particulars	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
Custodian Fees and Expenses	38.12	39.03	4.28	2.48
Registrar Fees and Expenses	540.76	556.29	47.61	27.62
Marketing/Publicity/Advertisement Expenses	1.96	9.61	0.57	1.44
Audit Fees	22.81	7.05	3.07	4.91
Investor Education and Awareness expenses	143.60	147.02	16.12	9.34
Brokerage & Transaction Costs	1,488.56	994.78	365.02	215.77
Other Operating expenses	75.53	97.10	18.13	14.56
Total	2,311.34	1,850.88	454.80	276.12

Other expenses	360 ONE ELSS Tax Saver Nifty 50 Index Fund		360 ONE FLEXICAP FUND	
Particulars	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
Custodian Fees and Expenses	0.45	0.39	10.22	5.37
Registrar Fees and Expenses	4.04	3.45	145.06	76.86
Marketing/Publicity/Advertisement Expenses	0.18	0.25	0.46	0.30
Audit Fees	0.25	4.89	6.73	5.01
Investor Education and Awareness expenses	0.42	0.72	38.48	20.22
Brokerage & Transaction Costs	6.33	3.60	436.30	272.61
Other Operating expenses	8.37	9.93	17.13	14.45
Total	20.04	23.23	654.38	394.82

Other expenses	360 ONE Balanced Hybrid Fund		360 ONE GOLD ETF	
Particulars	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
Custodian Fees and Expenses	4.46	4.20	9.63	0.13
Registrar Fees and Expenses	29.70	27.93	1.12	0.02
Marketing/Publicity/Advertisement Expenses	0.09	0.12	0.01	-
Audit Fees	3.91	5.09	4.43	0.01
Investor Education and Awareness expenses	16.78	15.80	0.34	-
Brokerage & Transaction Costs	84.01	71.75	0.03	0.01
Other Operating expenses	3.46	4.66	0.49	0.04
Total	142.41	129.55	16.05	0.21

Other expenses	360 ONE SILVER ETF		360 ONE OVERNIGHT FUND	360 ONE Multi Asset Allocation Fund
Particulars	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*
Custodian Fees and Expenses	7.71	0.02	1.06	0.85
Registrar Fees and Expenses	0.59	-	2.62	9.13
Marketing/Publicity/Advertisement Expenses	0.01	-	-	1.05
Audit Fees	2.15	-	0.14	1.38
Investor Education and Awareness expenses	0.18	-	2.94	3.20
Brokerage & Transaction Costs	0.01	-	6.86	51.27
Other Operating expenses	1.18	-	0.45	3.28
Total	11.83	0.02	14.07	70.16

18 Scheme Information

a. Background

360 ONE Mutual Fund ('the Fund') has been constituted as a Trust in accordance with the provisions of the Indian Trust Act, 1882. 360 ONE Asset Management Limited has been set up to act as the Asset Management Fund ('the AMC') to Fund. In terms of the Investment Management Agreement (IMA) dated April 29, 2010, entered between 360 ONE Asset Trustee Limited ('the Trustee') and the AMC, the AMC has been appointed as the Investment Manager to the Schemes of the Fund. 360 ONE WAM Limited is the sponsor of 360 ONE Mutual Fund

As per fresh Certificate of Registration received from Securities Exchange Board of India ("SEBI") dated May 10, 2023, with effect from April 24, 2023 the name "IIFL Mutual Fund" stands changed to "360 ONE Mutual Fund"

b. Key Features

The key features of the schemes of Mutual Fund are as below:

Scheme Name	Type of Scheme	Investment Objective of Scheme	Launch Date	Allotment Date	Plan / Option currently offered
360 ONE Dynamic Bond Fund	An open-ended dynamic debt scheme investing across duration	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.	June 06, 2013	June 24, 2013	Regular Plan Growth Option Regular Quarterly IDCW Option Regular Bonus Option * Regular Plan Half yearly IDCW Option ^ Regular Plan Monthly IDCW Option Direct Plan Growth Option Direct Plan Quarterly IDCW Option Direct Plan Monthly IDCW Option
360 ONE Liquid Fund	An open-ended liquid scheme	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.	November 01, 2013	November 13, 2013	Regular Plan Growth Option Regular Plan Weekly IDCW Option Regular Plan Daily IDCW Option Direct Plan Growth Option Direct Plan Weekly IDCW Option Direct Plan Daily IDCW Option
360 ONE Focused Fund	An open-ended equity scheme investing in maximum 30 Multicap stocks	The investment objective of the scheme is to generate long term capital appreciation for investors from a portfolio of equity and equity related securities.	October 08, 2014	October 30, 2014	Regular Plan Growth Option Regular Plan IDCW Option Direct Plan Growth Option Direct Plan IDCW Option
360 ONE Quant Fund	An open-ended equity scheme investing based on quant theme.	The investment objective of the scheme is to generate long term capital appreciation for investors from a portfolio of equity and equity related securities selected based on quant theme.	November 08, 2021	November 29, 2021	Regular Plan Growth Option Regular Plan IDCW Option Direct Plan Growth Option Direct Plan IDCW Option

Scheme Name	Type of Scheme	Investment Objective of Scheme	Launch Date	Allotment Date	Plan / Option currently offered
360 ONE ELSS Tax Saver Nifty 50 Index Fund	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.	The investment objective of scheme is to invest in stocks comprising the Nifty 50 index in the same proportion as in the index with the objective of achieving 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. 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 .	December 01, 2022	December 28, 2022	Regular Plan Growth Option Regular Plan IDCW Option Direct Plan Growth Option Direct Plan IDCW Option
360 ONE FLEXICAP FUND	An open - ended dynamic equity scheme investing across large cap, mid cap and small cap stocks.	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.	June 12, 2023	June 30, 2023	Regular Plan Growth Option Regular Plan IDCW Option Direct Plan Growth Option Direct Plan IDCW Option
360 ONE Balanced Hybrid Fund	An open ended balanced scheme investing in equity and debt instruments.	The Investment Objective of the fund is to generate long term capital appreciation/ income by investing in equity and debt instruments.	September 04, 2023	September 25, 2023	Regular Plan Growth Option Regular Plan IDCW Option Direct Plan Growth Option Direct Plan IDCW Option
360 ONE Gold ETF	Open-ended ETF replicating domestic prices of Gold	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.	February 20, 2025	March 7, 2025	Regular Plan Growth Option
360 ONE Silver ETF	Open-ended ETF replicating domestic prices of Silver	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.	March 10, 2025	March 28, 2025	Regular Plan Growth Option

Scheme Name	Type of Scheme	Investment Objective of Scheme	Launch Date	Allotment Date	Plan / Option currently offered
360 ONE Overnight Fund	An open-ended debt scheme investing in overnight securities. A relatively low interest risk & relatively low credit risk	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.	July 01, 2025	July 10, 2025	Regular Plan Growth Option Regular Plan IDCW Option Direct Plan Growth Option Direct Plan IDCW Option
360 ONE Multi Asset Allocation Fund	(An open ended scheme investing in Equity & Equity Related Instruments, Debt & Money Market Securities, Gold/Silver related instruments and in units of REITs & InvITs	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.	July 30, 2025	August 20, 2025	Regular Plan Growth Option Regular Plan IDCW Option Direct Plan Growth Option Direct Plan IDCW Option

IDCW Option - Income Distribution cum Capital Withdrawal Option

* The bonus option in the scheme has been discontinued with effect from June 23, 2015

^ Plans have been discontinued with effect from June 23, 2015

19 Basis of preparation of financial statement

a. Statement of compliance with IND AS

The financial statements comply in all material aspects with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015, as amended] and other relevant provisions of the Act, as amended from time to time and Securities and Exchange Board of India (Mutual Funds) Regulations, 1996 including guidelines issued thereunder, as amended from time to time ("the SEBI MF Regulations").

In case of any inconsistency between the requirements of IND AS and SEBI MF Regulations, the requirements specified under SEBI MF Regulations shall prevail.

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the reported amounts of assets and liabilities and acFunding disclosures (including contingent liabilities) at the date of the financial statements and the reported amounts of revenues and expenses for the reporting period. The estimates and assumptions used in the acFunding financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of financial statements. Actual results could differ from these estimates. Any revisions to accounting estimates are recognized prospectively in the current and future periods.

b. Historical Cost convention

The financial statements have been prepared under the historical cost convention on a going concern basis, except for certain financial assets and financial liabilities which are measured at fair value.

The Balance Sheet, the Revenue Account, the Statement of changes in net asset attributable to unit holders of scheme and Movement of Unit Capital have been prepared and presented in the format prescribed in the SEBI circular no. SEBI/HO/IMD-II/DOF8/P/CIR/2022/12 dated February 04, 2022. The Schemes has elected to present cash flows from operating activities using the indirect method and items of income or expense associated with investing or financing cash flows are presented as per the requirements of Ind AS 7 'Statement of Cash Flows'.

c. Standards not yet effective

The Ministry of Corporate Affairs vide notification dated 7 May 2025 and 13 August 2025 notified the Companies (Indian Accounting Standards) Amendment Rules, 2025 and Companies (Indian Accounting Standards) Second Amendment Rules, 2025, respectively, which amended certain accounting standards (see below), and are effective for annual reporting periods beginning on or after 1 April 2025:

- (a) Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants – Amendments to Ind AS 1
- (b) Supplier Finance Arrangements – Amendments to Ind AS 7 and Ind AS 107
- (c) International Tax Reform – Pillar Two Model Rules – Amendments to Ind AS 12
- (d) Lack of Exchangeability – Amendments to Ind AS 21

These amendments did not have any material impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

d. New standards or amendments not yet adopted

Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants – Amendments to Ind AS 1.
The Scheme does not expect this amendment to have an impact on its operations or financial statements.

20 Critical accounting judgments, estimates and assumptions

Critical estimates and judgements are involved in fair valuation of investments. When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using various valuation techniques. Judgments include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments. See note 44 for more information on the fair value measurement of the Fund's financial statements

21 Summary of material accounting policies

The material accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

a. Financial instruments**Initial recognition and measurement of financial assets and financial liabilities**

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

b. Financial Liabilities

A financial liability is a contractual obligation to deliver cash or another financial asset or to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the Fund or a contract that will or may be settled in the Fund's own equity instruments and is a non derivative contract for which the Fund is or may be obliged to deliver a variable number of its own equity instruments, or a derivative contract over own equity that will or may be settled other than by the exchange of a fixed amount of cash (or another financial asset) for a fixed number of the Fund's own equity instruments. For e.g. such as Management Fees Payable, Trusteeship Fees Payable, Audit Fees Payable, Investor Communication Expense Payable.

i. Initial measurement

All financial liabilities are recognised initially at

- Amortised cost, where fair value is adjusted for incremental transaction costs that are directly attributable to the financial liabilities or;
- FVTPL, where the transaction costs are charged to the REVENUE account.

Derivative contracts that have a negative fair value are presented as liabilities at FVTPL.

ii. Classification and subsequent measurement

After initial recognition, all financial liabilities are subsequently measured at amortised cost. Interest expense is recognised in the Revenue account.

iii. Derecognition

The Fund derecognises a financial liability when its contractual obligations are discharged or cancelled or expire.

c. Financial Assets

i. Initial measurement

At initial recognition, the fund measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

The Fund's financial assets includes Investments, Inter-scheme Receivables, Cash and cash equivalents, Bank balances other than cash and cash equivalents, margin deposits with CCIL, and other financial assets.

Investments – The Investments includes investment in Equity Shares, Preference shares, Debenture/bonds, Central/ State Government Securities, Treasury bills, Commercial papers, Certificate of Deposits, Exchange Traded Funds (ETFs), Infrastructure Investment Trust units (INVITS), Real Estate Investment Trust (REITs), Gold, Silver and these are held for trading and thus subsequently measured at Fair value through profit or Loss.

- i. Purchase and sale of Investments are accounted on the date of the transaction at their respective fair values.
- ii. Bonus entitlements are recognized as investments on ex-bonus date.
- iii. Rights entitlements are recognized as investments on ex-rights date.

Purchase and sale of investments are recorded on the date of the transaction, at cost and sale price respectively, after excluding brokerage, commission, CCIL charges and fees payable or receivable, if any and stamp duty charges in case of investment in mutual fund units.

Derivatives

The Fund enters into derivative transactions in equity/ index options and futures and commodity derivatives. "Derivative margin deposits" representing the margins towards equity derivative contracts and commodity derivatives entered into by the Fund are disclosed under "Other Financial Assets."

Options

- a) Premium paid on bought option contracts is debited to "equity option premium account" and recorded as an asset.
- b) When the option contracts are squared off before expiry, the difference between the premium paid and received on the squared off transactions is recognised in the revenue account. When the option contracts are exercised on or before expiry, the difference between the option settlement price as determined by the exchange and the premium is recognised in the revenue account. If more than one option contracts in respect of the same stock/ index with the same strike price and expiry date to which the squared off/ exercised contract pertains is outstanding at the time of square off/ exercise of the contract, the weighted average method is followed for determining the gain or loss.
- c) Premium asset in respect of options not exercised/ squared off as on expiry date is transferred to Revenue Account.
- d) All open future positions are valued at the future settlement price as determined by the exchange where it is traded. All option positions are valued at the last traded price where it is traded.

Futures

Futures contracts are marked to market daily at the futures settlement price as determined by the exchange. The variation margin calculated as the difference between the traded price or the previous day's settlement price, as the case may be, and the current day's settlement price is recorded as a receivable or payable.

When a contract is closed (squared off)/ settled (on expiry), the difference between the final settlement/ square-off price and the contract price is recognised in the Revenue Account. If more than one futures contracts in respect of the same stock/ index and expiry date, to which the squared off/ settled contract pertains, is outstanding at the time of square off/ settlement of the contract, the weighted average method is followed for determining the gain or loss. As at the Balance Sheet date/ date of determination, all open futures positions are valued at the futures settlement price as determined by the exchange where it is traded. The unrealised appreciation/ depreciation on all open positions are considered for determining the net asset value."

All financial liabilities are recognised initially at fair value adjusted for incremental transaction costs that are directly attributable to the financial liabilities except in the case of financial liabilities recorded at FVTPL where the transaction costs are charged to revenue account. Financial liabilities are classified and measured at amortised cost. The Schemes have following financial liabilities -

- (1) Derivative financial instruments payable - Derivative Financial Instruments payable is measured at fair value through profit & loss.
- (2) Other financial liabilities - This includes payables and all other financial liabilities which are measured at amortized cost.

ii. Classification and subsequent measurement

Evaluation of Business Model - Classification and measurement of financial assets depends on the results of business model and the solely payments of principal and interest ("SPPI") test.

As per Eighth Schedule of the SEBI Mutual Fund Regulations, the valuation of investments shall be based on the principles of fair valuation i.e. valuation shall be reflective of the realizable value of the Securities. The Valuation shall be done in good faith and in true and fair manner through appropriate valuation policies and procedures.

The Fund's portfolio of financial assets is managed, and its performance is evaluated on a fair value basis in accordance with the Fund's documented investment strategy, together with other related financial information.

The Fund classifies its investments based on both the Fund's business model for managing those financial assets and the contractual cash flow characteristics of the financial assets. The portfolio of financial assets is managed and performance is evaluated on a fair value basis. The Fund is primarily focused on fair value information and uses that information to assess the assets' performance and to make decisions. The Fund has not taken the option to irrevocably designate any equity securities as fair value through other comprehensive income. The contractual cash flows of the Fund's debt securities are solely payment of principal and interest, however, these securities are neither held for the purpose of collecting contractual cash flows nor held both for collecting contractual cash flows and for sale. The collection of contractual cash flows is only incidental to achieving the Fund's business model's objective. Consequently, all investments are measured at fair value through profit or loss.

Investments at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on re-measurement recognized in the Revenue account. The gain recognized in the Revenue account is included in the 'Gain on Fair Value Change' line item and in case of loss recognized in the Revenue account is included in the 'Loss on Fair Value Change' line item.

iii. Reclassification

Financial assets are not reclassified subsequent to their initial recognition unless the Scheme was to change its business model for managing financial assets, in which case all affected financial assets would be reclassified on the first day of the first reporting period following the change in the business model.

iv. Investments at fair value through profit or loss (FVTPL)

All investments are measured at FVTPL. Investments at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on re-measurement recognized in the Revenue account. The gain recognized in the Revenue account is included in the 'Gain on Fair Value Change' line item and the loss recognized in the Revenue account is included in the 'Loss on Fair Value Change' line item.

v. Derecognition

The Scheme derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Scheme neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset. If the Scheme enters into transactions whereby it transfers assets recognised on its Balance Sheet but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

vi. Impairment of financial assets

Expected credit losses are measured through a loss allowance at an amount equal to:

- i) The 12-months expected credit losses (expected credit losses that result from those default events on the financial instrument that are possible within 12 months after the reporting date); or
- ii) Full lifetime expected credit losses (expected credit losses that result from all possible default events over the life of the financial instrument).

When determining whether credit risk of a financial asset has increased significantly since initial recognition and when estimating expected credit losses, the Scheme considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, including on historical experience and forward-looking information. The Scheme continuously assesses whether there has been a significant increase in credit risk, or the asset has become credit impaired since initial recognition based on below criteria.

- Historical trend of collection from counterparty
- Schemes contractual rights with respect to recovery of dues from counterparty
- Credit rating of counterparty and any relevant information available in public domain

Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the assets.

The Scheme applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the cash & cash equivalents and receivable & other financial assets which are measured at amortised cost.

Receivables, the Scheme applies 'simplified approach' which requires expected lifetime losses to be recognised from initial recognition of the receivables. The Fund has determined based on historical experience and expectations that the ECL on its receivables is insignificant and was not recorded. At every reporting date, these historical default rates are reviewed and changes in the forward-looking estimates are analysed.

For other assets, the Scheme uses 12 month ECL to provide for impairment loss where there is no significant increase in credit risk. If there is significant increase in credit risk full lifetime ECL is used.

The Fund have to also adhered to the provisions of downgrade and default as prescribed by SEBI from time to time. Accordingly, A money market or debt security shall be classified as "Default" if the interest and/ or principal amount has not been received, on the day such amount was due or when such security has been downgraded to "Default" grade by a Credit Rating Agency. In case of debt and money market securities classified as "below investment grade or default", provision is made for the income so accrued/ to be accrued in the manner specified in SEBI guidelines. Such securities are valued as per the approved valuation policy. The Fund have received all the interest due during the FY 2025-26 and there was not a single event of delay.

d. Valuation of investments

All investments are valued based on the principles of fair valuation and have been valued in good faith in a true and fair manner.

1. Equity and related securities

i. Traded equity and equity related securities including derivatives:

All traded equity securities will be valued at its closing price on the principal stock exchange (National Stock Exchange - NSE) on the valuation day (i.e. T day).

If a security is not traded on the principal stock exchange, the closing price of the security on the secondary stock exchange (Bombay Stock Exchange) or any other stock exchange (in that order) on the valuation day will be considered for that trade.

If a security is not traded on the principal or secondary stock exchange on a particular valuation day, the value at which it was traded on the principal stock exchange or secondary stock exchange as the case may be, on the earliest previous day may be used provided such date is not more than 30 days prior to the valuation date.

2. Non Traded/ thinly traded/ Unlisted equity / Privately placed equity securities and equity related instruments

A security not traded on either of the stock exchanges for a period of thirty days prior to the valuation date would be classified as a non-traded security.

When trading in an equity/equity related security (such as convertible debentures, equity warrants, etc.) in a month is both less than Rs. 5 lacs and the total volume is less than 50,000 shares, it shall be considered as thinly traded security.

Unlisted Securities/ thinly traded securities and privately equity securities including those which are not traded within thirty days are valued at fair value as per procedure determined by AMC and approved by Trustee in accordance with the guidelines for valuation of securities for mutual fund issued by Securities and Exchange Board of India (SEBI) from time to time.

Where the latest Balance Sheet of the Fund is available, the fair value is arrived at after considering the average of net worth value per share & the capital earning value (based on average capitalization rate (P/E ratio) for that industry, discounted by 75%) & further discounting this average by 10% towards illiquidity (for thinly traded securities) & 15% for unlisted securities.

Where the latest Balance Sheet of the Fund is not available within nine months from close of the financial year, the shares of such companies are valued at zero.

3. Warrants

Traded warrants will be valued at the traded price.

Non traded warrants will be valued as under :-

- If the exercise price is less than the underlying share price then the warrants would be valued at the value of the underlying share price less the exercise price with illiquidity discount as may be decided by the valuation committee.
- If the exercise price is more than the underlying share price then it would be valued at Zero.

4. Initial Public Offer (IPOs)

IPO investments are accounted as share application money until allotment is made. Post allotment till listing, the shares are valued at cost. Post listing, it is valued as per the norms applicable for traded equity shares.

5. Debt & Money Market Instruments

i. Traded / Non Traded Securities

All money market and debt securities including floating rate securities shall be valued at average of security level prices obtained from valuation agencies appointed by AMFI on each valuation day. Where any security is purchased by any scheme of Mutual Fund and the security level price from the agency(ies) appointed by AMFI is not available on that day, such security shall be valued at weighted average purchase yield on that day. In case necessary details to value debt and money market securities are not available, the valuation committee will determine fair value based on available information.

ii. Government Securities/Treasury Bills/Cash Management Bills

All central government and state government loans and treasury bill are valued based on simple average prices provided by CRISIL and ICRA.

iii. Tri- Party Repo (TREPS)/ Reverse Repo

Reverse Repo (including Corporate Bond Reverse Repo) / Tri-party Repo i.e. TREPS, including overnight Reverse Repo or TREPS will be valued at the average prices provided by AMFI approved agencies (currently CRISIL & ICRA). In case prices are not available then the same shall be valued at cost plus accrual basis.

iv. Fixed Deposit

Fixed Deposits will be valued at cost plus interest accrued.

6. Others

i. Mutual Funds

Investments in units of Mutual Fund schemes shall be valued at the last declared / latest Net Asset Value made available per Unit by the respective mutual fund scheme, as at the close of the relevant valuation day.

ii. Below investment grade and Default securities

A money market or debt security shall be classified as "below investment grade" if the long term credit rating of the security issued by CRISIL and ICRA is below BBB- or if the short term credit rating of the security is below A3. A security shall be classified as "Default" if the interest and/or principal amount has not been received, on the date such amount was due or when such security has been downgraded to default grade by rating agencies.

These securities shall be valued at the price provided by the valuation agencies. Till such time the rating agencies compute the valuation of securities classified as below investment grade, such securities shall be valued on the basis of indicative haircuts prescribed by AMFI. These indicative haircuts shall be applied on the date of credit event i.e. migration of the security to sub-investment grade or default grade. The scheme can deviate from indicative haircuts/ prices suggested by the rating agencies, as determined by the valuation committee in accordance with the SEBI Regulation. Further, these haircuts shall be updated and refined, as and when there is availability of material information which impacts the haircuts.

iii. Corporate Debt Market Development fund

Units of Corporate Debt Market Development Fund (CDMDF), an Alternative Investment Fund (AIF) shall be valued based on the latest Net Asset Value ("NAV") per unit declared by Investment Manager of CDMDF which is also disclosed on the AMFI website.

iv. REITs, InvITs

Allotted but awaiting listing - At allotment price Listed / Traded / Non Traded: Units shall be valued at the last quoted closing price at the principal stock exchange. NSE will be the principal stock exchange. In case REIT / InvIT are not traded on the principal stock exchange on a particular date, the closing price at which it is traded on any other stock exchange will be considered. If the traded price is not available, then valuation shall be as per the direction of Valuation Committee

v. Gold, Silver

- 1) The gold & silver held by an exchange traded fund schemes shall be valued at the AM fixing price of London Bullion Market Association (LBMA) in US dollars per troy ounce for gold having a fineness of 995.0 & for Silver 999.0 parts per thousand, subject to the following:
 - (a) adjustment for conversion to metric measures as per standard conversion rates.
 - (b) adjustment for conversion of US dollars into Indian rupees as per the RBI reference rate declared by the Foreign Exchange Dealers Association of India (FEDAI); and
 - (c) addition of –
 - (i) transportation and other charges that may be normally incurred in bringing such gold & Silver from London to the place where it is actually stored on behalf of the mutual fund; and

- (ii) notional customs duty and other applicable taxes and levies that may be normally incurred to bring the gold from London to the place where it is actually stored on behalf of the mutual fund
- (iii) Premium /Discount which is the price to adjust LBMA AM price to arrive at the MCX domestic price; and
- (iv) Fixing charges which is the commission charged by the bullion bank to fix gold & silver prices. The fixing charges for valuation purpose would be as per the LBMA guidelines.

vi. Exchange Traded Commodity Derivatives

Valuation will be done at end of day closing/settlement price published on the valuation day on the MCX/NCDEX/NSE/BSE, as the case may be, and value the commodity on the exchange on which it got transacted. There might be variants of commodities based on the lot size which may be launched going ahead by different exchanges such as Gold, Gold Mini etc. For such cases, the closing/settlement price on which it gets transacted will be taken.

e. Cash & cash equivalents and other bank balances

The Scheme holds cash and cash equivalents and other bank balances, the credit worthiness of such banks and financial institutions is evaluated by the management on an ongoing basis and is considered to be high and accordingly expected credit loss is immaterial.

Cash and cash equivalents in the balance sheet comprise of cash on hand and Tri-Party Repo (including reverse purchase transactions). For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes Cash on hand, balances with banks in current accounts, deposits placed with scheduled banks (with an original maturity of upto three months) and Tri-Party Repo (including reverse purchase transactions) that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

f. Other financial assets

Other financial assets include security interest receivable and other deposits which has low credit risk.

Thus, the Fund have not recognised any provision for expected credit loss during the year ended 31 March 2026 as the credit rating and historical experience of downgrade & default in a way reflects reasonable and supportable information that is available without undue cost or effort at the reporting date.

g. Determination of net asset value

The net asset value of the units of the Scheme is determined separately for the units issued under the options.

For reporting the net asset values within the portfolio, the Scheme's daily income earned, including realised profit or loss and unrealised gain or loss in the value of investments, and expenses accrued, are allocated to the related plans in proportion to their respective daily net assets arrived at by multiplying day end outstanding units to previous day's closing net asset value.

h. Unit capital and unit premium reserve (UPR)

Unit capital represents the net outstanding units at the balance sheet date, thereby reflecting all transactions relating to the period ended on that date.

Upon issue and redemption of units, the net premium or discount to the face value of units is adjusted against the unit premium reserve of each option, after an appropriate portion of the issue proceeds and redemption payouts is credited/debited to the equalisation account.

i. Income Equalisation Reserve

When units are issued or redeemed, distributable surplus per unit (net of unit premium reserve, but including balance of distributable surplus at the beginning of the year) as on date of the transaction is determined. Based on the number of units outstanding on the transaction date, the distributable surplus (excluding unit premium reserve, but including balance of distributable surplus at the beginning of the year) associated with each unit is computed. The per units so determined is credited or debited to the equalization account on issue/redemption of each unit respectively.

The balance in equalisation account is transferred to revenue account at the year-end without affecting the net income of the Scheme.

j. Unrealised Appreciation Reserve

Unrealized Appreciation/Depreciation for investments is calculated at a category level and is accounted through the revenue account at a gross level. The net change in unrealized appreciation, if any, between two balance sheet dates / date of determination is thereafter transferred from the Revenue Account to the unrealized appreciation reserve. Net unrealized appreciation is reduced from distributable income at the time of distribution.

k. Taxes

No income tax provision has been made as the Fund qualifies as a recognized Mutual Fund under section 10(23D) of the Income Tax Act, 1961.

However, some dividend and interest income received by the Fund is subject to withholding tax imposed in certain countries of origin. Income that is subject to such tax is recognised net of the taxes and the corresponding withholding tax is not recognised as tax expense.

I. Expenses

- a. All expenses are accounted for on accrual basis.
- b. New Fund offer (NFO) expenses: New Fund offer expenses for the Schemes are borne by the AMC.
- c. Pursuant to SEBI Circular No. SEBI/HO/IMD/DF2/CIR/P/2018/137 dated 22 October 2018, all the Scheme related expenses including commission paid to distributors, by whatever name called and in whatever manner paid, are borne and paid by the Scheme within regulatory limits mandated under regulation 52 of the SEBI Regulations
- d. As per the SEBI circular, the schemes have been charged 0.02% per annum towards Investor Education Fund on daily net assets within the maximum SEBI TER limits as per Regulation 52 of SEBI (Mutual Fund) Regulations. With effect from 16 March 2025, for Index schemes - based on underlying indices as per clause 3 and clause 4 of the SEBI circular SEBI/HO/IMD/PoD2/P/CIR/2024/183 dated 31 December 2024, 5% of total TER charged to Direct plans, subject to maximum 0.5 bps of daily net assets is required to be set aside for investor education expenses. These funds set aside are used only for meeting expenses for Investor Education and Awareness Initiatives.
- e. Brokerage and transaction costs including all taxes incurred for the purpose of execution of trades are charged to the Revenue Account of the Scheme as provided under Regulation 52 (6A) (a) upto 12 bps and 5 bps for cash market transactions and derivatives transactions, respectively. Any payment towards brokerage and transaction costs, over and above the said 12 bps and 5 bps for cash market transactions and derivatives transactions respectively are charged to the scheme within the maximum limit of Total Expense Ratio (TER) as prescribed under regulation. Securities transaction tax incurred at the time of execution of trades is considered over and above the TER.
- f. GST on Investment Management and Advisory Fees is charged over and above the cumulative limits as specified above.
- g. The cost of borrowing for meeting redemptions have been charged to schemes is Nil. It is not exceeding the portfolio return of the borrowing scheme and balance, if any, have been borne by the AMC. With effect from March 23, 2018, as per AMFI best practice guideline circular, cost of borrowing in the schemes of 360 ONE Mutual Fund has been charged to the Scheme to the extent of yield to maturity (YTM) / running yield of the Fund as on the previous day and excess, if any, have been borne by the AMC.

m. Income recognition

The Schemes maintain their books of account on an accrual basis as per Accounting Policies and Standards specified in the Ninth Schedule of the SEBI Regulations, as applicable.

Interest income

Income on investments is recognised on accrual basis except where there is uncertainty about ultimate recovery/realisation. Such income is recognised when the uncertainty is resolved.

In respect of all interest-bearing investments, income is accrued on a day to day basis as it is earned. Therefore, when such investments are purchased, interest paid for the period from the last interest due date upto the date of purchase is not treated as a cost of purchase but is debited to interest accrued but not due account. Similarly interest received at the time of sale for the period from the last interest due date upto the date of sale is not treated as an addition to sale value but is credited to interest accrued but not due account.

The discount/premium, if any, to the redemption value of debt securities (except interest-bearing investments) is amortised/accreted and adjusted/recognised as interest income, as case may be, over the period to redemption.

Dividend income

For quoted shares, the dividend income earned by a Scheme is recognised on the date the shares are quoted on an ex-dividend basis.

Gain/ loss on sale/ redemptions of investments

Profit or/ and loss on sale/ redemption of investments/ settlement of derivatives represents sale proceeds less weighted average cost and is recognized in the Revenue Account on the trade date basis at gross level.

Gain/ loss on fair value changes

The net change on account of gain/ loss on fair value changes in the value of investments/ derivatives is determined separately for each category of investments and derivatives. The change if any, between two balance sheet dates is recognized in the Revenue Account on a gross basis and thereafter the net change in unrealised appreciation, if any, between two balance sheet dates/ date of determination is transferred to the unrealised appreciation reserve.

Income other than above & of miscellaneous nature is accounted for, as & when realised.**n. Load Income**

Pursuant to SEBI (Second Amendment) (Mutual Fund) Regulations, 1996 dated September 26, 2012, with effect from October 01, 2012, exit load collected net off Goods & Service Tax (GST) is credited to the respective scheme.

22 Other Accounting Policies

a. Offsetting financial instruments

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Fund or the counterparty.

b. Foreign currency translation

Transactions in foreign currencies are initially recorded in the functional currency at the spot rate of ex-change ruling at the date of the transaction. However, for practical reasons, the Fund uses an average rate if the average approximates the actual rate at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are retranslated into the functional currency at the spot rate of exchange at the reporting date. Exchange differences arising on settlement or translation of monetary items are taken to revenue account.

Item included in the Financial Statement of the Fund are measured using the currency of the primary economic environment in which the Fund operates ("the functional currency"). The Financial Statements are presented in Indian rupee (INR), which is Fund's functional and presentation currency, and all values are rounded to the nearest lakhs (INR 00,000), except when otherwise indicated.

c. Provisions

Provisions for expenses are recognised when the Schemes have a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably restimated.

d. Contingent liability

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Scheme/ Fund. A present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or reliable estimate of the amount cannot be made, is termed and disclosed as contingent liability.

23 MANAGEMENT AND TRUSTEESHIP FEES

The Scheme pays fees for investment management services (excluding goods & services tax) under an agreement with the AMC, which provides for computation of such fee as a percentage of the Scheme's average daily net assets, after excluding the net asset value of the investments by the AMC in the scheme and net asset value of investment made in other schemes, if any.

a. Management Fees

Scheme Name	Year Ended March 31, 2026		Year Ended March 31, 2025	
	Management Fees	Management fee at annualised average rate	Management Fees	Management fee at annualised average rate
360 ONE Dynamic Bond Fund	120.02	0.18%	127.85	0.17%
360 ONE LIQUID FUND	126.24	0.13%	104.79	0.12%
360 ONE Focused Fund	4,470.87	0.62%	4,320.04	0.59%
360 ONE QUANT FUND	375.41	0.47%	155.54	0.33%
360 ONE ELSS Tax Saver Nifty 50 Index Fund	8.00	0.09%	0.07	0.00%
360 ONE FLEXICAP FUND	629.06	0.33%	362.98	0.36%
360 ONE Balanced Hybrid Fund	312.23	0.37%	274.16	0.35%
360 ONE GOLD ETF	8.93	0.14%	0.15	0.17%*
360 ONE SILVER ETF	1.06	0.03%	0.01	0.13%*
360 ONE OVERNIGHT FUND	3.57	0.02%*	-	-
360 ONE Multi Asset Allocation Fund	52.06	0.33%*	-	-

* Annualised

b. Trusteeship Fees

Scheme Name	Year Ended March 31, 2026		Year Ended March 31, 2025	
	Trusteeship Fees	Trusteeship fee at annualised average rate	Trusteeship Fees	Trusteeship fee at annualised average rate
360 ONE Dynamic Bond Fund	0.66	0.0010%	0.75	0.0010%
360 ONE LIQUID FUND	1.00	0.0010%	0.88	0.0010%
360 ONE Focused Fund	7.18	0.0010%	7.35	0.0010%
360 ONE QUANT FUND	0.81	0.0010%	0.47	0.0010%
360 ONE ELSS Tax Saver Nifty 50 Index Fund	0.09	0.0011%	0.07	0.0010%
360 ONE FLEXICAP FUND	2.75	0.0014%	10.11	0.0100%
360 ONE Balanced Hybrid Fund	1.31	0.0016%	7.90	0.0100%
360 ONE GOLD ETF	0.06	0.0010%	-	0.00%*
360 ONE SILVER ETF	0.03	0.0009%	-	0.00%*
360 ONE OVERNIGHT FUND	0.15	0.001%*	-	-
360 ONE Multi Asset Allocation Fund	0.16	0.001%*	-	-

* Annualised

24 Unit Capital

The SEBI circular no. SEBI/IMD/CIR No.10/22701/03 dated December 12, 2003 as amended by SEBI circular no. SEBI/IMD/CIR No.1/42529/05 dated June 14, 2005 (Circular) on minimum number of investors inter alia mandates rebalancing in case of investor holdings which are more than 25% on a quarterly average basis.

Scheme Name	Number of Investors as at March 31, 2026	Percentage of holding as at March 31, 2026	Number of Investors as at March 31, 2025	Percentage of holding as at March 31, 2025
NIL				

25 Investments

Investments of the Schemes are registered in the name of the Schemes except Government securities and Treasury bills which are in the name of mutual fund.

26 Unrealized Gain / (Loss)

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 Nifty 50 Tax Saver 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

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 Nifty 50 Tax Saver 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

27a. Aggregate fair value of Thinly traded / Non Traded Investments valued in good faith in accordance with the guidelines of valuation of securities for Mutual Funds issued by SEBI are given below:

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

** 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

b. 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 Nifty 50 Tax Saver 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	-	-
360 ONE Multi Asset Allocation Fund	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.

28 Cost and market / fair value of Investments

As at March 31, 2026

Investments	Equity Shares		Debentures and Bonds	
Scheme	Amortised Cost	Market / Fair Value	Amortised Cost	Market / Fair Value
360 ONE Dynamic Bond Fund	-	-	23,255.38	23,343.51
360 ONE LIQUID FUND	-	-	2,500.94	2,501.47
360 ONE Focused Fund	5,28,534.50	5,74,296.77	-	-
360 ONE QUANT FUND	85,397.54	79,873.96	-	-
360 ONE ELSS Tax Saver Nifty 50 Index Fund	5,880.57	6,497.90	-	-
360 ONE FLEXICAP FUND	1,84,361.75	1,73,221.90	-	-
360 ONE Balanced Hybrid Fund	30,549.97	29,823.72	28,101.57	28,126.21
360 ONE GOLD ETF	-	-	-	-
360 ONE SILVER ETF	-	-	-	-
360 ONE OVERNIGHT FUND	-	-	-	-
360 ONE Multi Asset Allocation Fund	9,099.90	8,153.38	7,180.69	7,085.34

Investments	Treasury bill		Government securities	
Scheme	Amortised Cost	Market / Fair Value	Amortised Cost	Market / Fair Value
360 ONE Dynamic Bond Fund	-	-	28,015.11	27,784.38
360 ONE LIQUID FUND	26,326.89	26,326.17	2,501.13	2,500.25
360 ONE Focused Fund	-	-	-	-
360 ONE QUANT FUND	-	-	-	-
360 ONE ELSS Tax Saver Nifty 50 Index Fund	-	-	-	-
360 ONE FLEXICAP FUND	-	-	-	-
360 ONE Balanced Hybrid Fund	-	-	10,105.28	9,998.13
360 ONE GOLD ETF	-	-	-	-
360 ONE SILVER ETF	-	-	-	-
360 ONE OVERNIGHT FUND	2,499.15	2,499.13	-	-
360 ONE Multi Asset Allocation Fund	-	-	5,481.09	5,302.88

Investments	Commercial paper		Certificate of deposit	
Scheme	Amortised Cost	Market / Fair Value	Amortised Cost	Market / Fair Value
360 ONE Dynamic Bond Fund	-	-	1,160.29	1,159.29
360 ONE LIQUID FUND	27,111.15	27,105.09	58,822.46	58,799.78
360 ONE Focused Fund	-	-	-	-
360 ONE QUANT FUND	-	-	-	-
360 ONE ELSS Tax Saver Nifty 50 Index Fund	-	-	-	-
360 ONE FLEXICAP FUND	-	-	-	-
360 ONE Balanced Hybrid Fund	-	-	1,848.88	1,847.58
360 ONE GOLD ETF	-	-	-	-
360 ONE SILVER ETF	-	-	-	-
360 ONE OVERNIGHT FUND	-	-	2,499.46	2,499.42
360 ONE Multi Asset Allocation Fund	-	-	1,848.88	1,847.58

Investments	InvIT		REIT	
Scheme	Amortised Cost	Market / Fair Value	Amortised Cost	Market / Fair Value
360 ONE Dynamic Bond Fund	2,323.02	1,736.90	2,880.71	3,971.50
360 ONE LIQUID FUND	-	-	-	-
360 ONE Focused Fund	-	-	-	-
360 ONE QUANT FUND	-	-	-	-
360 ONE ELSS Tax Saver Nifty 50 Index Fund	-	-	-	-
360 ONE FLEXICAP FUND	-	-	-	-
360 ONE Balanced Hybrid Fund	-	-	-	-
360 ONE GOLD ETF	-	-	-	-
360 ONE SILVER ETF	-	-	-	-
360 ONE OVERNIGHT FUND	-	-	-	-
360 ONE Multi Asset Allocation Fund	327.31	326.79	1,390.29	1,413.29

Investments	Corporate Debt Market Development Fund		GOLD		SILVER		Exchange Traded Funds		Total	
Scheme	Amortised Cost	Market / Fair Value	Amortised Cost	Market / Fair Value	Amortised Cost	Market / Fair Value	Amortised Cost	Market / Fair Value	Amortised Cost	Market / Fair Value
360 ONE Dynamic Bond Fund	195.32	227.14	-	-	-	-	-	-	57,829.83	58,222.73
360 ONE LIQUID FUND	264.06	302.84	-	-	-	-	-	-	1,17,526.62	1,17,535.59
360 ONE Focused Fund	-	-	-	-	-	-	-	-	5,28,534.50	5,74,296.77
360 ONE QUANT FUND	-	-	-	-	-	-	-	-	85,397.54	79,873.96
360 ONE ELSS Tax Saver Nifty 50 Index Fund	-	-	-	-	-	-	-	-	5,880.57	6,497.90
360 ONE FLEXICAP FUND	-	-	-	-	-	-	-	-	1,84,361.75	1,73,221.90
360 ONE Balanced Hybrid Fund	-	-	-	-	-	-	-	-	70,605.70	69,795.63
360 ONE GOLD ETF	-	-	10,480.89	12,765.94	-	-	-	-	10,480.89	12,765.94
360 ONE SILVER ETF	-	-	-	-	3,943.86	4,868.30	-	-	3,943.86	4,868.30
360 ONE OVERNIGHT FUND	-	-	-	-	-	-	-	-	4,998.61	4,998.55
360 ONE Multi Asset Allocation Fund	-	-	721.41	733.68	81.58	69.54	11,407.40	12,652.29	37,538.55	37,584.76

As at March 31, 2025

Investments	Equity Shares		Debentures and Bonds	
Scheme	Amortised Cost	Market / Fair Value	Amortised Cost	Market / Fair Value
360 ONE Dynamic Bond Fund	-	-	28,042.24	28,321.04
360 ONE LIQUID FUND	-	-	4,525.29	4,527.27
360 ONE Focused Fund	5,22,409.13	6,56,170.00	-	-
360 ONE QUANT FUND	62,378.97	62,832.07	-	-
360 ONE ELSS Tax Saver Nifty 50 Index Fund	6,569.78	7,871.58	-	-
360 ONE FLEXICAP FUND	1,32,767.49	1,35,752.48	-	-
360 ONE Balanced Hybrid Fund	32,659.29	35,812.44	32,124.59	32,496.05
360 ONE GOLD ETF	-	-	-	-
360 ONE SILVER ETF	-	-	-	-

Investments	Treasury bill		Government securities	
Scheme	Amortised Cost	Market / Fair Value	Amortised Cost	Market / Fair Value
360 ONE Dynamic Bond Fund	-	-	33,241.69	34,463.01
360 ONE LIQUID FUND	17,341.96	17,344.37	2,492.25	2,493.38
360 ONE Focused Fund	-	-	-	-
360 ONE QUANT FUND	-	-	-	-
360 ONE ELSS Tax Saver Nifty 50 Index Fund	-	-	-	-
360 ONE FLEXICAP FUND	-	-	-	-
360 ONE Balanced Hybrid Fund	-	-	13,092.89	13,313.09
360 ONE GOLD ETF	-	-	-	-
360 ONE SILVER ETF	-	-	-	-

Investments	Commercial paper		Certificate of deposit	
Scheme	Amortised Cost	Market / Fair Value	Amortised Cost	Market / Fair Value
360 ONE Dynamic Bond Fund	-	-	-	-
360 ONE LIQUID FUND	39,673.76	39,689.03	34,679.94	34,698.53
360 ONE Focused Fund	-	-	-	-
360 ONE QUANT FUND	-	-	-	-
360 ONE ELSS Tax Saver Nifty 50 Index Fund	-	-	-	-
360 ONE FLEXICAP FUND	-	-	-	-
360 ONE Balanced Hybrid Fund	-	-	-	-
360 ONE GOLD ETF	-	-	-	-
360 ONE SILVER ETF	-	-	-	-

Investments	InvIT		REIT	
Scheme	Amortised Cost	Market / Fair Value	Amortised Cost	Market / Fair Value
360 ONE Dynamic Bond Fund	2,500.00	2,235.10	3,840.04	4,385.57
360 ONE LIQUID FUND	-	-	-	-
360 ONE Focused Fund	-	-	-	-
360 ONE QUANT FUND	-	-	-	-
360 ONE ELSS Tax Saver Nifty 50 Index Fund	-	-	-	-
360 ONE FLEXICAP FUND	-	-	-	-
360 ONE Balanced Hybrid Fund	-	-	-	-
360 ONE GOLD ETF	-	-	-	-
360 ONE SILVER ETF	-	-	-	-

Investments	Corporate Debt Market Development Fund		GOLD		SILVER		Total	
Scheme	Amortised Cost	Market / Fair Value	Amortised Cost	Market / Fair Value	Amortised Cost	Market / Fair Value	Amortised Cost	Market / Fair Value
360 ONE Dynamic Bond Fund	195.32	214.36	-	-	-	-	67,819.30	69,619.08
360 ONE LIQUID FUND	240.63	263.46	-	-	-	-	98,953.83	99,016.03
360 ONE Focused Fund	-	-	-	-	-	-	5,22,409.13	6,56,170.00
360 ONE QUANT FUND	-	-	-	-	-	-	62,378.97	62,832.07
360 ONE ELSS Tax Saver Nifty 50 Index Fund	-	-	-	-	-	-	6,569.78	7,871.58
360 ONE FLEXICAP FUND	-	-	-	-	-	-	1,32,767.49	1,35,752.48
360 ONE Balanced Hybrid Fund	-	-	-	-	-	-	77,876.78	81,621.57
360 ONE GOLD ETF	-	-	1,294.03	1,354.19	-	-	1,294.03	1,354.19
360 ONE SILVER ETF	-	-	-	-	663.38	657.40	663.38	657.40

29 INCOME AND EXPENDITURE

The total income and expenditure and these amounts as a percentage of the scheme's average daily net assets on an annualised basis are provided below:

Particulars	Year Ended March 31, 2026			
Scheme Name	Income (Includes refund - scheme expenses, provision for net unrealised loss in value of investments, realised loss on sale of investments, realised loss on inter-scheme transfer/ sale of investments)		Expenditure (excluding provision for net unrealised loss in value of investments, realised loss on sale of investments, realised loss on inter-scheme transfer/ sale of investments)	
	Amount	percentage of average daily net assets	Amount	percentage of average daily net assets
360 ONE Dynamic Bond Fund	3,987.69	6.08%	260.51	0.40%
360 ONE LIQUID FUND	6,082.26	6.10%	209.27	0.21%
360 ONE Focused Fund	(23,874.59)	(3.33%)	8,546.90	1.19%
360 ONE QUANT FUND	(3,297.81)	(4.09%)	1,226.07	1.52%
360 ONE ELSS Tax Saver Nifty 50 Index Fund	(158.65)	(1.85%)	27.49	0.32%
360 ONE FLEXICAP FUND	(9,417.96)	(4.90%)	2,774.14	1.44%
360 ONE Balanced Hybrid Fund	1,641.67	1.96%	976.09	1.16%
360 ONE GOLD ETF	2,760.75	44.18%	26.61	0.43%
360 ONE SILVER ETF	3,321.35	100.31%	13.11	0.40%
360 ONE OVERNIGHT FUND	792.64	5.38%	13.50	0.09%*
360 ONE Multi Asset Allocation Fund	2,453.03	15.37%	272.01	1.70%*

* Annualised

Particulars	Year Ended March 31, 2025			
Scheme Name	Income (Includes refund - scheme expenses, provision for net unrealised loss in value of investments, realised loss on sale of investments, realised loss on inter-scheme transfer/ sale of investments, excluding net gain in unrealised gain in value of Investments)		Expenditure (excluding provision for net unrealised loss in value of investments, realised loss on sale of investments, realised loss on inter-scheme transfer/ sale of investments)	
	Amount	percentage of average daily net assets	Amount	percentage of average daily net assets
360 ONE Dynamic Bond Fund	6,877.62	9.22%	294.36	0.39%
360 ONE LIQUID FUND	6,322.56	7.18%	181.39	0.21%
360 ONE Focused Fund	63,740.25	8.67%	8,791.68	1.20%
360 ONE QUANT FUND	(953.09)	(2.04%)	637.32	1.37%
360 ONE ELSS Tax Saver Nifty 50 Index Fund	421.12	5.77%	23.13	0.32%
360 ONE FLEXICAP FUND	2,259.61	2.23%	1,748.74	1.73%
360 ONE Balanced Hybrid Fund	8,098.67	10.25%	967.11	1.22%
360 ONE GOLD ETF	60.87	69.89%	0.37	0.42%*
360 ONE SILVER ETF	(5.46)	(72.24%)	0.03	0.40%*

* Annualised

Break up of other operating expenses constituting greater than 10% of total operating expenses

Other Operating expenses	360 ONE ELSS Tax Saver Nifty 50 Index Fund
R&T Out of pocket expenses	1.44
KYC charges	0.52
Depository Corporate action charges	2.72
Transaction charges exchange	3.69
	8.37

30 Custodian fees

Deutsche Bank provides custodial services to the Schemes for which it receives Custody fees (including transaction and registration charges).

Orbis Financial Corporation Limited provides custodial services to the Schemes having investments in commodity for which it receives Custody Fees (including transaction and registration charges)

31 Custody confirmation

Confirmation has been received from Deutsche Bank at the end of the year for the investments held by the Schemes. All investments, except Tri Party Repo (TREPS) / Reverse Repo are held in safe custody of the custodian.

Confirmation has been received from Orbis Financial Corporation Limited at the end of the year for the investments held in commodity by the Schemes.

32 Income tax

No income tax provision has been made as the Schemes qualify as a recognised Mutual Fund under section 10 (23D) of the Income-tax Act, 1961 and the Direct Tax Laws (Amendment) Act, 1988.

33 Disclosure under Regulation 25(8) of the Securities and Exchange Board of India (Mutual Funds) Regulations, 1996 as amended.

a. **Subscription by the Schemes in the issues lead managed by associate companies and Subscription to issue of equity on private placement where sponsor or its associate companies have acted as arranger or manager for the year ended on balance sheet date is Rupees 500.00 lakhs (Previous Year: Rupees 142.88 lakhs)**

b. **Commission paid to associates/related parties/group companies of sponsor/AMC**

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%

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	01-APR-2024 - 31st- MAR-2025	5,605.21	0.65%	313.07	6.15%
360 ONE DISTRIBUTION SERVICES LTD (ARN-181727)	Associate	01-APR-2024 - 31st- MAR-2025	61,992.83	7.14%	2,101.64	41.30%
5PAISA CAPITAL LIMITED (ARN-104096)	Associate	01-APR-2024 - 31st- MAR-2025	6.60	0.00%	0.11	0.00%

c. Brokerage paid to associates/related parties/group companies of Sponsor/AMC

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	01-APR-2025 - 31st- MAR-2026	5,334.87	0.02%	4.83	0.39%

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	1	01-APR-2024 - 31st- MAR-2025	18,759.35	1.48%	18.74	2.40%

d. Underwriting obligations taken by the scheme in respect of issues of securities of associate companies is Nil. (Previous Year: Nil)

e. Devolvement during the year is Nil. (Previous Year: Nil)

34 The aggregate value of Purchase and Sale of Investments (Excluding Tri-Party Repo and Reverse Repo) Purchased and sold (including maturity/redemption) during the year and their percentage of the respective average daily net assets are as follows:

Year ended 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 Nifty 50 Tax Saver 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

Year Ended 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 Nifty 50 Tax Saver 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

35 NET ASSET VALUE AND RISK-O-METER

i NET ASSET VALUE

(All amounts in Rupees)

Scheme	Options	As At March 31, 2026	As At March 31, 2025
360 ONE Dynamic Bond Fund	Direct Growth	24.5658	23.2351
360 ONE Dynamic Bond Fund	Direct Half Yearly IDCW	NA	NA
360 ONE Dynamic Bond Fund	Direct Monthly IDCW	13.8738	13.6966
360 ONE Dynamic Bond Fund	Direct Quarterly IDCW	22.6652	21.4399
360 ONE Dynamic Bond Fund	Regular Bonus	23.2414	22.0375
360 ONE Dynamic Bond Fund	Regular Growth	23.2415	22.0376
360 ONE Dynamic Bond Fund	Regular Half Yearly IDCW	22.4279	21.2662
360 ONE Dynamic Bond Fund	Regular Monthly IDCW	12.8075	12.7191
360 ONE Dynamic Bond Fund	Regular Quarterly IDCW	22.4281	21.2663
360 ONE LIQUID FUND	Direct Growth	2111.1392	1990.3004
360 ONE LIQUID FUND	Direct Half Yearly IDCW	NA	NA
360 ONE LIQUID FUND	Direct IDCW	1000.0762	1000.6125
360 ONE LIQUID FUND	Direct Weekly IDCW	1006.5852	1006.6934
360 ONE LIQUID FUND	Regular Daily IDCW	1000.0762	1000.6125
360 ONE LIQUID FUND	Regular Fortnightly IDCW	NA	NA
360 ONE LIQUID FUND	Regular Growth	2096.5239	1978.8921
360 ONE LIQUID FUND	Regular Half Yearly IDCW	NA	NA
360 ONE LIQUID FUND	Regular Monthly IDCW	NA	NA
360 ONE LIQUID FUND	Regular Weekly IDCW	1006.554	1006.6716
360 ONE Focused Fund	Direct Growth	47.2082	49.7619
360 ONE Focused Fund	Direct IDCW	46.7267	49.2544
360 ONE Focused Fund	Regular Growth	41.3536	44.0269
360 ONE Focused Fund	Regular IDCW	36.5896	38.955
360 ONE QUANT FUND	Direct Growth	17.9632	18.3563
360 ONE QUANT FUND	Direct IDCW	17.9632	18.3563
360 ONE QUANT FUND	Regular Growth	17.002	17.6254
360 ONE QUANT FUND	Regular IDCW	17.002	17.6254
360 ONE ELSS Tax Saver Nifty 50 Index Fund	Direct Growth	12.6282	13.1789
360 ONE ELSS Tax Saver Nifty 50 Index Fund	Direct IDCW	12.6282	13.1789
360 ONE ELSS Tax Saver Nifty 50 Index Fund	Regular Growth	12.5258	13.1047
360 ONE ELSS Tax Saver Nifty 50 Index Fund	Regular IDCW	12.5258	13.1047
360 ONE FLEXICAP FUND	Direct Growth	13.7249	14.3127
360 ONE FLEXICAP FUND	Direct IDCW	13.7249	14.3127
360 ONE FLEXICAP FUND	Regular Growth	13.1447	13.9168
360 ONE FLEXICAP FUND	Regular IDCW	13.1447	13.9168
360 ONE Balanced Hybrid Fund	Direct Growth	12.4426	12.344
360 ONE Balanced Hybrid Fund	Direct IDCW	12.4426	12.344
360 ONE Balanced Hybrid Fund	Regular Growth	11.9849	12.0685
360 ONE Balanced Hybrid Fund	Regular IDCW	11.9849	12.0685
360 ONE GOLD ETF	-	142.9031	89.7626
360 ONE SILVER ETF	-	228.8441	99.8916
360 ONE OVERNIGHT FUND	Direct Growth	1039.4148	N A
360 ONE OVERNIGHT FUND	Regular Growth	1038.8111	N A
360 ONE OVERNIGHT FUND	Regular IDCW	1038.8111	N A
360 ONE OVERNIGHT FUND	Direct IDCW	1039.4148	N A
360 ONE Multi Asset Allocation Fund	Regular Growth	11.5012	N A
360 ONE Multi Asset Allocation Fund	Direct Growth	11.6146	N A
360 ONE Multi Asset Allocation Fund	Regular IDCW	11.5012	N A
360 ONE Multi Asset Allocation Fund	Direct IDCW	11.6146	N A

The net asset value of the Scheme's unit is determined separately for units issued under the options after including the respective unit capital and reserves and surplus.

The net asset value disclosed above represents the computed NAV as on balance sheet date, and not the last declared NAV. The difference in the declared NAV and computed NAV is on account of additional CCIL charges and foreign exchange conversion charges accounted subsequently.

ii RISK-O-METER

Scheme	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 Risk	Moderately High Risk	0
360 ONE Focused Fund	Very High Risk	Very High Risk	0
360 ONE Liquid Fund	Low to Moderate Risk	Low to Moderate Risk	0
360 ONE Quant Fund	Very High Risk	Very High Risk	0
360 ONE ELSS Tax Saver Nifty 50 Index Fund	Very High Risk	Very High Risk	0
360 ONE Flexicap Fund	Very High Risk	Very High Risk	0
360 ONE Balanced Hybrid Fund	High Risk	High Risk	5
360 ONE Gold ETF	Very High Risk	High Risk	1
360 ONE Silver ETF	Very High Risk	Very High Risk	0
360 ONE Overnight Fund *		Low Risk	3
360 ONE Multi Asset Allocation Fund *		High Risk	0

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

36 CONTINGENT LIABILITIES

At 31 March ,2026 - Nil and 31 March ,2025 - Nil.

37 UNCLAIMED DIVIDEND AND UNCLAIMED REDEMPTION

Fund Name	As at March 31, 2026				As at March 31, 2025			
	Unclaimed Redemptions		Unclaimed Dividend		Unclaimed Redemptions		Unclaimed Dividend	
	Amount (in Lacs.)	No of Investors/ Transactions	Amount (in Lacs.)	No of Investors/ Transactions	Amount (in Lacs.)	No of Investors/ Transactions	Amount (in Lacs.)	No of Investors/ Transactions
360 ONE Dynamic Bond Fund	0.03	1	0.67	6	1.09	2	0.38	6
360 ONE Liquid Fund	0.56	2			0.24	3	-	-
360 ONE Focused Equity Fund	16.35	564	1.08	150	28.71	578	1.18	159
360 ONE Quant Fund	0.89	7			1.47	8	-	-
360 ONE Balanced Hybrid Fund	0.02	1			0.13	2	-	-
360 ONE Flexicap Fund	0.85	3			0.29	2	-	-
Total	18.77	580.00	1.75	156.00	32.01	597.00	1.56	165.00

38 Margin Deposit with Clearing Corporation of India Limited

The Schemes have placed margin deposit with Clearing Corporation of India Limited, of which the following amounts are towards 'Securities Segment' transactions and 'Tri-party repo' transactions. These deposits are held in the name of 360 ONE Mutual Fund.

Scheme	For the year ended March 31, 2026			For the Year Ended March 31, 2025		
	Total amount of Margin deposit with Clearing Corporation of India	Deposit made towards Security Segment transactions	Deposit made towards Tri-party repo transactions	Total amount of Margin deposit with Clearing Corporation of India	Deposit made towards Security Segment transactions	Deposit made towards Tri-party repo transactions
360 ONE Dynamic Bond Fund	7.00	10.00	0.50	20.00	10.00	0.50
360 ONE Liquid Fund	49.95	30.00	Nil	27.95	10.00	Nil
360 ONE Focused Fund	88.80	6.00	Nil	130.05	Nil	Nil
360 ONE Quant Fund	7.50	Nil	Nil	7.50	Nil	Nil
360 ONE ELSS Nifty 50 Tax Saver Index Fund	0.50	Nil	Nil	0.50	Nil	Nil
360 ONE FLEXICAP FUND	34.00	Nil	Nil	76.00	Nil	Nil
360 ONE Balanced Hybrid Fund	17.00	10.00	0.50	30.00	10.00	0.50
360 ONE GOLD ETF	2.00	Nil	Nil	2.00	Nil	Nil
360 ONE SILVER ETF	1.00	Nil	Nil	1.00	Nil	Nil
360 ONE OVERNIGHT FUND	20.25	124.00	Nil	-	-	-
360 ONE Multi Asset Allocation Fund	28.00	Nil	Nil	-	-	-

39 INVESTOR EDUCATION AWARENESS INITIATIVE (IEAI)

In view of the AMFI Best Practices Guidelines Circular No. 56/2015-16, the IEF accrual is set aside in a separate bank account. The consolidated balance across all schemes as on March 31, 2026 is Rs. 1.38 Lakh (Previous Year: Rs. 1.33 Lakh).

For All schemes An annual charge of 2 basis points (0.02% p.a.) where as For the scheme 360 ONE ELSS Nifty 50 Tax Saver Index Fund an annual charge of 0.5 basis points (0.005%) of daily net assets with effect from 16th March 2025 is being charged part of total recurring expenses is set aside for Investor Education and Awareness Initiatives (IEAI) in accordance with SEBI (Mutual Funds) Regulations, 1996 and guidelines issued thereunder. These funds set aside are used only for meeting expenses for Investor Education and Awareness Initiatives.

As per SEBI circular no. IMD/DF2/RS/813/2016 dated January 08, 2016, 50% of the unutilised portion of investor awareness and education fund as on March 31, 2016 has been transferred to AMFI. Also, from April 01, 2016 onwards, 50% of the 2 bps accrual on daily net assets where as For the scheme 360 ONE ELSS Nifty 50 Tax Saver Index Fund, 360 ONE GOLD ETF and 360 ONE SILVER ETF an annual charge of 0.5 basis points (0.005%) of daily net assets with effect from 16th March 2025 is set aside by mutual fund for investor education and awareness initiative has been transferred to AMFI. Accordingly, amount for the month of March 2026 of Rs. 10.46 lakhs was transferred in April 26. (Previous Year: Rs. 9.49 lakhs).

An annual charge being part of total recurring expenses is set aside for IEAI as mandated by SEBI vide circular No SEBI/HO/IMD/IMD-PoD-1/P/CIR/2023/74 dated May 19, 2023. The cumulative balance of the IEF and IEAI is transferred on periodic basis to a separate bank account maintained for this purpose. These funds are utilized by the AMC in accordance with SEBI regulations and policy approved by the Trustees. The balances pending utilization are deployed in money – market instruments.

Movement of IEAI balances for 360 ONE Mutual fund during the financial year ended March 31, 2026 and March 31, 2025 is given below:

As on March 31, 2026	
Particulars	Amount
TREPS Investments	131.88
TREPS margin	1.00
Opening Bank Balance	1.33
Add : Accrual for the period April 1, 2025 to March 31, 2026	255.35
Add : March 25 transfer done on April 25	18.99
Add : CBLO Income during the year	9.13
Add: Unclaimed Movement	0.12
Less : Amount transferred to AMFI	-116.90
Less : March 25 transfer to AMFI done on April 25	-9.49
Less : Utilization during the year	-38.81
Less: Accrual of March 2026	-21.30
Closing balance	231.29
Closing bank balance	1.38
Closing TREPS balance	225.91
Closing TREPS Margin	4.00

As on March 31, 2025	
Particulars	Amount
Opening balance	47.81
Add : Accrual for the period April 1, 2024 to March 31, 2025	225.63
Add : March 24 transfer done on April 24	15.74
Add: CBLO Income earned During year	4.65
Less : Amount transferred to AMFI	103.32
Less : March 24 transfer to AMFI done on April 24	7.87
Less : Utilisation during the year	29.67
Less: March 25 accrual	18.99
Closing Balance Break-Up including – TREPS Investment as on 31 March 2025 during the year	131.65
TREPS Margin	1.00
Closing Balance	1.33

40 RELATED PARTY DISCLOSURE

The following schemes of Mutual Fund have entered into transactions with certain parties.

The information required in this regard in accordance with Indian Accounting Standard 24 on 'Related Party Disclosures' issued by the ICAI

Names of related parties and description of relationship

Sponsor : 360 ONE Wealth Management Limited
Trustee : 360 ONE Asset Trustee Limited
Asset Manager : 360 ONE Asset Management Limited

Schemes of the fund, under common control of the sponsor

360 ONE Dynamic Bond Fund
360 ONE Liquid Fund
360 ONE Focused Fund
360 ONE Quant Fund
360 ONE ELSS Nifty 50 Tax Saver Index Fund
360 ONE FLEXICAP FUND
360 ONE Balanced Hybrid Fund
360 ONE Gold ETF
360 ONE Silver ETF
360 ONE Overnight Fund
360 ONE Multi Asset Allocation Fund
DynaSIF Equity Long - Short Fund
DynaSIF Active Asset Allocator Long-Short Fund
Schemes under 360 ONE Private Equity Fund (Category II Alternate Investment Fund under the SEBI (Alternative Investment Funds) Regulations – 2012)
Schemes under 360 ONE Opportunities Fund (Category III Alternate Investment Fund under the SEBI (Alternative Investment Funds) Regulations – 2012)
Schemes under 360 ONE Alternate Opportunities Fund (Category III Alternate Investment Fund under the SEBI (Alternative Investment Funds) Regulations – 2012)

Name of Scheme	Name of Fund
360 One High Growth Companies Fund	360 ONE ASSET MANAGEMENT LIMITED
India Housing Fund	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One India Private Equity Fund	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Multi-Strategy Fund	360 ONE ASSET MANAGEMENT LIMITED
360 One Income Opportunities Fund - Series 2	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Special Opportunities Fund – Series 2	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Special Opportunities Fund – Series 3	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Special Opportunities Fund – Series 4	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Special Opportunities Fund – Series 5	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Special Opportunities Fund – Series 7	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Yield Enhancer Fund	360 ONE ASSET MANAGEMENT LIMITED
360 One Real Estate Fund (Domestic) - Series 4	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Select Equity Fund	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE REAL ESTATE FUND (DOMESTIC) - SERIES 3	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE REAL ESTATE FUND (DOMESTIC) - SERIES 3	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Seed Ventures Fund 1	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Blended Fund – Series C (No Advisor)	360 ONE PORTFOLIO MANAGERS LIMITED
IA Opportunities Fund – Series 8 (A4)	360 ONE PORTFOLIO MANAGERS LIMITED
360 One Special Opportunities Fund - Series 2 (Northern ARC-A4)	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED

Name of Scheme	Name of Fund
360 One Special Opportunities Fund - Series 3 (Northern ARC-S)	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Special Opportunities Fund - Series 4 (Northern ARC-A4)	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Special Opportunities Fund - Series 5 (Northern ARC-A4)	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Special Opportunities Fund - Series 7 (Northern ARC-A4)	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Special Opportunities Fund - Series 5 (Northern ARC-S)	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Seed Ventures Fund – Series 2	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One One Opportunities Fund - Series 20	360 ONE PORTFOLIO MANAGERS LIMITED
High Conviction fund - Series 1	360 ONE ASSET MANAGEMENT LIMITED
360 One Equity Opportunities Fund	360 ONE ASSET MANAGEMENT LIMITED
India Housing Fund - Series 2	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Core Aggressive	360 ONE PORTFOLIO MANAGERS LIMITED
360 One Core Balanced	360 ONE PORTFOLIO MANAGERS LIMITED
360 One INDIA PRIVATE EQUITY FUND - SERIES 1A	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Seed Venture Fund Series 2-Co-Investment- Project Edutech	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Special Opportunities Fund – Series 8	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Monopolistic Market Intermediaries Fund	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
Turnaround Opportunities Fund	360 ONE ASSET MANAGEMENT LIMITED
India Housing Fund - Series 3	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Income Opportunities Fund - Series 3	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Multi-Strategy Fund-2	360 ONE ASSET MANAGEMENT LIMITED
360 One Special Opportunities Fund – Series 9	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Special Opportunities Fund – Series 10	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One COMMERCIAL YIELD FUND	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Tech Large Value Fund	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Large Value Fund – Series 5	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One 4 point 0 Health Ventures Large Value Fund	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Large Value Fund – Series 2	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Large Value Fund – Series 4	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Large Value Fund – Series 6	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Large Value Fund – Series 7	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Large Value Fund – Series 8	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Income Opportunities Fund – Series 4	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Large Value Fund – Series 9	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Large Value Fund – Series 10	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Large Value Fund – Series 11	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Equity Opportunity Fund	360 ONE ASSET MANAGEMENT LIMITED
360 One Large Value Fund - Series 12	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Large Value Fund - Series 13	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Equity Opportunity Fund - Series 2	360 ONE ASSET MANAGEMENT LIMITED
360 One Special Opportunities Fund – Series 11	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Large Value Fund – Series 1	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Large Value Fund -Series 16	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Large Value Fund -Series 17	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Large Value Fund -Series 18	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Large Value Fund -Series 19	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Large Value Fund -Series 20	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Large Value Fund -Series 21	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Large Value Fund -Series 22	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Private Equity Fund - Series 2	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Large Value Fund -Series 14	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED

Name of Scheme	Name of Fund
360 One Large Value Fund -Series 15	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
India Housing Fund – Series 4	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Mid-Stage Venture Fund I	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 One Fixed Income Plus Fund - Series 1	360 ONE ASSET MANAGEMENT LIMITED
360 ONE Income Opportunities Fund - Series 6	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE Healthcare Opportunities Fund	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE Income Opportunities Fund - Series 5	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE Special Opportunities Fund - Series 12	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE Private Equity Fund - Series 2A	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE Special Opportunities Fund - Series 13	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE Income Opportunities Fund - Series 7	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE Multi Asset Alternates Fund - Series 2	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE Real Assets Advantage Fund	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE Equity Opportunity Fund - Series 4	360 ONE ASSET MANAGEMENT LIMITED
360 ONE Multi-Stage Defence and Space Fund	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE Early-Stage Fund - Series 1	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE PIPE Fund	360 ONE ASSET MANAGEMENT LIMITED
360 One Consumer Opportunities Fund	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE LVF Treasury Solutions Fund	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE Real Estate Opportunities Fund	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE Real Assets Development Fund	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE Multi-Stage Defence and Space Fund CIV Series 1	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE Multi-Stage Defence and Space Fund CIV Series 2	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE Real Assets Advantage CIV Fund – Series 1	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE Real Assets Advantage CIV Fund – Series 2	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE Real Assets Development CIV Fund - Series 1	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE Real Assets Development CIV Fund - Series 2	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE Special Opportunities Fund – Series 12 – CIV Series 2	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE Special Opportunities Fund – Series 13 – CIV Series 2	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED
360 ONE Large Value Fund Series 26	360 ONE ALTERNATES ASSET MANAGEMENT LIMITED

ii **Details of transaction/balances with related parties are as under:**

Name of related party - 360 ONE Asset Management Limited	Nature of Relationship	Expense for Year Ended March 31, 2026	Payable/ (Receivable) As At March 31, 2026	Expenses for the Year Ended March 31, 2025	Payable/ (Receivable) As At March 31, 2025
360 ONE Dynamic Bond Fund	Management Fees	120.02	26.14	127.85	20.69
360 ONE LIQUID FUND	Management Fees	126.24	30.88	104.79	19.93
360 ONE Focused Fund	Management Fees	4,470.87	739.04	4,320.04	565.56
360 ONE QUANT FUND	Management Fees	375.41	118.86	155.54	66.94
360 ONE ELSS Tax Saver Nifty 50 Index Fund	Management Fees	8.00	8.64	0.07	0.07
360 ONE FLEXICAP FUND	Management Fees	629.06	104.67	362.98	161.18
360 ONE Balanced Hybrid Fund	Management Fees	312.23	124.44	274.16	116.77
360 ONE GOLD ETF	Management Fees	8.93	0.61	0.15	0.16
360 ONE SILVER ETF	Management Fees	1.06	(1.50)	0.01	0.01
360 ONE OVERNIGHT FUND	Management Fees	3.57	1.39	-	-
360 ONE Multi Asset Allocation Fund	Management Fees	52.06	27.19	-	-

iii Details of transaction/balances with related parties are as under:

Name of related party - 360 ONE Asset Trustee Limited	Nature of relationship	Expense for Year Ended March 31, 2026	Payable/ (Receivable) As At March 31, 2026	Expenses for the Year Ended March 31, 2025	Payable/ (Receivable) As At March 31, 2025
360 ONE Dynamic Bond Fund	Trusteeship Fees	0.66	0.05	0.75	0.06
360 ONE LIQUID FUND	Trusteeship Fees	1.00	0.10	0.88	0.09
360 ONE Focused Fund	Trusteeship Fees	7.18	0.54	7.35	0.56
360 ONE QUANT FUND	Trusteeship Fees	0.81	0.07	0.47	0.05
360 ONE ELSS Tax Saver Nifty 50 Index Fund	Trusteeship Fees	0.09	0.01	0.07	0.01
360 ONE FLEXICAP FUND	Trusteeship Fees	2.75	0.16	10.11	1.19
360 ONE Balanced Hybrid Fund	Trusteeship Fees	1.31	0.06	7.90	0.70
360 ONE GOLD ETF	Trusteeship Fees	0.06	0.01	-	-
360 ONE SILVER ETF	Trusteeship Fees	0.03	-	-	-
360 ONE OVERNIGHT FUND	Trusteeship Fees	0.15	0.03	-	-
360 ONE Multi Asset Allocation Fund	Trusteeship Fees	0.16	0.03	-	-

iii Details of transaction with related parties are as under: Investments
Subscription and/or Redemption by Related Party in schemes of the Fund

For the year ended March 31, 2026

Name of Related Party	Scheme		Year Ended March 31, 2026		Balance as at March 31, 2026
			Subscription**	Redemption	
INDIA HOUSING FUND	360 ONE Liquid Fund Direct Plan Growth	4,439.46	8,499.58	12,054.94	958.32
360 One SEED VENTURES FUND - SERIES 2	360 ONE Liquid Fund Direct Plan Growth	1,551.78	1,238.94	2,569.55	256.83
INDIA HOUSING FUND SERIES 2	360 ONE Liquid Fund Direct Plan Growth	673.74	100.00	200.00	609.87
360 One Monopolistic Market Intermediaries Fund	360 ONE OVERNIGHT FUND - DIRECT PLAN - GROWTH	-	13,236.84	8,697.44	4,594.42
360 One Monopolistic Market Intermediaries Fund	360 ONE Liquid Fund Direct Plan Growth	10,991.30	28,013.35	31,790.44	7,809.94
360 One Special Opportunities Fund – Series 9	360 ONE Liquid Fund Direct Plan Growth	-	32,396.03	27,465.19	5,060.78
360 One Special Opportunities Fund – Series 9	360 ONE OVERNIGHT FUND - DIRECT PLAN - GROWTH	-	5,044.75	-	5,058.39
360 One Special Opportunities Fund Series 8	360 ONE Liquid Fund Direct Plan Growth	19,796.83	44,537.27	46,481.72	18,810.70
360 One Special Opportunities Fund Series 8	360 ONE OVERNIGHT FUND - DIRECT PLAN - GROWTH	-	14,845.26	12,413.80	2,498.68
360 One Special Opportunities Fund Series 4	360 ONE Liquid Fund Direct Plan Growth	11,675.94	31,398.43	34,895.86	8,649.35
360 ONE MID STAGE VENTURE FUND I	360 ONE Liquid Fund Direct Plan Growth	216.99	4,435.78	4,644.83	35.24
360 ONE HEALTHCARE OPPORTUNITIES FUND	360 ONE Liquid Fund Direct Plan Growth	6,036.37	6,498	10,614.75	2,375.21

Name of Related Party	Scheme		Year Ended March 31, 2026		Balance as at March 31, 2026
			Subscription**	Redemption	
360 ONE SPECIAL OPPORTUNITIES FUND SERIES 13	360 ONE OVERNIGHT FUND - DIRECT PLAN - GROWTH	-	15,592.72	14,325.99	1,294.14
360 ONE INCOME OPPORTUNITIES FUND SERIES 6	360 ONE OVERNIGHT FUND - DIRECT PLAN - GROWTH	-	453.98	441.89	13.10
360 ONE PRIVATE EQUITY FUND SERIES 2	360 ONE OVERNIGHT FUND - DIRECT PLAN - GROWTH	-	4,572.77	4,038.07	539.60
360 ONE EARLY STAGE FUND SERIES 1	360 ONE Liquid Fund Direct Plan Growth	824.78	786.17	1,322.08	305.46
360 ONE TECH LARGE VALUE FUND	360 ONE Liquid Fund Direct Plan Growth	-	276.04	11.52	267.86
360 ONE LARGE VALUE FUND SERIES 21	360 ONE Liquid Fund Direct Plan Growth	-	840.91	847.54	19.11
360 ONE 4 POINT 0 HEALTH VENTURES LARGE VALUE FUND	360 ONE Liquid Fund Direct Plan Growth	-	96.05	49.57	47.25
360 ONE MULTI STRATEGY FUND 2	360 ONE Liquid Fund Direct Plan Growth	-	0.05	-	0.05
360 ONE LARGE VALUE FUND SERIES 11	360 ONE Liquid Fund Direct Plan Growth	-	1,000.00	912.66	93.13
360 ONE INDIA PRIVATE EQUITY FUND SERIES 1A	360 ONE Liquid Fund Direct Plan Growth	-	2,134.94	1,486.00	685.13
360 ONE INDIA PRIVATE EQUITY FUND	360 ONE Liquid Fund Direct Plan Growth	-	113.04	54.08	60.07
360 ONE SPECIAL OPPORTUNITIES FUND SERIES 10	360 ONE Liquid Fund Direct Plan Growth	-	10,358.02	8,773.91	1,616.45
360 ONE SPECIAL OPPORTUNITIES FUND SERIES 10	360 ONE OVERNIGHT FUND - DIRECT PLAN - GROWTH	-	1,249.94	-	1,253.00
360 ONE LARGE VALUE FUND SERIES 12	360 ONE Liquid Fund Direct Plan Growth	-	1,476.60	1,400.69	88.29
360 ONE SPECIAL OPPORTUNITIES FUND SR 11	360 ONE Liquid Fund Direct Plan Growth	-	14,891.47	14,697.63	228.12
360 ONE EQUITY OPPORTUNITIES FUND	360 ONE Liquid Fund Direct Plan Growth	-	147.04	37.76	110.83
360 ONE LARGE VALUE FUND SERIES 14	360 ONE Liquid Fund Direct Plan Growth	-	3,311.58	1,507.60	1,835.80
360 ONE LARGE VALUE FUND SERIES 15	360 ONE Liquid Fund Direct Plan Growth	-	675.35	4.05	672.27
360 ONE LARGE VALUE FUND SERIES 15	360 ONE OVERNIGHT FUND - DIRECT PLAN - GROWTH	-	658.28	-	658.86
360 ONE REAL ASSETS ADVANTAGE FUND	360 ONE OVERNIGHT FUND - DIRECT PLAN - GROWTH	-	14,599.27	12,093.87	2,603.65
360 ONE REAL ASSETS ADVANTAGE FUND	360 ONE Liquid Fund Direct Plan Growth	-	61,396.93	51,867.06	10,016.84
360 ONE LARGE VALUE FUND - SERIES 18	360 ONE Liquid Fund Direct Plan Growth	-	680.97	207.35	484.51
INDIA HOUSING FUND SERIES 4	360 ONE Liquid Fund Direct Plan Growth	-	849.96	200.19	661.38

Name of Related Party	Scheme		Year Ended March 31, 2026		Balance as at March 31, 2026
			Subscription**	Redemption	
360 ONE MULTI STAGE DEFENCE AND SPACE FUND	360 ONE Liquid Fund Direct Plan Growth	-	9,143.64	4,098.12	5,116.62
360 ONE MULTI STAGE DEFENCE AND SPACE FUND	360 ONE OVERNIGHT FUND - DIRECT PLAN - GROWTH	-	1,169.94	-	1,177.30
360 ONE INCOME OPPORTUNITIES FUND SERIES 5	360 ONE Liquid Fund Direct Plan Growth	-	37,798.11	37,353.05	746.12
360 One Commercial Yield Fund	360 ONE Liquid Fund Direct Plan Growth	-	45,397.73	23,769.43	21,735.09
360 One Commercial Yield Fund	360 ONE OVERNIGHT FUND - DIRECT PLAN - GROWTH	-	3,229.84	-	3,239.65
360 ONE REAL ESTATE OPPORTUNITIES FUND	360 ONE Liquid Fund Direct Plan Growth	-	499.98	-	507.47
360 ONE REAL ASSETS DEVELOPMENT FUND	360 ONE Liquid Fund Direct Plan Growth	-	21,898.91	11,969.75	10,016.50
360 ONE REAL ASSETS DEVELOPMENT FUND	360 ONE OVERNIGHT FUND - DIRECT PLAN - GROWTH	-	2,699.87	-	2,703.79
360 ONE INCOME OPPORTUNITIES FUND SERIES 7	360 ONE OVERNIGHT FUND - DIRECT PLAN - GROWTH	-	6,149.69	4,546.48	1,620.71
360 ONE REAL ASSETS ADVANTAGE CIV FUND SERIES I	360 ONE Liquid Fund Direct Plan Growth	-	100.00	-	100.99

For the Year Ended March 31, 2025

Name of Related Party	Scheme	Year Ended March 31, 2025		Balance as at March 31, 2025
		Subscription**	Redemption	
360 ONE HEALTHCARE OPPORTUNITIES FUND	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 ONE LARGE VALUE FUND SERIES 13	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 ONE MID STAGE VENTURE FUND I	360 ONE Liquid Fund Direct Plan Growth	-	-	-
5PAISA CAPITAL LTD	360 ONE Focused Equity Fund Direct Plan Growth	-	-	-
5PAISA CAPITAL LTD	360 ONE Focused Equity Fund Direct Plan IDCW Payout	-	-	-
5PAISA CAPITAL LTD	360 ONE Focused Equity Fund Regular Plan Growth	-	-	-
5PAISA CAPITAL LTD	360 ONE Liquid Fund Regular Plan Growth	-	-	-
360 One 4 point 0 Health Ventures Large Value Fund	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Commercial Yield Fund	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Equity Opportunity Fund	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Income Opportunities Fund - Series 2	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Income Opportunities Fund - Series 3	360 ONE Liquid Fund Direct Plan Growth	12,504	12,561.66	-
360 One Special Opportunities Fund Series 4	360 ONE Liquid Fund Direct Plan Growth	-	-	-

Name of Related Party	Scheme	Year Ended March 31, 2025		Balance as at March 31, 2025
		Subscription**	Redemption	
360 One India Private Equity Fund	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One India Private Equity Fund SERIES 1A	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Large Value Fund - Series 10	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Large Value Fund - Series 11	360 ONE Liquid Fund Direct Plan Growth	20.17	20.25	-
360 One Large Value Fund - Series 12	360 ONE Liquid Fund Direct Plan Growth	21.89	29.37	-
360 ONE Large Value Fund – Series 14	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Large Value Fund – Series 2	360 ONE Liquid Fund Direct Plan Growth	541.00	545.81	- 4.81
360 One Large Value Fund – Series 3	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Large Value Fund – Series 4	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Large Value Fund – Series 5	360 ONE Liquid Fund Direct Plan Growth	120.00	121.96	-
360 One Large Value Fund – Series 6	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Large Value Fund – Series 7	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Large Value Fund – Series 8	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Large Value Fund – Series 9	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Monopolistic Market Intermediaries Fund	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Multi-Strategy Fund - Series 2	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Special Opportunities Fund - Series 10	360 ONE Focused Equity Fund Direct Plan Growth	-	-	-
360 One Private Equity Fund - Series 2	360 ONE Liquid Fund Direct Plan Growth	1,311.90	1,318.05	-
IIFL SECURITIES LIMITED	360 ONE Focused Equity Fund Direct Plan Growth	-	-	-
IIFL SECURITIES LIMITED	360 ONE Focused Equity Fund Regular Plan Growth	-	-	-
IIFL SECURITIES LIMITED	360 ONE Focused Equity Fund Regular Plan IDCW Payout	-	-	-
IIFL SECURITIES LIMITED	360 ONE Focused Equity Fund Regular Plan IDCW Reinvestment	-	-	-
360 One Seed Ventures Fund 1	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Seed Ventures Fund 1	360 ONE Liquid Fund Regular Plan IDCW Reinvestment Daily	-	-	-
360 One SEED VENTURES FUND - SERIES 2	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Select Equity Fund	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 ONE Special Opportunities Fund	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Special Opportunities Fund - Series 10	360 ONE Liquid Fund Direct Plan Growth	1,534.60	2,091.04	-

Name of Related Party	Scheme	Year Ended March 31, 2025		Balance as at March 31, 2025
		Subscription**	Redemption	
360 One Special Opportunities Fund Series 11	360 ONE Liquid Fund Direct Plan Growth	4,052.48	4,067.94	-
360 One Special Opportunities Fund - Series 3	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Special Opportunities Fund - Series 5	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Special Opportunities Fund Series 8	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Special Opportunities Fund – Series 9	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Special Opportunities Fund - Series 4	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Special Opportunities Fund - Series 7	360 ONE Liquid Fund Direct Plan Growth	14,583.80	15,174.60	-
360 ONE SPECIAL OPPORTUNITIES FUND SR 6	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Special Opportunities Fund - Series 2	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 One Tech Large Value Fund	360 ONE Liquid Fund Direct Plan Growth	-	-	-
360 ONE Prime Limited	360 ONE Dynamic Bond Fund Direct Plan Growth	-	-	-
360 ONE Prime Limited	360 ONE Liquid Fund Regular Plan Growth	-	-	-
360 ONE Prime Limited	360 ONE Dynamic Bond Fund Direct Plan Growth	-	-	-
INDIA HOUSING FUND	360 ONE Liquid Fund Direct Plan Growth	-	-	-
INDIA HOUSING FUND SERIES 3	360 ONE Liquid Fund Direct Plan Growth	-	-	-
India Infoline Finance Limited	360 ONE Focused Equity Fund Regular Plan Growth	-	-	-
KYRUSH INVESTMENT	360 ONE ELSS Tax Saver Nifty 50 Index Fund Direct Plan Growth	-	-	-
360 ONE LARGE VALUE FUND SERIES 15	360 ONE Liquid Fund Direct Plan Growth	760.10	764.20	-
360 ONE LARGE VALUE FUND SERIES 15	360 ONE Liquid Fund Direct Plan Growth	241.01	242.55	-
360 ONE LARGE VALUE FUND SERIES 19	360 ONE Liquid Fund Direct Plan Growth	22.18	22.27	-
360 ONE PRIME LIMITED	360 ONE Dynamic Bond Fund Direct Plan Growth	5,000.00	5,003.36	-
NEW GROWTH COMTRADE PVT LTD	360 ONE Liquid Fund Direct Plan Growth	1,410.00	692.39	-
360 ONE INCOME OPPORTUNITIES FUND SERIES 5	360 ONE Liquid Fund Direct Plan Growth	9,237.00	9,267.06	-

** Subscriptions include reinvestments

The above excludes transactions on account of unit capital which are made on an arm's length basis with certain associate directors of the asset manager and the trustee who is not considered to be key managerial personnel

Interscheme transactions covered by Indian Accounting standard - 24 - Nil

iv Refer Note 23 for details of Management Fees and Trusteeship fees

v Refer Note 33 for Disclosure under SEBI (Mutual Funds) Regulations, 1996, Regulation 25(8) of transaction with associates

vi Other transactions / balances with related parties:

Investment in Securities of Associates and Group Companies: Nil

Detail of Investments held by the Asset Manager/Sponsor/Trustee in various Schemes of the Fund - Refer Note 41 (i)

Inter-scheme transactions: Nil

Investment by one scheme in another scheme during the year - Refer Note 41 (ii)

41 Holding of Asset Manager/Sponsor/Trustee

i Detail of Investments held by the AMC in various Schemes of the Fund

(Rs. In Lakhs)

Company/Scheme Name	Units held as on March 31, 2026	Market Value as on March 31, 2026	Units held as on March 31, 2025	Market Value as on March 31, 2025
360 ONE Focused Fund	19,23,736.747	908.161	19,23,736.747	957.288
360 ONE Dynamic Bond Fund	5,63,624.612	138.459	5,63,624.612	130.959
360 ONE Liquid Fund	4,769.068	100.682	4,769.068	94.919
360 ONE Quant Fund	5,52,154.346	99.185	4,99,975.001	91.777
360 ONE ELSS Nifty 50 Tax Saver Index Fund	40,82,172.385	515.505	40,82,172.385	537.985
360 ONE FLEXICAP FUND	17,38,561.990	238.616	10,23,832.622	146.538
360 ONE Balanced Hybrid Fund	8,08,249.056	100.567	8,08,249.056	99.770
360 ONE Multi Asset Allocation Fund	2,58,530.065	30.027		

There is Nil holding for Sponsor and Trustee

ii Investment by one scheme in another scheme during the year

(Rs. In Lakhs)

Scheme Name (Investor)	Scheme Name (Investee)	Subscription during the year	Redemption during the year	Market Value as on March 31, 2026
360 ONE Focused Fund	360 One Liquid Fund - Direct Plan - Growth	12,000.00	11,998.85	-
360 ONE Focused Fund	360 ONE Overnight Fund Direct Plan Growth	500.00	500.43	-
360 ONE FLEXICAP FUND	360 ONE Overnight Fund Direct Plan Growth	500.00	500.43	-
360 ONE Balanced Hybrid Fund	360 ONE Overnight Fund Direct Plan Growth	500.00	500.43	-
360 ONE Multi Asset Allocation Fund	360 One Silver Exchange traded fund	4,155.60	5,959.67	-
360 ONE Multi Asset Allocation Fund	360 One Gold Exchange Traded Fund	9,367.94	1,276.67	9,567.45

42 SEGMENT REPORTING

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker (CODM). The CODM's function is to allocate the resources of the Fund and assess the performance of the operating segments of the Fund.

The Scheme operates only in one segment i.e. to primarily generate returns, based on Schemes' Investment Objectives and there is no separate reportable segment. All assets of the Fund are domiciled in India. There are no customers contributing in excess of 10% of the total revenue of the Fund.

43 Disclosure for derivative transactions as required by SEBI circular Cir/IMD/DF/11/2010 dated August 18, 2010, has been made in Annexure 12

44 Financial risk review and management

Risk Management Framework:

The AMC has a Risk Management Policy as required by the SEBI vide master circular SEBI/HO/IMD/IMD-1 DOF2/P/ CIR/2021/630 dated 27 September 2021 as amended from time to time. The objective of the Risk Management policy is as follows:

- To put in place a Risk Management Framework to effectively identify, measure, manage and control risks inherent in the AMC's Business.
- To align risk management with 360 ONE AMC's strategy, which aim to establish and maintain risk management framework.

- To define an appropriate risk management structure with clear roles and responsibilities.
- To consider business, legal, regulatory requirements and contractual obligations.

The CXO's act as the first line of defence who are responsible for identifying, measuring and monitoring the risk in their respective functions through self assessment and risk management activities. The second line of defence is periodic review by CRO. The Compliance Officer will be part of the second line for compliance procedures pertaining to compliance of SEBI regulations and circulars. The third line of defence is Internal Audit which is independent of management control and reports to the Audit Committee of the AMC Board.

This note presents information about the Scheme's exposure to each of the financial risks.

A. Credit risk, collateral provided and offsetting

The endeavor across schemes at all times is to prudently manage credit risk in accordance with the investment strategy of the schemes by investing in high quality, investible grade securities with adequate credit cover / collaterals and minimize exposure to counterparties which carry a higher perceived risk of default. Issuer level limits, group limits and sectoral limits in line with regulatory requirements and internal norms help minimize credit risk across schemes. The below information summarizes credit exposures of schemes across rating buckets as on 31st March, 2026 and 31st March, 2025.

The AMC has, in place, a robust credit review framework outlining the investment guidelines relating to credit risk. The AMC assesses and monitors the creditworthiness of the Fund's counterparties through periodic credit reviews of issuer entities including review of their financial statements. Besides, ratings issued by independent rating agencies and reliable publicly available news / information on issuer entities are tracked on a regular basis to initiate action where warranted. Credit review reports, maturity profile of credit-linked securities, watch list exposures and risk classification of scheme portfolios vis-à-vis defined risk-thresholds in the Scheme Information Document are regularly reported to and reviewed by the Investment Committee, Risk Management Committee of Boards and the Boards.

The schemes do not envisage any major settlement risk as the trades are settled through robust institutional settlement mechanisms with appropriate risk controls including margining requirements.

i. Credit quality analysis

Exposure to credit risk across schemes arises in respect of the following financial instruments:

a) Cash and cash equivalents

This includes reverse repo and tri-party repo (TREPS) in government securities which carry a sovereign rating with guaranteed institutional settlement mechanisms in place. Credit risk relating to receivables from reverse sale and repurchase / TREPS agreements is considered small due to the quality of collateral and the fact that the counterparty to the transaction is CCIL. As at the reporting date, receivables from reverse sale and repurchase / TREPS agreements were concentrated among one counterparty which is CCIL (March 31, 2025: One counterparty, CCIL) whose credit ratings were SOV (March 31, 2025: SOV). Details of receivables from reverse sale and repurchase / TREPS agreements is given in Annexure 17

b) Other Bank Balances: This includes balances held in current accounts of reputed banks with high credit standing. This also includes reverse repo and tri-party repo (TREPS) in government securities which carry a sovereign rating with guaranteed institutional settlement mechanisms in place.

c) Contract for sale of investment in securities and derivative financial instruments receivable: These represent margin accounts with clearing corporations and sales transactions awaiting settlement. Credit risk relating to unsettled transactions is considered small due to the short settlement period involved, settlement of trades through clearing platforms and creditworthiness of the counterparties with whom these transactions are executed.

d) Investments in debt and money market securities: These include investments in governments securities and in corporate debt and money market securities. Government securities have insignificant credit risk while other debt instruments are rated by independent credit rating agencies. Rating wise exposures of the Schemes' corporate debt and money market instruments as on 31 March 2026 and 31 March 2025 are given in Annexure 11

e) Derivatives: The schemes may use derivatives instruments like Interest Rate Swaps or other derivative instruments for the purpose of hedging and portfolio balancing, as permitted under the SEBI Regulations and guidelines and investment objectives of the Scheme. Usage of derivatives may expose the schemes to risk inherent to such derivatives e.g. when a credit event such as a default occurs - all outstanding

transactions under the agreement with the counterparty are terminated, the termination value is assessed and only a single net amount is payable in settlement of all transactions with the counterparty. Derivatives contracts, if entered into, would be with banks and financial institutions as counterparties, with investment grade ratings. The schemes did not hold any credit derivative instruments in the course of the reporting period.

ii. Concentration of credit risk

The AMC reviews the credit concentration of debt and money market securities held based on counterparties and industries.

As at 31 March 2026 and 31 March 2025, across portfolios of debt schemes, no individual issuer exposure exceeded 10% of the net assets of any scheme and exposure to no group of issuers exceeded 20% of the net assets of the schemes.

The AMC reviews the credit concentration of debt and money market securities held based on counterparties and industries. Industry wise concentrations of the Scheme's debt and money market instruments are given in Annexure 13 and Annexure 2. There were no significant concentrations in the debt and money market securities portfolio of credit risk to any individual issuer or group of issuers at March 31, 2026 or March 31, 2025

iii. Amounts arising from Expected Credit Loss

ECL is a probability weighted estimate of credit losses. It is measured as the present value of cash shortfalls (i.e. the difference between the cash flows due to the Scheme in accordance with contract and the cash flows that the Scheme expects to receive).

The Scheme has following types of financial assets that are subject to the expected credit loss:

- i. Cash and cash equivalents including receivables from reverse sale and repurchase/ TREPS agreements
- ii. Balance with banks
- iii. Receivables
- iv. Other financial assets

The Schemes continuously monitor all financial assets subject to ECLs to assess whether there has been a significant increase in credit risk or the asset has become credit impaired since initial recognition.

The Scheme applies following quantitative and qualitative criteria to assess whether there is significant increase in credit risk, or the asset has been credit impaired.

- i. Historical trend of collection from counterparty
- ii. The scheme's contractual rights with respect to recovery of dues from counterparty
- iii. Credit rating of counterparty and any relevant information available in public domain.

Based on the experience, the AMC expects to receive these amounts in full. Applying the requirements of Ind AS 109, the expected credit loss is immaterial for the Schemes and, as such, no ECL has been recognised.

iv. Offsetting financial assets and financial liabilities

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where the Fund currently has a legally enforceable right to offset the recognised amounts, and there is an intention to settle on a net basis or realise the asset and liability simultaneously.

B. Liquidity risk

Liquidity risk is the risk that the Schemes may not be able to generate sufficient cash resources to settle its obligations in full as they fall due or can only do so on terms that are materially disadvantageous.

The Scheme's policy and the AMC's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stress conditions, including estimated redemptions of units, without incurring unacceptable losses or risking damage to the Scheme's reputation.

The Schemes have the ability to borrow in the short term from Reverse repurchase transactions and Tri Party Repo. No such borrowings have arisen during the year and previous year.

The responsibility for liquidity risk management rests with the AMC and the Trustees, who has established an appropriate liquidity risk management framework for the management of the Fund's short-term, medium-term and long-term funding and liquidity management requirements. The Fund manages liquidity risk by maintaining adequate reserves, banking facilities and by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities.

The corporate debt market is relatively illiquid vis-à-vis the government securities market. Even though the government securities market is more liquid compared to that of other debt instruments, on occasions, there could be difficulties in transacting in the market due to extreme volatility or unusual constriction in market volumes. The Scheme is envisaged to be actively managed portfolios. The liquidity and volatility of a security are important criteria in security selection process. This ensures that liquidity risk is minimized for investments in fixed income and money markets. For schemes exposure to debt market securities, please refer Annexure 5.

C. Market risk

'Market risk' is the risk that changes in market prices – e.g. interest rates, foreign exchange rates, equity prices and credit spreads – will affect the Scheme's income or the fair value of investment held.

The Fund is exposed to market risk primarily related to Price risk (price risk can also be driven by valuation of companies and liquidity flows in the market), Credit Risk and Interest rate risk.

The Scheme is exposed to the risk that the fair value or future cash flows of its investment will fluctuate as a result of changes in interest rates. The Fund manager regularly assesses the economic condition, monitors changes in interest rate outlook and takes appropriate measures accordingly to control the impact of interest rate risk. The Fund's interest rate risk exposure is given in Annexure 10

The internal procedures require the AMC to manage interest rate risk on a daily basis in accordance with the policies and procedures in place. The debt portfolios are also subjected to stress test for interest rate risk along with credit and liquidity risk as per SEBI / AMFI defined norms and the stress threshold breaches are addressed as per SEBI prescribed norms for the same and the internal stress testing policies. The majority of the Fund's financial assets are Corporate Bond, Certificates of deposit, Commercial paper, State Government Securities and Central Government Securities, which are interest bearing.

The interest rate risk impact analysis for debt portfolios is based on the stress test input values provided by AMFI as per the SEBI defined stress testing norms. The debt portfolios are also subjected to stress test for interest rate risk along with credit and liquidity risk as per SEBI / AMFI defined norms and the stress threshold breaches (if any) are addressed as per SEBI prescribed norms for the same and the internal stress testing policies.

Sensitivity analysis

The sensitivity analysis reflects how net assets attributable to unit holders would have been affected by changes in the relevant risk variable that were reasonably possible at the reporting date. The interest rate risk impact analysis for debt portfolios is based on the stress test input values provided by AMFI as per the SEBI defined stress testing norms.

As at March 31, 2026, if prevailing interest rates had risen or declined by 50 basis points assuming a parallel shift in the yield curve with all other variables held constant, the Fund's net assets would have decreased or increased, respectively is given in Annexure 9. In practice, actual results may differ from this sensitivity analysis and the difference could be material.

i. Currency risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. Foreign currency risk arises from recognised financial assets and liabilities denominated in a currency that is not its functional currency (Indian Rupees).

The funds do not have any foreign currency exposure for the year ended March 31, 2026; and March 31, 2025 is Nil. Refer annexure 8

ii. Other market price risk

'Other market price risk' is the risk that the fair value of the financial instrument will fluctuate as a result of changes in market prices (other than those arising from interest rate risk or currency risk), whether caused by factors specific to an individual investment or its issuer or factors affecting all instruments traded in the market. The details of fund's exposure to price risk is given in Annexure 5.

Price risk is managed by the AMC by diversifying the portfolio. The Fund has an internal policy for the concentration of its investment portfolio profile.

Exposure to other market price risk

The concentration of the investments is reviewed as per counterparty-wise, group-wise, industry or sectorwise limits per SEBI and internal limits. The industry-wide concentration of Equity assets and liabilities, held by the Schemes as at the reporting date is set out under Annexure 6.

Sensitivity analysis

The sensitivity on net assets attributable to the unit holders of a reasonably possible weakening in the individual equity market prices at March 31, 2026 is given in Annexure 7. The analysis assumes that all other variables, in particular interest rates, remain constant.

All investments in debt and money market securities are fixed-income instruments. The Scheme expects price fluctuations for these investments to arise principally from interest rate, credit risk and liquidity risk. As a result, the Scheme is not subject to significant other market price risk on these investments. The market risk for these investments is covered in interest risk analysis above.

D. Operational and other risk

Operational and other risks are also defined as per SEBI risk management framework and are covered in the risk management policy of the AMC and the Fund.

E. Capital Management

Unitholders are entitled to receive proceeds of the NAV per unit of that Fund for all or any of the units of such unitholder. The units are redeemable for cash equal to a pro rata share of the Fund's series NAV. Upon issue and redemption of units, the net premium or discount to the face value of units is adjusted against the unit premium reserve of each option, after an appropriate portion of the issue proceeds and redemption payouts is credited / debited to the equalisation account.

The Fund may take appropriate steps in order to maintain, or if necessary adjust, its capital structure.

45 FAIR VALUE MEASUREMENT

A. Fair value hierarchy

As per Ind AS 113, 'Fair Value Measurement', the fair values of the financial assets or financial liabilities are defined as the price that would be received on sale of asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The Scheme measures its certain financial assets and financial liabilities at fair value at each reporting date.

All financial assets and financial liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 The fair value of financial instruments traded in active markets (such as publicly traded derivatives and equity securities) is based on quoted market prices at the end of the reporting period.

Level 2 The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2; and

Level 3 If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted equity securities, contingent consideration and indemnification asset included in level 3.

B. Valuation techniques

Valuation techniques for investments, in accordance with the investment valuation norms specified in SEBI Regulations are described in Note 18.d

C. Valuation framework

The Fund has a Valuation Committee which comprises of the following -

- a. Chief Information Officer (CIO)/ Whole Time Director (WTD)
- b. Chief Executive Officer (CEO)/ Whole Time Director (WTD)
- c. Risk Officer
- d. Senior Vice President - Operations
- e. Compliance Officer- MF
- f. Fund Manager – Equity/Debt

Scope of the Valuation Committee:

- a) Define valuation procedure and methodology for different types of securities
- b) Review, approve and recommend the valuation policy/ procedures to the AMC & Trustee Board for their approval and noting
- c) Review the accuracy and appropriateness of methods used in arriving at the fair value of securities and recommend changes, if any
- d) Review and approve valuation methodologies at least annually or more frequently based on market condition
- e) Review the policy and procedures on a periodic basis, at least once annually
- f) Review and approve the spread adjustment in the value of asset based on liquidity and issuer risk consideration
- g) Act as escalation body for pricing/ valuation issues, addressing areas of potential conflicts of interest
- h) Lay down procedures to prevent incorrect valuation
- i) Recommend valuation method during exceptional events
- j) Recommend valuation methodology for a new type of security
- k) Report to the AMC / Trustee Board regarding any deviations or incorrect valuations and disclosures to the investors

D. Fair value hierarchy - Financial instruments measured at fair value

Classification of Investments into Level 1, Level 2 and Level 3 for the year ended March 31, 2026; and March 31, 2025 is given in Annexure 3.

E. Transfer of financial asset between levels

Securities transferred between Level 1, Level 2 and Level 3 for the year ended March 31, 2026; and March 31, 2025 is Nil

F. Financial instruments not measured at fair value

The financial instruments not measured at FVTPL include:

- i. Cash and cash equivalents, balances with banks, receivables / payables, other financial and non-financial assets / liabilities. These are short-term financial assets and financial liabilities carried at amortised cost which is a reasonable approximation of its fair value, because of their short-term nature and the high credit quality of counterparties; and
- ii. Net assets attributable to unit holders. The Scheme routinely redeems and issues the redeemable shares at the amount equal to the proportionate share of net assets of the Fund at the time of redemption, calculated on a basis consistent with that used in these financial statements. Accordingly, the carrying amount of net assets attributable to holders of redeemable shares approximates their fair value is given in Annexure 4.

46 MATURITY ANALYSIS OF ASSETS AND LIABILITIES

The analysis of assets and liabilities analysed according to their maturity profile as at March 31, 2026 is given in Annexure 16

Investments are readily realisable. For the purpose of this disclosure, management has estimated the amounts and disclosed accordingly. Further, the fund cannot estimate the timing of settlement of Net assets attributable to holder of redeemable units.

47 EVENTS AFTER REPORTING PERIOD

There are no events after the reporting period to be disclosed

48 The above financials have been reviewed by the Audit Committee and approved by the Board of Directors of the company, at their meeting held on 14th July, 2026.**49 SUPPLEMENTARY INVESTMENT PORTFOLIO INFORMATION AND INDUSTRYWISE CLASSIFICATION is given in ANNEXURE 2**

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/- Ashish Ongari Fund Manager	Sd/- Pranav Mise Fund Manager	Sd/- Viral Mehta Fund Manager
			Sd/- Milan Mody Fund Manager	Sd/- Mayur Patel Fund Manager	Sd/- Rahul Khetawat 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

Annexure 1

Disclosure under Regulation 25 (11) of SEBI (Mutual Fund) Regulations, 1996

Investments made by the schemes of 360 ONE Mutual Fund in Companies or their subsidiaries that have invested more than 5% of the net assets of any scheme

Name of the Company	Scheme Invested by the Company	Investments made by the Schemes of 360 ONE Mutual Fund in the Company or its subsidiary	Aggregate cost of acquisition during the period ended March 31, 2026 (Rupees in Lakhs)	Outstanding as on March 31, 2026 (Rupees in Lakhs)
Dixon Technologies (India) Limited	360 ONE OVERNIGHT FUND	360 ONE Balanced Hybrid Fund	70.87	-
		360 ONE FLEXICAP FUND	2,617.46	-
		360 ONE QUANT FUND	2,065.14	-

Note: The above investments were made to optimize return and high liquidity. The investments have been made purely on fundamental consideration after carrying out proper due diligence & research.

Annexure 2

360 ONE Dynamic Bond Fund

SUPPLEMENTARY INVESTMENT PORTFOLIO INFORMATION AND INDUSTRY WISE CLASSIFICATION

Details of investment portfolio and industry wise classification of the Scheme's investments in each category of investments at March 31, 2026 are presented below. The industry and company exposures are stated as a percentage of the Scheme's net assets as at 31 March 2026, as well as the aggregate investments in each investment category.

Industry and Company Particulars	Quantity	Amount (Rs. in Lakhs)	Percentage to Net Assets	Percentage to Investment Category
<u>DEBENTURES / BONDS</u>				
BANKS	25,00,000.00	2,503.13	4.21	10.72
7.8% HDFC Bank NCD Sr AA-010 (MD 06/09/2032)	25,00,000.00	2,503.13	4.21	10.72
FINANCE	1,37,00,000.00	13,771.24	23.15	59.00
7.68% SIDBI NCD Ser I (MD 10/09/2027)	1,00,000.00	100.17	0.17	0.43
7.87% LIC Hsg Fin Ltd Tr 440 NCD(MD 14/05/2029)	15,00,000.00	1,506.99	2.53	6.46
8.025% LIC Hsg Fin Tr 432 NCD (MD 23/03/2033)	25,00,000.00	2,541.79	4.27	10.89
8.05% PNB Housing Fin Ltd NCD SR LXVIII(06/02/30)	25,00,000.00	2,514.56	4.23	10.77
8.20% Muthoot Finance Ltd (MD 30/04/2030)	25,00,000.00	2,479.21	4.17	10.62
8.60% Cholamandalam Invt Ser 5 NCD(MD 07/12/2028)	1,00,000.00	101.11	0.17	0.43
8.60% Cholamandalam Invt&Fin NCD(MD 05/03/2029)	5,00,000.00	506.43	0.85	2.17
8.65% Cholamandalam Invt&Fin Sr643 NCD(MD28/05/29)	15,00,000.00	1,518.67	2.55	6.51
9.25% SK Finance NCD (MD 02/01/2028)	25,00,000.00	2,502.31	4.21	10.72
POWER	30,00,000.00	2,979.36	5.01	12.76
6.4% Jamnagar Uti & Pow Pvt NCD Sr 6 (MD29/09/26)	30,00,000.00	2,979.36	5.01	12.76
REALTY	41,00,000.00	4,089.79	6.87	17.52
6.9601% Mindspace Busi Park REIT NCD(MD08/12/2028)	10,00,000.00	983.12	1.65	4.21
7.73% Embassy Off Park NCD Sr XII (MD14/12/29)	25,00,000.00	2,505.08	4.21	10.73
7.95% Mindspace Busines Park REIT NCD(MD27/07/27)	6,00,000.00	601.59	1.01	2.58
TOTAL	2,33,00,000.00	23,343.52	39.24	100.00
<u>CENTRAL AND STATE GOVERNMENT SECURITIES</u>				
GOVERNMENT OF INDIA	2,76,61,400.00	27,784.38	46.71	100.00
6.01% GOI (MD 21/07/2030)	2,50,000.00	243.01	0.41	0.87
6.54% GOI (MD 17/01/2032)	5,00,000.00	490.12	0.82	1.77
7.18% GOI (MD 24/07/2037)	35,00,000.00	3,492.85	5.87	12.57
7.23% GOI (MD 15/04/2039)	25,00,000.00	2,495.32	4.20	8.98
7.24% GOI (MD 18/08/2055)	2,50,000.00	235.36	0.39	0.84
7.26% GOI (MD 22/08/2032)	65,00,000.00	6,565.20	11.04	23.63
7.41% GOI (MD 19/12/2036)	30,00,000.00	3,058.35	5.14	11.01
7.6% Gujarat SDL (MD 08/02/2035)	25,00,000.00	2,496.46	4.20	8.99
7.64% Madhya Pradesh SDL (MD 08/02/2033)	25,00,000.00	2,503.26	4.21	9.01
7.66% Gujarat SDL (MD 22/02/2030)	6,61,400.00	672.28	1.13	2.42
7.69% Gujarat SDL (MD 20/12/2027)	5,00,000.00	511.04	0.86	1.83
7.71% Gujarat SDL (MD 01/03/2033)	15,00,000.00	1,513.41	2.54	5.45
7.71% Gujarat SDL (MD 08/03/2034)	15,00,000.00	1,511.83	2.54	5.44
7.74% Madhya Pradesh SDL (MD 23/03/2043)	10,00,000.00	985.36	1.66	3.55
7.74% Maharashtra SDL (MD 01/03/2033)	10,00,000.00	1,010.53	1.70	3.64
TOTAL	2,76,61,400.00	27,784.38	46.71	100.00

Industry and Company Particulars	Quantity	Amount (Rs. in Lakhs)	Percentage to Net Assets	Percentage to Investment Category
<u>CERTIFICATE OF DEPOSIT</u>				
BANKS	5,00,000.00	499.89	0.84	43.12
Union Bank of India CD (MD 02/04/2026)	5,00,000.00	499.89	0.84	43.12
FINANCE	7,00,000.00	659.40	1.11	56.88
Small Ind Dev Bk of India CD (MD 05/02/2027)	7,00,000.00	659.40	1.11	56.88
TOTAL	12,00,000.00	1,159.29	1.95	100.00
<u>CORPORATE DEBT MARKET DEVELOPMENT FUND (CDMDF) - CLASS A2</u>				
OTHERS	1,942.58	227.14	0.38	100.00
Corporate Debt Market Development Fund Class A2	1,942.58	227.14	0.38	100.00
TOTAL	1,942.58	227.14	0.38	100.00
<u>INVESTMENT IN INFRASTRUCTURE TRUST UNITS</u>				
CONSTRUCTION	25,35,250.00	1,736.90	2.92	100.00
Capital Infra Trust	25,35,250.00	1,736.90	2.92	100.00
TOTAL	25,35,250.00	1,736.90	2.92	100.00
<u>REAL ESTATE INVESTMENT TRUST UNITS</u>				
REALTY	9,76,511.00	3,971.50	6.67	100.00
Brookfield India Real Estate Trust	1,70,318.00	551.30	0.92	13.88
Embassy Office Parks REIT	6,95,865.00	2,924.65	4.92	73.65
Mindspace Business Parks REIT	1,10,328.00	495.55	0.83	12.47
TOTAL	9,76,511.00	3,971.50	6.67	100.00
OTHER CURRENT ASSETS		1,413.24	2.38	
TOTAL ASSETS		59,635.97	100.25	
LESS: CURRENT LIABILITIES		147.90	0.25	
NET ASSETS		59,488.07	100.00	

360 ONE LIQUID FUND

SUPPLEMENTARY INVESTMENT PORTFOLIO INFORMATION AND INDUSTRY WISE CLASSIFICATION

Details of investment portfolio and industry wise classification of the Scheme's investments in each category of investments at March 31, 2026 are presented below. The industry and company exposures are stated as a percentage of the Scheme's net assets as at 31 March 2026, as well as the aggregate investments in each investment category.

Industry and Company Particulars	Quantity	Amount (Rs. in Lakhs)	Percentage to Net Assets	Percentage to Investment Category
<u>DEBENTURES / BONDS</u>				
FINANCE	25,00,000.00	2,501.47	2.12	100.00
8.75% Shriram Fin Ltd NCD PPD V Op2 (MD 15/06/26)	25,00,000.00	2,501.47	2.12	100.00
TOTAL	25,00,000.00	2,501.47	2.12	100.00
<u>CENTRAL AND STATE GOVERNMENT SECURITIES</u>				
GOVERNMENT OF INDIA	25,00,000.00	2,500.25	2.13	100.00
5.63% GOI (MD 12/04/2026)	25,00,000.00	2,500.25	2.13	100.00
TOTAL	25,00,000.00	2,500.25	2.13	100.00
<u>COMMERCIAL PAPER</u>				
CAPITAL MARKETS	50,00,000.00	4,911.28	4.17	18.12
HDFC Securities Limited CP (MD 24/06/2026)	50,00,000.00	4,911.28	4.17	18.12
FINANCE	2,00,00,000.00	19,732.78	16.76	72.80
Axis Finance Limited CP (MD 18/05/2026)	50,00,000.00	4,945.24	4.20	18.25
Bajaj Finance Limited CP (MD 29/04/2026)	25,00,000.00	2,484.69	2.11	9.16
Export Import Bank of India CP (MD 01/06/2026)	25,00,000.00	2,468.45	2.10	9.11
National Bank For Agri & Rural CP (MD 15/06/2026)	25,00,000.00	2,461.73	2.09	9.08
Power Finance Corporation Ltd CP (MD 25/06/2026)	50,00,000.00	4,914.62	4.17	18.13
Small Ind Dev Bk of India CP (MD 23/06/2026)	25,00,000.00	2,458.05	2.09	9.07
REALTY	25,00,000.00	2,461.03	2.09	9.08
Embassy Office Parks REIT CP (MD 16/06/2026)	25,00,000.00	2,461.03	2.09	9.08
TOTAL	2,75,00,000.00	27,105.09	23.02	100.00
<u>CERTIFICATE OF DEPOSIT</u>				
BANKS	5,95,00,000.00	58,799.78	49.95	100.00
Axis Bank Limited CD (MD 15/05/2026)	25,00,000.00	2,475.83	2.11	4.21
Axis Bank Limited CD (MD 24/06/2026)	25,00,000.00	2,458.25	2.08	4.18
Axis Bank Limited CD (MD 29/04/2026)	25,00,000.00	2,485.29	2.12	4.23
Axis Bank Limited CD (MD 30/04/2026)	25,00,000.00	2,484.17	2.11	4.23
Bank of Baroda CD (MD 04/06/2026)	25,00,000.00	2,468.03	2.09	4.19
Bank of Baroda CD (MD 05/06/2026)	25,00,000.00	2,467.70	2.10	4.20
Canara Bank CD (MD 22/06/2026)	25,00,000.00	2,459.22	2.09	4.18
Canara Bank CD (MD 26/05/2026)	25,00,000.00	2,470.59	2.10	4.20
HDFC Bank Limited CD (MD 02/04/2026)	5,00,000.00	499.90	0.42	0.85
HDFC Bank Limited CD (MD 11/06/2026)	50,00,000.00	4,928.95	4.19	8.39
HDFC Bank Limited CD (MD 24/06/2026)	25,00,000.00	2,457.58	2.09	4.18
IDFC First Bank Limited CD (MD 25/05/2026)	50,00,000.00	4,940.43	4.19	8.40
Indian Bank CD (MD 13/05/2026)	25,00,000.00	2,477.36	2.11	4.21
Indian Bank CD (MD 30/04/2026)	50,00,000.00	4,969.59	4.22	8.45
IndusInd Bank Limited CD (MD 22/06/2026)	50,00,000.00	4,915.71	4.17	8.36
Punjab National Bank CD (MD 23/06/2026)	25,00,000.00	2,458.74	2.09	4.19

Industry and Company Particulars	Quantity	Amount (Rs. in Lakhs)	Percentage to Net Assets	Percentage to Investment Category
RBL Bank Limited CD (MD 06/05/2026)	25,00,000.00	2,479.97	2.11	4.21
RBL Bank Limited CD (MD 26/05/2026)	50,00,000.00	4,937.69	4.19	8.40
Union Bank of India CD (MD 02/04/2026)	15,00,000.00	1,499.67	1.28	2.55
Union Bank of India CD (MD 10/06/2026)	25,00,000.00	2,465.11	2.09	4.19
TOTAL	5,95,00,000.00	58,799.78	49.95	100.00
<u>TREASURY BILLS</u>				
GOVERNMENT OF INDIA	2,65,00,000.00	26,326.17	22.36	100.00
182 Days Tbill (MD 18/06/2026)	45,00,000.00	4,448.66	3.78	16.90
182 Days Tbill (MD 30/04/2026)	5,00,000.00	497.90	0.42	1.89
364 Days Tbill (MD 02/04/2026)	5,00,000.00	499.93	0.43	1.90
364 Days Tbill (MD 10/04/2026)	5,00,000.00	499.34	0.42	1.89
364 Days Tbill (MD 18/06/2026)	15,00,000.00	1,482.89	1.26	5.64
91 Days Tbill (MD 09/04/2026)	25,00,000.00	2,497.10	2.12	9.48
91 Days Tbill (MD 11/06/2026)	25,00,000.00	2,474.04	2.10	9.40
91 Days Tbill (MD 14/05/2026)	50,00,000.00	4,969.27	4.23	18.88
91 Days Tbill (MD 22/05/2026)	25,00,000.00	2,481.62	2.10	9.42
91 Days Tbill (MD 23/04/2026)	25,00,000.00	2,492.04	2.12	9.47
91 Days Tbill (MD 30/04/2026)	40,00,000.00	3,983.38	3.38	15.13
TOTAL	2,65,00,000.00	26,326.17	22.36	100.00
<u>CORPORATE DEBT MARKET DEVELOPMENT FUND (CDMDF) - CLASS A2</u>				
OTHERS	2,589.96	302.84	0.26	100.00
Corporate Debt Market Development Fund Class A2	2,589.96	302.84	0.26	100.00
TOTAL	2,589.96	302.84	0.26	100.00
OTHER CURRENT ASSETS		(52,485.12)	(44.58)	
TOTAL ASSETS		65,050.48	55.26	
LESS: CURRENT LIABILITIES		(52,672.08)	(44.74)	
NET ASSETS		1,17,722.56	100.00	

360 ONE Focused Fund

SUPPLEMENTARY INVESTMENT PORTFOLIO INFORMATION AND INDUSTRY WISE CLASSIFICATION

Details of investment portfolio and industry wise classification of the Scheme's investments in each category of investments at March 31, 2026 are presented below. The industry and company exposures are stated as a percentage of the Scheme's net assets as at 31 March 2026, as well as the aggregate investments in each investment category.

Industry and Company Particulars	Quantity	Amount (Rs. in Lakhs)	Percentage to Net Assets	Percentage to Investment Category
<u>EQUITY SHARES</u>				
AGRICULTURAL, COMMERCIAL & CONSTRUCTION VEHICLES	60,01,106.00	23,692.37	3.92	4.13
Tata Motors Ltd	60,01,106.00	23,692.37	3.92	4.13
AUTO COMPONENTS	5,72,18,228.00	21,113.53	3.49	3.67
Motherson Sumi Wiring India Limited	5,72,18,228.00	21,113.53	3.49	3.67
AUTOMOBILES	2,28,351.00	11,561.41	1.91	2.02
Hero MotoCorp Limited	2,28,351.00	11,561.41	1.91	2.02
BANKS	1,44,89,646.00	1,17,348.21	19.41	20.43
Axis Bank Limited	23,38,361.00	27,155.39	4.49	4.72
HDFC Bank Limited	29,89,679.00	21,870.99	3.62	3.81
ICICI Bank Limited	42,16,389.00	50,845.44	8.41	8.86
Kotak Mahindra Bank Limited	49,45,217.00	17,476.39	2.89	3.04
CONSTRUCTION	8,04,925.00	28,205.38	4.66	4.91
Larsen & Toubro Limited	8,04,925.00	28,205.38	4.66	4.91
CONSUMABLE FUELS	14,47,840.00	6,521.80	1.08	1.14
Coal India Limited	14,47,840.00	6,521.80	1.08	1.14
CONSUMER DURABLES	46,45,150.00	25,191.44	4.17	4.38
Crompton Greaves Consumer Electricals Limited	42,48,002.00	9,498.53	1.57	1.65
Titan Company Limited	3,97,148.00	15,692.91	2.60	2.73
DIVERSIFIED METALS	24,26,140.00	15,886.36	2.63	2.77
Vedanta Limited	24,26,140.00	15,886.36	2.63	2.77
ELECTRICAL EQUIPMENT	65,78,348.00	69,535.68	11.50	12.11
CG Power and Industrial Solutions Limited	33,53,631.00	21,967.96	3.63	3.82
GE Vernova T&D India Limited	6,84,476.00	24,917.66	4.12	4.34
Premier Energies Limited	25,40,241.00	22,650.06	3.75	3.95
FERTILIZERS & AGROCHEMICALS	15,76,509.00	5,745.59	0.95	1.00
Sumitomo Chemical India Limited	15,76,509.00	5,745.59	0.95	1.00
FINANCE	63,27,075.00	63,992.06	10.58	11.14
Bajaj Finance Limited	22,73,617.00	18,224.18	3.01	3.17
Cholamandalam Investment and Finance Company Ltd	21,58,656.00	29,243.31	4.84	5.09
Shriram Finance Limited	18,94,802.00	16,524.57	2.73	2.88

Industry and Company Particulars	Quantity	Amount (Rs. in Lakhs)	Percentage to Net Assets	Percentage to Investment Category
IT - SOFTWARE	25,94,602.00	32,312.78	5.34	5.63
Coforge Limited	5,13,382.00	5,722.67	0.95	1.00
Infosys Limited	16,59,652.00	20,755.61	3.43	3.61
Tech Mahindra Limited	4,21,568.00	5,834.50	0.96	1.02
LEISURE SERVICES	34,59,577.00	19,752.45	3.27	3.44
The Indian Hotels Company Limited	34,59,577.00	19,752.45	3.27	3.44
OIL	57,74,503.00	9,334.48	1.54	1.62
Aegis Vopak Terminals Limited	57,74,503.00	9,334.48	1.54	1.62
OTHER CONSUMER SERVICES	1,09,73,833.00	15,339.38	2.54	2.67
PhysicsWallah Limited	79,89,778.00	6,975.08	1.16	1.21
SIS Limited	29,84,055.00	8,364.30	1.38	1.46
PHARMACEUTICALS & BIOTECHNOLOGY	2,43,295.00	14,468.75	2.39	2.52
Divi's Laboratories Limited	2,43,295.00	14,468.75	2.39	2.52
RETAILING	80,73,703.00	18,487.17	3.06	3.22
Eternal Limited	80,73,703.00	18,487.17	3.06	3.22
TELECOM - SERVICES	1,10,67,986.00	75,807.93	12.54	13.20
Bharti Airtel Limited	21,64,350.00	38,577.37	6.38	6.72
Indus Towers Limited	89,03,636.00	37,230.56	6.16	6.48
TOTAL	14,39,30,817.00	5,74,296.77	94.98	100.00
OTHER CURRENT ASSETS		31,066.04	5.14	
TOTAL ASSETS		6,05,362.81	100.12	
LESS: CURRENT LIABILITIES		708.10	0.12	
NET ASSETS		6,04,654.71	100.00	

360 ONE QUANT FUND

SUPPLEMENTARY INVESTMENT PORTFOLIO INFORMATION AND INDUSTRY WISE CLASSIFICATION

Details of investment portfolio and industry wise classification of the Scheme's investments in each category of investments at March 31, 2026 are presented below. The industry and company exposures are stated as a percentage of the Scheme's net assets as at 31 March 2026, as well as the aggregate investments in each investment category.

Industry and Company Particulars	Quantity	Amount (Rs. in Lakhs)	Percentage to Net Assets	Percentage to Investment Category
EQUITY SHARES				
AEROSPACE & DEFENSE	6,66,788.00	2,671.49	3.31	3.34
Bharat Electronics Limited	6,66,788.00	2,671.49	3.31	3.34
AGRICULTURAL FOOD & OTHER PRODUCTS	3,78,818.00	2,787.91	3.45	3.50
Marico Limited	3,78,818.00	2,787.91	3.45	3.50
AGRICULTURAL, COMMERCIAL & CONSTRUCTION VEHICLES	19,41,572.00	2,992.54	3.71	3.74
Ashok Leyland Limited	19,41,572.00	2,992.54	3.71	3.74
AUTO COMPONENTS	2,93,058.00	4,979.71	6.17	6.24
Schaeffler India Limited	69,548.00	2,673.98	3.31	3.35
UNO Minda Limited	2,23,510.00	2,305.73	2.86	2.89
AUTOMOBILES	2,46,156.00	11,313.01	14.01	14.16
Eicher Motors Limited	39,665.00	2,612.34	3.23	3.27
Hero MotoCorp Limited	33,324.00	1,687.19	2.09	2.11
Mahindra & Mahindra Limited	78,039.00	2,305.82	2.86	2.89
Maruti Suzuki India Limited	16,861.00	2,074.91	2.57	2.59
TVS Motor Company Limited	78,267.00	2,632.75	3.26	3.30
BANKS	2,73,818.00	2,003.12	2.48	2.51
HDFC Bank Limited	2,73,818.00	2,003.12	2.48	2.51
CAPITAL MARKETS	1,01,891.00	2,258.31	2.80	2.82
HDFC Asset Management Company Limited	1,01,891.00	2,258.31	2.80	2.82
CHEMICALS & PETROCHEMICALS	1,11,336.00	4,609.01	5.70	5.78
Solar Industries India Limited	19,658.00	2,373.90	2.94	2.98
SRF Limited	91,678.00	2,235.11	2.76	2.80
DIVERSIFIED FMCG	1,10,663.00	2,274.35	2.82	2.84
Hindustan Unilever Limited	1,10,663.00	2,274.35	2.82	2.84
FERTILIZERS & AGROCHEMICALS	2,76,258.00	3,255.81	4.03	4.08
Coromandel International Limited	1,25,707.00	2,400.75	2.97	3.01
UPL Limited	1,50,551.00	855.06	1.06	1.07
FINANCE	9,42,839.00	11,020.86	13.65	13.80
Bajaj Finance Limited	2,59,724.00	2,081.82	2.58	2.61
Bajaj Finserv Limited	1,29,250.00	2,109.10	2.61	2.64
Cholamandalam Investment and Finance Company Ltd	1,59,662.00	2,162.94	2.68	2.70
Muthoot Finance Limited	85,637.00	2,706.22	3.35	3.39
SBI Cards and Payment Services Limited	3,08,566.00	1,960.78	2.43	2.46

Industry and Company Particulars	Quantity	Amount (Rs. in Lakhs)	Percentage to Net Assets	Percentage to Investment Category
FOOD PRODUCTS	1,53,291.00	2,552.98	3.16	3.19
Britannia Industries Limited	46,635.00	2,529.02	3.14	3.16
Kwality Walls (India) Limited	1,06,656.00	23.96	0.02	0.03
INDUSTRIAL PRODUCTS	2,42,198.00	7,790.24	9.65	9.76
APL Apollo Tubes Limited	1,53,146.00	2,966.44	3.68	3.72
Cummins India Limited	54,215.00	2,439.73	3.02	3.05
Polycab India Limited	34,837.00	2,384.07	2.95	2.99
INSURANCE	5,04,924.00	4,629.72	5.74	5.79
HDFC Life Insurance Company Limited	3,66,082.00	2,162.08	2.68	2.70
SBI Life Insurance Company Limited	1,38,842.00	2,467.64	3.06	3.09
IT - SOFTWARE	1,61,117.00	1,889.13	2.34	2.37
Coforge Limited	1,51,189.00	1,685.30	2.08	2.11
Mphasis Limited	9,928.00	203.83	0.26	0.26
PETROLEUM PRODUCTS	13,46,124.00	4,099.12	5.07	5.13
Bharat Petroleum Corporation Limited	7,64,299.00	2,147.68	2.66	2.69
Hindustan Petroleum Corporation Limited	5,81,825.00	1,951.44	2.41	2.44
PHARMACEUTICALS & BIOTECHNOLOGY	3,96,728.00	8,746.67	10.84	10.95
Abbott India Limited	2,658.00	688.82	0.86	0.86
Divi's Laboratories Limited	41,060.00	2,441.84	3.02	3.06
Torrent Pharmaceuticals Limited	75,861.00	3,201.48	3.97	4.01
Zydus Lifesciences Limited	2,77,149.00	2,414.53	2.99	3.02
TOTAL	81,47,579.00	79,873.98	98.93	100.00
OTHER CURRENT ASSETS		(50.49)	(0.06)	
TOTAL ASSETS		79,823.49	98.87	
LESS: CURRENT LIABILITIES		(916.74)	(1.13)	
NET ASSETS		80,740.23	100.00	

360 ONE ELSS Tax Saver Nifty 50 Index Fund

SUPPLEMENTARY INVESTMENT PORTFOLIO INFORMATION AND INDUSTRY WISE CLASSIFICATION

Details of investment portfolio and industry wise classification of the Scheme's investments in each category of investments at March 31, 2026 are presented below. The industry and company exposures are stated as a percentage of the Scheme's net assets as at 31 March 2026, as well as the aggregate investments in each investment category.

Industry and Company Particulars	Quantity	Amount (Rs. in Lakhs)	Percentage to Net Assets	Percentage to Investment Category
<u>EQUITY SHARES</u>				
AEROSPACE & DEFENSE	22,886.00	91.69	1.40	1.41
Bharat Electronics Limited	22,886.00	91.69	1.40	1.41
AGRICULTURAL FOOD & OTHER PRODUCTS	4,158.00	42.20	0.65	0.65
Tata Consumer Products Limited	4,158.00	42.20	0.65	0.65
AUTOMOBILES	21,469.00	430.64	6.58	6.63
Bajaj Auto Limited	707.00	62.09	0.94	0.96
Eicher Motors Limited	877.00	57.75	0.89	0.88
Mahindra & Mahindra Limited	5,694.00	168.25	2.57	2.59
Maruti Suzuki India Limited	837.00	103.00	1.57	1.59
Tata Motors Passenger Vehicles Limited	13,354.00	39.55	0.61	0.61
BANKS	2,35,107.00	1,903.04	29.07	29.28
Axis Bank Limited	18,304.00	212.56	3.24	3.27
HDFC Bank Limited	97,677.00	714.56	10.92	11.00
ICICI Bank Limited	45,611.00	550.02	8.40	8.46
Kotak Mahindra Bank Limited	46,983.00	166.04	2.54	2.56
State Bank of India	26,532.00	259.86	3.97	3.99
CEMENT & CEMENT PRODUCTS	3,196.00	143.64	2.20	2.22
Grasim Industries Limited	2,440.00	62.41	0.95	0.97
UltraTech Cement Limited	756.00	81.23	1.25	1.25
CONSTRUCTION	7,502.00	262.88	4.01	4.04
Larsen & Toubro Limited	7,502.00	262.88	4.01	4.04
CONSUMABLE FUELS	14,496.00	65.30	1.00	1.01
Coal India Limited	14,496.00	65.30	1.00	1.01
CONSUMER DURABLES	5,524.00	166.69	2.55	2.56
Asian Paints Limited	2,888.00	62.53	0.96	0.96
Titan Company Limited	2,636.00	104.16	1.59	1.60
DIVERSIFIED FMCG	67,209.00	293.56	4.48	4.52
Hindustan Unilever Limited	5,669.00	116.51	1.78	1.79
ITC Limited	61,540.00	177.05	2.70	2.73
FERROUS METALS	58,826.00	168.67	2.58	2.59
JSW Steel Limited	5,997.00	67.32	1.03	1.03
Tata Steel Limited	52,829.00	101.35	1.55	1.56
FINANCE	50,509.00	320.56	4.90	4.94
Bajaj Finance Limited	16,966.00	135.99	2.08	2.10
Bajaj Finserv Limited	3,649.00	59.55	0.91	0.91
Jio Financial Services Limited	20,939.00	46.92	0.71	0.73
Shriram Finance Limited	8,955.00	78.10	1.20	1.20
FOOD PRODUCTS	4,578.00	53.78	0.82	0.83
Nestle India Limited	4,578.00	53.78	0.82	0.83

Industry and Company Particulars	Quantity	Amount (Rs. in Lakhs)	Percentage to Net Assets	Percentage to Investment Category
HEALTHCARE SERVICES	5,396.00	94.15	1.44	1.44
Apollo Hospitals Enterprise Limited	654.00	48.52	0.74	0.74
Max Healthcare Institute Limited	4,742.00	45.63	0.70	0.70
INSURANCE	9,729.00	91.47	1.39	1.41
HDFC Life Insurance Company Limited	6,863.00	40.53	0.62	0.63
SBI Life Insurance Company Limited	2,866.00	50.94	0.77	0.78
IT - SOFTWARE	57,940.00	614.62	9.40	9.46
HCL Technologies Limited	6,744.00	90.48	1.39	1.39
Infosys Limited	22,387.00	279.97	4.28	4.31
Tata Consultancy Services Limited	6,522.00	153.85	2.35	2.37
Tech Mahindra Limited	4,054.00	56.10	0.85	0.86
Wipro Limited	18,233.00	34.22	0.53	0.53
METALS & MINERALS TRADING	1,662.00	29.23	0.44	0.45
Adani Enterprises Limited	1,662.00	29.23	0.44	0.45
NON - FERROUS METALS	9,247.00	81.79	1.25	1.26
Hindalco Industries Limited	9,247.00	81.79	1.25	1.26
OIL	24,808.00	70.62	1.08	1.09
Oil & Natural Gas Corporation Limited	24,808.00	70.62	1.08	1.09
PETROLEUM PRODUCTS	43,158.00	580.00	8.86	8.92
Reliance Industries Limited	43,158.00	580.00	8.86	8.92
PHARMACEUTICALS & BIOTECHNOLOGY	14,243.00	211.57	3.24	3.26
Cipla Limited	3,593.00	43.99	0.67	0.68
Dr. Reddy's Laboratories Limited	3,893.00	48.85	0.75	0.75
Sun Pharmaceutical Industries Limited	6,757.00	118.73	1.82	1.83
POWER	59,205.00	197.88	3.02	3.04
NTPC Limited	30,279.00	112.23	1.71	1.73
Power Grid Corporation of India Limited	28,926.00	85.65	1.31	1.31
RETAILING	47,046.00	151.15	2.31	2.33
Eternal Limited	45,630.00	104.48	1.59	1.61
Trent Limited	1,416.00	46.67	0.72	0.72
TELECOM - SERVICES	17,720.00	315.84	4.82	4.86
Bharti Airtel Limited	17,720.00	315.84	4.82	4.86
TRANSPORT INFRASTRUCTURE	4,610.00	60.51	0.93	0.93
Adani Ports and Special Economic Zone Limited	4,610.00	60.51	0.93	0.93
TRANSPORT SERVICES	1,431.00	56.43	0.86	0.87
InterGlobe Aviation Limited	1,431.00	56.43	0.86	0.87
TOTAL	7,91,655.00	6,497.91	99.28	100.00
OTHER CURRENT ASSETS		47.18	0.72	
TOTAL ASSETS		6,545.09	100.00	
LESS: CURRENT LIABILITIES		0.08	0.00	
NET ASSETS		6,545.01	100.00	

360 ONE FLEXICAP FUND

SUPPLEMENTARY INVESTMENT PORTFOLIO INFORMATION AND INDUSTRY WISE CLASSIFICATION

Details of investment portfolio and industry wise classification of the Scheme's investments in each category of investments at March 31, 2026 are presented below. The industry and company exposures are stated as a percentage of the Scheme's net assets as at 31 March 2026, as well as the aggregate investments in each investment category.

Industry and Company Particulars	Quantity	Amount (Rs. in Lakhs)	Percentage to Net Assets	Percentage to Investment Category
<u>EQUITY SHARES</u>				
AGRICULTURAL, COMMERCIAL & CONSTRUCTION VEHICLES	16,06,486.00	6,342.41	3.55	3.66
Tata Motors Ltd	16,06,486.00	6,342.41	3.55	3.66
AUTO COMPONENTS	1,34,74,457.00	4,972.07	2.78	2.87
Motherson Sumi Wiring India Limited	1,34,74,457.00	4,972.07	2.78	2.87
AUTOMOBILES	84,927.00	6,303.49	3.53	3.64
Hero MotoCorp Limited	57,264.00	2,899.28	1.62	1.68
Maruti Suzuki India Limited	27,663.00	3,404.21	1.91	1.96
BANKS	41,27,108.00	27,219.63	15.23	15.71
Axis Bank Limited	4,61,488.00	5,359.26	3.00	3.09
Capital Small Finance Bank Limited	5,72,169.00	1,252.48	0.70	0.73
HDFC Bank Limited	5,88,587.00	4,305.81	2.41	2.48
ICICI Bank Limited	6,49,190.00	7,828.58	4.38	4.52
Kotak Mahindra Bank Limited	15,49,676.00	5,476.55	3.06	3.16
State Bank of India	3,05,998.00	2,996.95	1.68	1.73
CAPITAL MARKETS	2,58,534.00	6,589.24	3.69	3.81
ICICI Prudential Asset Management Company Limited	99,934.00	2,799.65	1.57	1.62
Multi Commodity Exchange of India Limited	1,58,600.00	3,789.59	2.12	2.19
CONSTRUCTION	25,89,072.00	9,294.17	5.20	5.36
Gk Energy Limited	23,85,213.00	2,150.75	1.20	1.24
Larsen & Toubro Limited	2,03,859.00	7,143.42	4.00	4.12
CONSUMABLE FUELS	4,28,214.00	1,928.89	1.08	1.12
Coal India Limited	4,28,214.00	1,928.89	1.08	1.12
CONSUMER DURABLES	8,80,466.00	5,493.73	3.07	3.17
Crompton Greaves Consumer Electricals Limited	7,85,906.00	1,757.29	0.98	1.01
Titan Company Limited	94,560.00	3,736.44	2.09	2.16
DIVERSIFIED METALS	6,04,739.00	3,959.83	2.22	2.28
Vedanta Limited	6,04,739.00	3,959.83	2.22	2.28
ELECTRICAL EQUIPMENT	26,74,947.00	18,939.65	10.59	10.94
CG Power and Industrial Solutions Limited	5,67,955.00	3,720.39	2.08	2.15
Emmvee Photovoltaic Power Limited	13,78,980.00	2,997.49	1.68	1.73
GE Vernova T&D India Limited	2,08,475.00	7,589.32	4.24	4.38
Premier Energies Limited	5,19,537.00	4,632.45	2.59	2.68
FERTILIZERS & AGROCHEMICALS	3,47,179.00	1,265.29	0.71	0.73
Sumitomo Chemical India Limited	3,47,179.00	1,265.29	0.71	0.73
FINANCE	19,14,553.00	17,217.92	9.64	9.94
Bajaj Finance Limited	4,69,275.00	3,761.47	2.11	2.17
Cholamandalam Investment and Finance Company Ltd	4,33,183.00	5,868.33	3.28	3.39
SBI Cards and Payment Services Limited	5,23,288.00	3,325.24	1.86	1.92
Shriram Finance Limited	4,88,807.00	4,262.88	2.39	2.46
FOOD PRODUCTS	69,984.00	3,795.23	2.12	2.19
Britannia Industries Limited	69,984.00	3,795.23	2.12	2.19

Industry and Company Particulars	Quantity	Amount (Rs. in Lakhs)	Percentage to Net Assets	Percentage to Investment Category
GAS	1,27,508.00	763.33	0.43	0.44
Aegis Logistics Limited	1,27,508.00	763.33	0.43	0.44
HEALTHCARE SERVICES	2,12,185.00	2,039.31	1.14	1.18
Global Health Limited	2,12,185.00	2,039.31	1.14	1.18
INDUSTRIAL MANUFACTURING	1,36,054.00	2,446.66	1.37	1.41
Aditya Infotech Limited	1,36,054.00	2,446.66	1.37	1.41
INDUSTRIAL PRODUCTS	5,02,468.00	1,458.66	0.81	0.84
Oswal Pumps Limited	5,02,468.00	1,458.66	0.81	0.84
IT - SOFTWARE	7,23,363.00	9,072.65	5.08	5.24
Coforge Limited	2,36,193.00	2,632.84	1.48	1.52
Infosys Limited	2,26,855.00	2,837.05	1.58	1.64
Tech Mahindra Limited	2,60,315.00	3,602.76	2.02	2.08
LEISURE SERVICES	8,41,204.00	4,802.85	2.69	2.77
The Indian Hotels Company Limited	8,41,204.00	4,802.85	2.69	2.77
MINERALS & MINING	1,87,048.00	2,465.48	1.38	1.43
Gravita India Limited	1,87,048.00	2,465.48	1.38	1.43
OIL	15,30,061.00	2,473.34	1.38	1.42
Aegis Vopak Terminals Limited	15,30,061.00	2,473.34	1.38	1.42
OTHER CONSUMER SERVICES	23,16,461.00	2,868.85	1.61	1.66
PhysicsWallah Limited	18,77,821.00	1,639.34	0.92	0.95
SIS Limited	4,38,640.00	1,229.51	0.69	0.71
PERSONAL PRODUCTS	3,91,171.00	1,360.88	0.76	0.79
Bajaj Consumer Care Limited	3,91,171.00	1,360.88	0.76	0.79
PETROLEUM PRODUCTS	2,79,417.00	3,755.09	2.10	2.16
Reliance Industries Limited	2,79,417.00	3,755.09	2.10	2.16
PHARMACEUTICALS & BIOTECHNOLOGY	2,15,346.00	7,419.35	4.15	4.29
Abbott India Limited	14,139.00	3,664.12	2.05	2.12
Anthem Biosciences Limited	1,55,187.00	1,018.42	0.57	0.59
Divi's Laboratories Limited	46,020.00	2,736.81	1.53	1.58
RETAILING	23,81,523.00	5,804.60	3.25	3.35
Eternal Limited	20,93,547.00	4,793.80	2.68	2.76
Vedant Fashions Limited	2,87,976.00	1,010.80	0.57	0.59
TELECOM - SERVICES	20,98,393.00	13,169.29	7.37	7.60
Bharti Airtel Limited	3,22,145.00	5,741.91	3.21	3.31
Indus Towers Limited	17,76,248.00	7,427.38	4.16	4.29
TOTAL	4,10,02,868.00	1,73,221.89	96.93	100.00
OTHER CURRENT ASSETS		5,645.93	3.16	
TOTAL ASSETS		1,78,867.82	100.09	
LESS: CURRENT LIABILITIES		154.93	0.09	
NET ASSETS		1,78,712.89	100.00	

360 ONE Balanced Hybrid Fund

SUPPLEMENTARY INVESTMENT PORTFOLIO INFORMATION AND INDUSTRY WISE CLASSIFICATION

Details of investment portfolio and industry wise classification of the Scheme's investments in each category of investments at March 31, 2026 are presented below. The industry and company exposures are stated as a percentage of the Scheme's net assets as at 31 March 2026, as well as the aggregate investments in each investment category.

Industry and Company Particulars	Quantity	Amount (Rs. in Lakhs)	Percentage to Net Assets	Percentage to Investment Category
DEBENTURES / BONDS				
BANKS	15,00,000.00	1,502.49	2.10	5.34
7.77% HDFC Bank NCD Sr AA-008 (MD 28/06/2027)	15,00,000.00	1,502.49	2.10	5.34
FINANCE	1,61,50,000.00	16,149.73	22.62	57.42
6.78% IRFC Ltd Sr 189 NCD (MD 30/04/2030)	1,00,000.00	97.60	0.14	0.35
6.9% HUDCO Sr B NCD (MD 06/05/2030)	7,00,000.00	683.37	0.96	2.43
7.45% Power Fin Corp Ltd 248B NCD (MD 15/07/2028)	25,00,000.00	2,500.60	3.50	8.89
7.46% REC Ltd NCD Ser 223B (MD 30/06/2028)	35,00,000.00	3,495.44	4.89	12.43
7.5343% PNB Housing Fin Ltd NCD SR LXXIII(13/1/31)	5,50,000.00	542.56	0.76	1.93
7.62% NABARD NCD Series 24 H (MD 10/05/2029)	10,00,000.00	1,001.61	1.40	3.56
7.73% Tata Cap Hous Fin NCD SrF (MD 14/01/30)	25,00,000.00	2,494.44	3.50	8.87
7.78% Sundaram Home Fin Sr 346 NCD (02/02/2028)	20,00,000.00	2,001.89	2.80	7.11
7.87% LIC Hsg Fin Ltd Tr 440 NCD(MD 14/05/2029)	10,00,000.00	1,004.65	1.41	3.58
8.52% Muthoot Finance Ltd Sr 42A OpII (MD26/05/28)	1,00,000.00	100.37	0.14	0.35
8.60% Cholamandalam Invt Ser 5 NCD(MD 07/12/2028)	4,00,000.00	404.46	0.56	1.44
8.60% Cholamandalam Invt&Fin NCD(MD 05/03/2029)	8,00,000.00	810.29	1.14	2.88
8.65% Cholamandalam Invt&Fin Sr643 NCD(MD28/05/29)	10,00,000.00	1,012.45	1.42	3.60
POWER	36,00,000.00	3,617.20	5.06	12.86
6.4% Jamnagar Uti & Pow Pvt NCD Sr 6 (MD29/09/26)	25,00,000.00	2,482.80	3.47	8.83
8.32% Power Grid Corp Ltd Strp III NCD(23/12/2030)	11,00,000.00	1,134.40	1.59	4.03
REALTY	68,49,000.00	6,856.79	9.60	24.38
6.9601% Mindspace Busi Park REIT NCD(MD08/12/2028)	8,49,000.00	834.67	1.17	2.97
7.35% Embassy Off Park NCD(MD05/04/27)CALL05/10/26	10,00,000.00	996.51	1.40	3.54
7.73% Embassy Off Park NCD Sr XII (MD14/12/29)	25,00,000.00	2,505.07	3.50	8.91
7.96% Mindspace Busines Park REIT NCD(MD11/05/29)	25,00,000.00	2,520.54	3.53	8.96
TOTAL	2,80,99,000.00	28,126.21	39.38	100.00
EQUITY SHARES				
AGRICULTURAL, COMMERCIAL & CONSTRUCTION VEHICLES	2,29,265.00	905.14	1.27	3.03
Tata Motors Ltd	2,29,265.00	905.14	1.27	3.03
AUTO COMPONENTS	24,75,995.00	913.64	1.28	3.07
Motherson Sumi Wiring India Limited	24,75,995.00	913.64	1.28	3.07
AUTOMOBILES	14,370.00	1,039.65	1.45	3.48
Hero MotoCorp Limited	10,061.00	509.39	0.71	1.70
Maruti Suzuki India Limited	4,309.00	530.26	0.74	1.78
BANKS	7,86,855.00	5,071.10	7.10	17.01
Axis Bank Limited	70,554.00	819.34	1.15	2.75
Capital Small Finance Bank Limited	1,21,461.00	265.88	0.37	0.89
HDFC Bank Limited	2,27,090.00	1,661.28	2.33	5.57
ICICI Bank Limited	1,20,232.00	1,449.88	2.03	4.86
Kotak Mahindra Bank Limited	2,47,518.00	874.72	1.22	2.94

Industry and Company Particulars	Quantity	Amount (Rs. in Lakhs)	Percentage to Net Assets	Percentage to Investment Category
CAPITAL MARKETS	29,632.00	708.03	1.00	2.37
Multi Commodity Exchange of India Limited	29,632.00	708.03	1.00	2.37
CONSTRUCTION	2,60,234.00	1,321.65	1.85	4.43
Gk Energy Limited	2,28,394.00	205.94	0.28	0.69
Larsen & Toubro Limited	31,840.00	1,115.71	1.57	3.74
CONSUMER DURABLES	1,76,549.00	1,089.07	1.52	3.65
Crompton Greaves Consumer Electricals Limited	1,57,924.00	353.12	0.49	1.19
Titan Company Limited	18,625.00	735.95	1.03	2.46
DIVERSIFIED METALS	1,31,501.00	861.07	1.21	2.89
Vedanta Limited	1,31,501.00	861.07	1.21	2.89
ELECTRICAL EQUIPMENT	4,25,263.00	3,318.04	4.64	11.13
CG Power and Industrial Solutions Limited	1,21,536.00	796.12	1.11	2.67
Emmvee Photovoltaic Power Limited	1,69,594.00	368.65	0.52	1.24
GE Vernova T&D India Limited	34,826.00	1,267.80	1.77	4.25
Premier Energies Limited	99,307.00	885.47	1.24	2.97
FERROUS METALS	39,639.00	138.28	0.20	0.46
Kirloskar Ferrous Industries Limited	39,639.00	138.28	0.20	0.46
FERTILIZERS & AGROCHEMICALS	79,853.00	291.02	0.40	0.98
Sumitomo Chemical India Limited	79,853.00	291.02	0.40	0.98
FINANCE	3,64,523.00	3,270.79	4.58	10.96
Bajaj Finance Limited	1,07,858.00	864.54	1.21	2.89
Cholamandalam Investment and Finance Company Ltd	80,454.00	1,089.91	1.53	3.66
SBI Cards and Payment Services Limited	93,128.00	591.78	0.83	1.98
Shriram Finance Limited	83,083.00	724.56	1.01	2.43
FOOD PRODUCTS	11,715.00	635.30	0.89	2.13
Britannia Industries Limited	11,715.00	635.30	0.89	2.13
GAS	53,492.00	320.23	0.45	1.08
Aegis Logistics Limited	53,492.00	320.23	0.45	1.08
HEALTHCARE SERVICES	35,418.00	340.40	0.48	1.14
Global Health Limited	35,418.00	340.40	0.48	1.14
INDUSTRIAL MANUFACTURING	34,106.00	613.33	0.86	2.05
Aditya Infotech Limited	34,106.00	613.33	0.86	2.05
INDUSTRIAL PRODUCTS	76,846.00	223.08	0.31	0.75
Oswal Pumps Limited	76,846.00	223.08	0.31	0.75
IT - SOFTWARE	1,40,498.00	1,762.97	2.47	5.91
Coforge Limited	44,950.00	501.06	0.70	1.68
Infosys Limited	45,331.00	566.91	0.79	1.90
Tech Mahindra Limited	50,217.00	695.00	0.98	2.33
LEISURE SERVICES	1,23,887.00	707.33	0.99	2.38
The Indian Hotels Company Limited	1,23,887.00	707.33	0.99	2.38

Industry and Company Particulars	Quantity	Amount (Rs. in Lakhs)	Percentage to Net Assets	Percentage to Investment Category
MINERALS & MINING	30,054.00	396.14	0.55	1.32
Gravita India Limited	30,054.00	396.14	0.55	1.32
OIL	2,78,217.00	449.74	0.63	1.51
Aegis Vopak Terminals Limited	2,78,217.00	449.74	0.63	1.51
OTHER CONSUMER SERVICES	87,851.00	246.25	0.35	0.83
SIS Limited	87,851.00	246.25	0.35	0.83
PERSONAL PRODUCTS	71,862.00	250.01	0.35	0.84
Bajaj Consumer Care Limited	71,862.00	250.01	0.35	0.84
PETROLEUM PRODUCTS	56,448.00	758.60	1.06	2.54
Reliance Industries Limited	56,448.00	758.60	1.06	2.54
PHARMACEUTICALS & BIOTECHNOLOGY	10,165.00	1,007.87	1.41	3.38
Abbott India Limited	2,020.00	523.48	0.73	1.75
Divi's Laboratories Limited	8,145.00	484.39	0.68	1.63
RETAILING	4,03,888.00	995.45	1.39	3.34
Eternal Limited	3,46,003.00	792.28	1.11	2.66
Vedant Fashions Limited	57,885.00	203.17	0.28	0.68
TELECOM - SERVICES	3,40,115.00	2,189.51	3.07	7.34
Bharti Airtel Limited	56,245.00	1,002.51	1.41	3.36
Indus Towers Limited	2,83,870.00	1,187.00	1.66	3.98
TOTAL	67,68,241.00	29,823.69	41.76	100.00
<u>CENTRAL AND STATE GOVERNMENT SECURITIES</u>				
GOVERNMENT OF INDIA	1,00,00,000.00	9,998.13	14.00	100.00
6.68% GOI (MD 07/07/2040)	10,00,000.00	933.61	1.31	9.34
6.79% GOI (MD 07/10/2034)	10,00,000.00	982.68	1.37	9.82
6.99% Madhya Pradesh SDL (MD 17/11/2041)	5,00,000.00	459.78	0.65	4.60
7.06% GOI (MD 10/04/2028)	5,00,000.00	506.10	0.71	5.07
7.1% GOI (MD 08/04/2034)	5,00,000.00	502.29	0.70	5.02
7.1% GOI (MD 18/04/2029)	15,00,000.00	1,524.76	2.13	15.25
7.32% GOI (MD 13/11/2030)	20,00,000.00	2,032.51	2.85	20.33
7.37% GOI (MD 23/10/2028)	25,00,000.00	2,562.02	3.59	25.62
7.58% Tamilnadu SDL (MD 11/02/2037)	5,00,000.00	494.38	0.69	4.95
TOTAL	1,00,00,000.00	9,998.13	14.00	100.00
<u>CERTIFICATE OF DEPOSIT</u>				
BANKS	10,00,000.00	999.78	1.40	54.12
Union Bank of India CD (MD 02/04/2026)	10,00,000.00	999.78	1.40	54.12
FINANCE	9,00,000.00	847.80	1.19	45.88
Small Ind Dev Bk of India CD (MD 05/02/2027)	9,00,000.00	847.80	1.19	45.88
TOTAL	19,00,000.00	1,847.58	2.59	100.00
OTHER CURRENT ASSETS		1,867.96	2.62	
TOTAL ASSETS		71,663.57	100.35	
LESS: CURRENT LIABILITIES		244.19	0.35	
NET ASSETS		71,419.38	100.00	

360 ONE GOLD ETF

SUPPLEMENTARY INVESTMENT PORTFOLIO INFORMATION AND INDUSTRY WISE CLASSIFICATION

Details of investment portfolio and industry wise classification of the Scheme's investments in each category of investments at March 31, 2026 are presented below. The industry and company exposures are stated as a percentage of the Scheme's net assets as at 31 March 2026, as well as the aggregate investments in each investment category.

Industry and Company Particulars	Quantity	Amount (Rs. in Lakhs)	Percentage to Net Assets	Percentage to Investment Category
<u>COMMODITIES (GOLD)</u>				
OTHERS	87.00	12,765.94	97.33	100.00
GOLD .995 1KG BAR	87.00	12,765.94	97.33	100.00
TOTAL	87.00	12,765.94	97.33	100.00
OTHER CURRENT ASSETS		445.70	3.40	
TOTAL ASSETS		13,211.64	100.73	
LESS: CURRENT LIABILITIES		94.94	0.73	
NET ASSETS		13,116.70	100.00	

360 ONE SILVER ETF

SUPPLEMENTARY INVESTMENT PORTFOLIO INFORMATION AND INDUSTRY WISE CLASSIFICATION

Details of investment portfolio and industry wise classification of the Scheme's investments in each category of investments at March 31, 2026 are presented below. The industry and company exposures are stated as a percentage of the Scheme's net assets as at 31 March 2026, as well as the aggregate investments in each investment category.

Industry and Company Particulars	Quantity	Amount (Rs. in Lakhs)	Percentage to Net Assets	Percentage to Investment Category
<u>COMMODITIES (SILVER)</u>				
OTHERS	2,076.89	4,868.30	98.66	100.00
SILVER 999 1KG BAR	2,076.89	4,868.30	98.66	100.00
TOTAL	2,076.89	4,868.30	98.66	100.00
OTHER CURRENT ASSETS		291.06	5.90	
TOTAL ASSETS		5,159.36	104.56	
LESS: CURRENT LIABILITIES		224.85	4.56	
NET ASSETS		4,934.51	100.00	

360 ONE OVERNIGHT FUND

SUPPLEMENTARY INVESTMENT PORTFOLIO INFORMATION AND INDUSTRY WISE CLASSIFICATION

Details of investment portfolio and industry wise classification of the Scheme's investments in each category of investments at March 31, 2026 are presented below. The industry and company exposures are stated as a percentage of the Scheme's net assets as at 31 March 2026, as well as the aggregate investments in each investment category.

Industry and Company Particulars	Quantity	Amount (Rs. in Lakhs)	Percentage to Net Assets	Percentage to Investment Category
<u>CERTIFICATE OF DEPOSIT</u>				
BANKS	25,00,000.00	2,499.42	5.63	100.00
Punjab National Bank CD (MD 02/04/2026)	25,00,000.00	2,499.42	5.63	100.00
TOTAL	25,00,000.00	2,499.42	5.63	100.00
<u>TREASURY BILLS</u>				
GOVERNMENT OF INDIA	25,00,000.00	2,499.13	5.64	100.00
182 Days Tbill (MD 09/04/2026)	5,00,000.00	499.42	1.13	19.99
364 Days Tbill (MD 02/04/2026)	20,00,000.00	1,999.71	4.51	80.01
TOTAL	25,00,000.00	2,499.13	5.64	100.00
OTHER CURRENT ASSETS		(32,307.10)	(72.84)	
TOTAL ASSETS		(27,308.55)	(61.57)	
LESS: CURRENT LIABILITIES		(71,664.53)	(161.57)	
NET ASSETS		44,355.98	100.00	

360 ONE Multi Asset Allocation Fund

SUPPLEMENTARY INVESTMENT PORTFOLIO INFORMATION AND INDUSTRY WISE CLASSIFICATION

Details of investment portfolio and industry wise classification of the Scheme's investments in each category of investments at March 31, 2026 are presented below. The industry and company exposures are stated as a percentage of the Scheme's net assets as at 31 March 2026, as well as the aggregate investments in each investment category.

Industry and Company Particulars	Quantity	Amount (Rs. in Lakhs)	Percentage to Net Assets	Percentage to Investment Category
<u>DEBENTURES / BONDS</u>				
FINANCE	58,00,000.00	5,780.21	14.91	81.58
6.78% IRFC Ltd Sr 189 NCD (MD 30/04/2030)	4,00,000.00	390.39	1.01	5.51
6.9% HUDCO Sr B NCD (MD 06/05/2030)	8,00,000.00	780.99	2.01	11.02
7.5343% PNB Housing Fin Ltd NCD SR LXXIII(13/1/31)	9,50,000.00	937.15	2.42	13.23
7.64% NABARD Sr 25B NCD (MD 06/12/2029)	10,00,000.00	1,002.32	2.58	14.15
7.68% Power Fin Corp Ltd NCD Sr201 (MD 15/07/2030)	3,60,000.00	361.53	0.94	5.10
7.68% SIDBI NCD Ser I (MD 10/09/2027)	4,00,000.00	400.67	1.03	5.65
8.52% Muthoot Finance Ltd Sr 42A OpII (MD26/05/28)	4,00,000.00	401.46	1.03	5.67
8.60% Cholamandalam Inv&Fin NCD(MD 05/03/2029)	12,00,000.00	1,215.43	3.14	17.15
9.25% SK Finance NCD (MD 02/01/2028)	2,90,000.00	290.27	0.75	4.10
POWER	4,00,000.00	412.51	1.06	5.82
8.32% Power Grid Corp Ltd Strp III NCD(23/12/2030)	4,00,000.00	412.51	1.06	5.82
REALTY	9,00,000.00	892.62	2.30	12.60
6.9601% Mindspace Busi Park REIT NCD(MD08/12/2028)	5,00,000.00	491.56	1.27	6.94
7.95% Mindspace Busines Park REIT NCD(MD27/07/27)	4,00,000.00	401.06	1.03	5.66
TOTAL	71,00,000.00	7,085.34	18.27	100.00
<u>EQUITY SHARES</u>				
AGRICULTURAL, COMMERCIAL & CONSTRUCTION VEHICLES	97,486.00	384.87	1.00	4.72
Tata Motors Ltd	97,486.00	384.87	1.00	4.72
AUTO COMPONENTS	8,32,875.00	307.33	0.79	3.77
Motherson Sumi Wiring India Limited	8,32,875.00	307.33	0.79	3.77
AUTOMOBILES	4,653.00	406.30	1.05	4.98
Hero MotoCorp Limited	2,296.00	116.25	0.30	1.43
Maruti Suzuki India Limited	2,357.00	290.05	0.75	3.55
BANKS	2,02,424.00	1,489.27	3.84	18.27
Axis Bank Limited	32,973.00	382.92	0.98	4.70
HDFC Bank Limited	19,216.00	140.57	0.37	1.72
ICICI Bank Limited	51,009.00	615.12	1.58	7.55
Kotak Mahindra Bank Limited	99,226.00	350.66	0.91	4.30
CONSTRUCTION	1,41,341.00	395.78	1.02	4.85
Gk Energy Limited	1,33,481.00	120.36	0.31	1.48
Larsen & Toubro Limited	7,860.00	275.42	0.71	3.37
CONSUMABLE FUELS	21,663.00	97.58	0.25	1.20
Coal India Limited	21,663.00	97.58	0.25	1.20

Industry and Company Particulars	Quantity	Amount (Rs. in Lakhs)	Percentage to Net Assets	Percentage to Investment Category
CONSUMER DURABLES	49,210.00	405.80	1.05	4.98
Crompton Greaves Consumer Electricals Limited	41,276.00	92.29	0.24	1.13
Titan Company Limited	7,934.00	313.51	0.81	3.85
DIVERSIFIED METALS	30,785.00	201.58	0.52	2.47
Vedanta Limited	30,785.00	201.58	0.52	2.47
ELECTRICAL EQUIPMENT	1,36,566.00	976.92	2.51	11.98
CG Power and Industrial Solutions Limited	36,841.00	241.33	0.62	2.96
Emmvee Photovoltaic Power Limited	56,860.00	123.59	0.32	1.52
GE Vernova T&D India Limited	8,360.00	304.34	0.78	3.73
Premier Energies Limited	34,505.00	307.66	0.79	3.77
FERTILIZERS & AGROCHEMICALS	22,409.00	81.67	0.22	1.00
Sumitomo Chemical India Limited	22,409.00	81.67	0.22	1.00
FINANCE	84,782.00	857.83	2.21	10.52
Bajaj Finance Limited	26,044.00	208.76	0.53	2.56
Cholamandalam Investment and Finance Company Ltd	28,350.00	384.05	0.99	4.71
Shriram Finance Limited	30,388.00	265.02	0.69	3.25
FOOD PRODUCTS	5,873.00	318.49	0.82	3.91
Britannia Industries Limited	5,873.00	318.49	0.82	3.91
IT - SOFTWARE	28,411.00	360.42	0.93	4.42
Coforge Limited	8,505.00	94.81	0.24	1.16
Infosys Limited	7,413.00	92.70	0.24	1.14
Tech Mahindra Limited	12,493.00	172.91	0.45	2.12
LEISURE SERVICES	47,585.00	271.69	0.70	3.33
The Indian Hotels Company Limited	47,585.00	271.69	0.70	3.33
OIL	61,951.00	100.14	0.26	1.23
Aegis Vopak Terminals Limited	61,951.00	100.14	0.26	1.23
OTHER CONSUMER SERVICES	93,146.00	81.32	0.21	1.00
PhysicsWallah Limited	93,146.00	81.32	0.21	1.00
PERSONAL PRODUCTS	16,263.00	56.58	0.14	0.69
Bajaj Consumer Care Limited	16,263.00	56.58	0.14	0.69
PHARMACEUTICALS & BIOTECHNOLOGY	3,037.00	180.61	0.47	2.22
Divi's Laboratories Limited	3,037.00	180.61	0.47	2.22
RETAILING	1,14,269.00	261.65	0.67	3.21
Eternal Limited	1,14,269.00	261.65	0.67	3.21
TELECOM - SERVICES	1,42,951.00	917.54	2.37	11.25
Bharti Airtel Limited	23,441.00	417.81	1.08	5.12
Indus Towers Limited	1,19,510.00	499.73	1.29	6.13
TOTAL	21,37,680.00	8,153.37	21.03	100.00

Industry and Company Particulars	Quantity	Amount (Rs. in Lakhs)	Percentage to Net Assets	Percentage to Investment Category
<u>CENTRAL AND STATE GOVERNMENT SECURITIES</u>				
GOVERNMENT OF INDIA	55,00,000.00	5,302.88	13.68	100.00
6.01% GOI (MD 21/07/2030)	7,50,000.00	729.02	1.88	13.74
6.68% GOI (MD 07/07/2040)	5,00,000.00	466.81	1.20	8.81
6.72% Maharashtra SDL (MD 23/04/2038)	5,00,000.00	460.62	1.19	8.68
6.79% GOI (MD 07/10/2034)	5,00,000.00	491.34	1.27	9.27
6.9% GOI (MD 15/04/2065)	5,00,000.00	445.06	1.15	8.39
7.02% GOI (MD 18/06/2031)	5,00,000.00	502.40	1.29	9.48
7.23% GOI (MD 15/04/2039)	5,00,000.00	499.06	1.29	9.41
7.24% GOI (MD 18/08/2055)	7,50,000.00	706.06	1.82	13.31
7.32% GOI (MD 13/11/2030)	5,00,000.00	508.13	1.31	9.58
7.58% Tamilnadu SDL (MD 11/02/2037)	5,00,000.00	494.38	1.28	9.33
TOTAL	55,00,000.00	5,302.88	13.68	100.00
<u>Derivatives</u>				
OTHERS	-529.00	(823.63)	(2.13)	100.00
GOLD	-500.00	(753.81)	(1.95)	91.52
SILVER	-30.00	(72.26)	(0.18)	8.78
SILVERMIC	1.00	2.44	-	(0.30)
TOTAL	-529.00	(823.63)	(2.13)	100.00
<u>CERTIFICATE OF DEPOSIT</u>				
BANKS	10,00,000.00	999.78	2.58	54.12
Union Bank of India CD (MD 02/04/2026)	10,00,000.00	999.78	2.58	54.12
FINANCE	9,00,000.00	847.80	2.19	45.88
Small Ind Dev Bk of India CD (MD 05/02/2027)	9,00,000.00	847.80	2.19	45.88
TOTAL	19,00,000.00	1,847.58	4.77	100.00
<u>COMMODITIES (GOLD)</u>				
OTHERS	500.00	733.68	1.89	100.00
GOLD 995 10GM	500.00	733.68	1.89	100.00
TOTAL	500.00	733.68	1.89	100.00
<u>COMMODITIES (SILVER)</u>				
OTHERS	29.67	69.54	0.18	100.00
SILVER 999 1KG BAR	29.67	69.54	0.18	100.00
TOTAL	29.67	69.54	0.18	100.00

Industry and Company Particulars	Quantity	Amount (Rs. in Lakhs)	Percentage to Net Assets	Percentage to Investment Category
<u>INVESTMENT IN INFRASTRUCTURE TRUST UNITS</u>				
CONSTRUCTION	1,74,972.00	119.87	0.31	36.68
Capital Infra Trust	1,74,972.00	119.87	0.31	36.68
TRANSPORT INFRASTRUCTURE	1,87,985.00	206.92	0.53	63.32
Raajmarg Infra Investment Trust	1,87,985.00	206.92	0.53	63.32
TOTAL	3,62,957.00	326.79	0.84	100.00
<u>REAL ESTATE INVESTMENT TRUST UNITS</u>				
REALTY	3,83,913.00	1,413.29	3.65	100.00
Brookfield India Real Estate Trust	2,07,303.00	671.02	1.73	47.48
Embassy Office Parks REIT	1,76,610.00	742.27	1.92	52.52
TOTAL	3,83,913.00	1,413.29	3.65	100.00
<u>EXCHNAGE TRADED FUNDS (ETFs)</u>				
OTHERS	88,38,839.00	12,652.29	32.63	100.00
360 One Gold Exchange Traded Fund	67,63,839.00	9,567.45	24.67	75.62
ICICI Prudential Gold ETF	12,00,000.00	1,504.08	3.88	11.89
ICICI Prudential Silver ETF	5,00,000.00	1,126.30	2.90	8.90
Nippon India ETF Gold Bees	3,75,000.00	454.46	1.18	3.59
TOTAL	88,38,839.00	12,652.29	32.63	100.00
OTHER CURRENT ASSETS		1,176.57	3.03	
TOTAL ASSETS		38,761.33	99.97	
LESS: CURRENT LIABILITIES		(14.06)	(0.03)	
NET ASSETS		38,775.39	100.00	

Annexure 3

Details of financial instruments recognised at fair value are as follows:

(Amount in Rs. In Lakhs)

Particulars	As at March 31, 2026				As at March 31, 2025			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
360 ONE Dynamic Bond Fund								
Central Government Securities	-	16,580.21	-	16,580.21	-	22,780.52	-	22,780.52
Certificates of deposit	-	1,159.29	-	1,159.29	-	-	-	-
Corporate Bond	-	23,343.51	-	23,343.51	-	28,321.04	-	28,321.04
State Government Securities	-	11,204.17	-	11,204.17	-	11,682.49	-	11,682.49
Equity Shares	-	-	-	-	-	-	-	-
Treps	-	425.88	-	425.88	-	1,384.75	-	1,384.75
Corporate Debt Market Development Fund	227.14	-	-	227.14	214.36	-	-	214.36
REIT	3,971.50	-	-	3,971.50	4,385.57	-	-	4,385.57
InvIT	1,736.90	-	-	1,736.90	2,235.10	-	-	2,235.10
Total	5,935.54	52,713.07	-	58,648.61	6,835.03	64,168.80	-	71,003.83
360 ONE LIQUID FUND								
Central Government Securities	-	28,826.42	-	28,826.42	-	2,493.38	-	2,493.38
Certificates of deposit	-	58,799.78	-	58,799.78	-	34,698.53	-	34,698.53
Commercial paper	-	27,105.09	-	27,105.09	-	39,689.02	-	39,689.02
Corporate Bond	-	2,501.47	-	2,501.47	-	4,527.29	-	4,527.29
Treasury Bills	-	-	-	-	-	17,344.37	-	17,344.37
Treps	-	1,521.19	-	1,521.19	-	1,982.64	-	1,982.64
Corporate Debt Market Development Fund	302.84	-	-	302.84	263.46	-	-	263.46
Total	302.84	1,18,753.94	-	1,19,056.78	263.46	1,00,735.23	-	1,00,998.69
360 ONE Focused Fund								
Equity Shares	5,74,296.77	-	-	5,74,296.77	6,56,170.00	-	-	6,56,170.00
Treps	-	-	-	-	-	7,575.61	-	7,575.61
Total	5,74,296.77	-	-	5,74,296.77	6,56,170.00	7,575.61	-	6,63,745.61
360 ONE QUANT FUND								
Equity Shares	79,873.96	-	-	79,873.96	62,832.07	-	-	62,832.07
Treps	-	-	-	-	-	-	-	-
Total	79,873.96	-	-	79,873.96	62,832.07	-	-	62,832.07
360 ONE ELSS Tax Saver Nifty 50 Index Fund								
Equity Shares	6,497.90	-	-	6,497.90	7,871.58	-	-	7,871.58
Total	6,497.90	-	-	6,497.90	7,871.58	-	-	7,871.58
360 ONE FLEXICAP FUND								
Equity Shares	1,73,221.90	-	-	1,73,221.90	1,35,752.48	-	-	1,35,752.48
Treps	-	-	-	-	-	2,343.57	-	2,343.57
Total	1,73,221.90	-	-	1,73,221.90	1,35,752.48	2,343.57	-	1,38,096.05
360 ONE Balanced Hybrid Fund								

(Amount in Rs. In Lakhs)

Particulars	As at March 31, 2026				As at March 31, 2025			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Central Government Securities	-	9,043.97	-	9,043.97	-	13,313.08	-	13,313.08
Corporate Bond	-	28,126.21	-	28,126.21	-	32,496.05	-	32,496.05
Certificates of deposit	-	1,847.58	-	1,847.58	-	-	-	-
State Government Securities	-	954.15	-	954.15	-	-	-	-
Equity Shares	29,823.72	-	-	29,823.72	35,812.43	-	-	35,812.43
Treps	-	153.81	-	153.81	-	51.99	-	51.99
Total	29,823.72	40,125.72	-	69,949.44	35,812.43	45,861.12	-	81,673.55
360 ONE Gold ETF								
Gold	12,765.94	-	-	12,765.94	1,354.19	-	-	1,354.19
Treps	-	50.99	-	50.99	-	23.00	-	23.00
Total	12,765.94	50.99	-	12,816.93	1,354.19	23.00	-	1,377.19
360 ONE Silver ETF								
Silver	4,868.30	-	-	4,868.30	657.40	-	-	657.40
Treps	-	21.00	-	21.00	-	-	-	-
Total	4,868.30	21.00	-	4,889.30	657.40	-	-	657.40
360 ONE OVERNIGHT FUND								
Central Government Securities	-	2,499.13	-	2,499.13	-	-	-	-
Certificates of deposit	-	2,499.42	-	2,499.42	-	-	-	-
Treps	-	42,011.49	-	42,011.49	-	-	-	-
Total	-	47,010.04	-	47,010.04	-	-	-	-
360 ONE Multi Asset Allocation Fund								
Central Government Securities	-	4,347.87	-	4,347.87	-	-	-	-
Certificates of deposit	-	1,847.58	-	1,847.58	-	-	-	-
Corporate Bond	-	7,085.34	-	7,085.34	-	-	-	-
Equity Shares	8,153.38	-	-	8,153.38	-	-	-	-
Exchange Traded Funds	12,652.29	-	-	12,652.29	-	-	-	-
Gold	733.68	-	-	733.68	-	-	-	-
InvIT	326.79	-	-	326.79	-	-	-	-
REIT	1,413.29	-	-	1,413.29	-	-	-	-
Silver	69.54	-	-	69.54	-	-	-	-
State Government Securities	-	955.00	-	955.00	-	-	-	-
Total	23,348.97	14,235.79	-	37,584.76	-	-	-	-

Annexure 4

Details shows carrying amount of financial assets and financial liabilities other than those carried at FVTPL(Faire Value though profit or loss)

360 ONE Dynamic Bond Fund	Particulars	As at March 31, 2026		As at March 31, 2025	
		Amortized Cost	Total	Amortized Cost	Total
	Financial Assets:				
	Cash and cash equivalents	426.02	426.02	1,384.75	1,384.75
	Bank balance other than Cash and cash equivalents	102.50	102.50	29.90	29.90
	Other bank balances	0.70	0.70	1.49	1.49
	Receivables	0.04	0.04	11.32	11.32
	Other Financial Assets	1,084.55	1,084.55	1,399.79	1,399.79
	Total	1,613.81	1,613.81	2,827.25	2,827.25
	Financial Liabilities:				
	Payables	307.80	307.80	13.00	13.00
	Other Financial Liabilities	38.67	38.67	38.50	38.50
	Total	346.47	346.47	51.50	51.50
360 ONE LIQUID FUND	Particulars	As at March 31, 2026		As at March 31, 2025	
		Amortized Cost	Total	Amortized Cost	Total
	Financial Assets:				
	Cash and cash equivalents	1,521.64	1,521.64	1,982.64	1,982.64
	Bank balance other than Cash and cash equivalents	59.83	59.83	594.60	594.60
	Other bank balances	0.56	0.56	0.24	0.24
	Receivables	-	-	2.50	2.50
	Other Financial Assets	156.21	156.21	183.34	183.34
	Total	1,738.24	1,738.24	2,763.32	2,763.32
	Financial Liabilities:				
	Payables	1,497.08	1,497.08	58.31	58.31
	Other Financial Liabilities	41.73	41.73	30.77	30.77
	Total	1,538.81	1,538.81	89.08	89.08
360 ONE Focused Fund	Particulars	As at March 31, 2026		As at March 31, 2025	
		Amortized Cost	Total	Amortized Cost	Total
	Financial Assets:				
	Cash and cash equivalents	-	-	7,575.61	7,575.61
	Bank balance other than Cash and cash equivalents	34,098.91	34,098.91	10,317.22	10,317.22
	Other bank balances	17.43	17.43	29.89	29.89
	Receivables	0.78	0.78	0.15	0.15
	Other Financial Assets	361.68	361.68	479.83	479.83
	Total	34,478.80	34,478.80	18,402.70	18,402.70
	Financial Liabilities:				
	Payables	3,010.42	3,010.42	508.40	508.40
	Other Financial Liabilities	1,032.64	1,032.64	868.28	868.28
	Total	4,043.06	4,043.06	1,376.68	1,376.68

360 ONE QUANT FUND	Particulars	As at March 31, 2026		As at March 31, 2025	
		Amortized Cost	Total	Amortized Cost	Total
	Financial Assets:				
	Bank balance other than Cash and cash equivalents	1,326.22	1,326.22	654.50	654.50
	Other bank balances	0.89	0.89	1.47	1.47
	Receivables	11.55	11.55	0.05	0.05
	Other Financial Assets	16.89	16.89	28.83	28.83
	Total	1,355.55	1,355.55	684.85	684.85
	Financial Liabilities:				
	Payables	282.94	282.94	209.58	209.58
	Other Financial Liabilities	194.75	194.75	125.94	125.94
	Total	477.69	477.69	335.52	335.52
360 ONE ELSS Tax Saver Nifty 50 Index Fund	Particulars	As at March 31, 2026		As at March 31, 2025	
		Amortized Cost	Total	Amortized Cost	Total
	Financial Assets:				
	Bank balance other than Cash and cash equivalents	76.18	76.18	73.00	73.00
	Receivables	0.05	0.05	0.10	0.10
	Other Financial Assets	0.50	0.50	0.50	0.50
	Total	76.73	76.73	73.60	73.60
	Financial Liabilities:				
	Payables	19.15	19.15	2.34	2.34
	Other Financial Liabilities	10.20	10.20	6.63	6.63
	Total	29.35	29.35	8.97	8.97
360 ONE FLEXICAP FUND	Particulars	As at March 31, 2026		As at March 31, 2025	
		Amortized Cost	Total	Amortized Cost	Total
	Financial Assets:				
	Cash and cash equivalents	-	-	2,343.57	2,343.57
	Bank balance other than Cash and cash equivalents	6,347.57	6,347.57	6,746.52	6,746.52
	Other bank balances	0.85	0.85	0.29	0.29
	Receivables	5.06	5.06	0.20	0.20
	Other Financial Assets	100.52	100.52	134.93	134.93
	Total	6,454.00	6,454.00	9,225.51	9,225.51
	Financial Liabilities:				
	Payables	675.47	675.47	103.53	103.53
	Other Financial Liabilities	274.53	274.53	314.00	314.00
	Total	950.00	950.00	417.53	417.53

360 ONE Balanced Hybrid Fund	Particulars	As at March 31, 2026		As at March 31, 2025	
		Amortized Cost	Total	Amortized Cost	Total
	Financial Assets:				
	Cash and cash equivalents	153.87	153.87	51.99	51.99
	Bank balance other than Cash and cash equivalents	663.85	663.85	964.02	964.02
	Other bank balances	0.02	0.02	0.13	0.13
	Other Financial Assets	1,078.97	1,078.97	1,503.13	1,503.13
	Total	1,896.71	1,896.71	2,519.27	2,519.27
	Financial Liabilities:				
	Payables	91.39	91.39	124.46	124.46
	Other Financial Liabilities	170.76	170.76	177.00	177.00
	Total	262.15	262.15	301.46	301.46
360 ONE GOLD ETF	Particulars	As at March 31, 2026		As at March 31, 2025	
		Amortized Cost	Total	Amortized Cost	Total
	Financial Assets:				
	Cash and cash equivalents	50.99	50.99	23.00	23.00
	Bank balance other than Cash and cash equivalents	9.21	9.21	0.67	0.67
	Receivables	0.01	0.01	-	-
	Other Financial Assets	2.00	2.00	2.00	2.00
	Total	62.21	62.21	25.67	25.67
	Financial Liabilities:				
	Other Financial Liabilities	8.34	8.34	0.32	0.32
	Total	8.34	8.34	0.32	0.32
360 ONE SILVER ETF	Particulars	As at March 31, 2026		As at March 31, 2025	
		Amortized Cost	Total	Amortized Cost	Total
	Financial Assets:				
	Cash and cash equivalents	21.00	21.00	-	-
	Bank balance other than Cash and cash equivalents	0.98	0.98	8.33	8.33
	Receivables	1.50	1.50	-	-
	Other Financial Assets	1.00	1.00	1.00	1.00
	Total	24.48	24.48	9.33	9.33
	Financial Liabilities:				
	Payables	-	-	0.50	0.50
	Other Financial Liabilities	4.05	4.05	0.04	0.04
	Total	4.05	4.05	0.54	0.54

360 ONE OVERNIGHT FUND	Particulars	As at March 31, 2026		As at March 31, 2025	
		Amortized Cost	Total	Amortized Cost	Total
	Financial Assets:				
	Cash and cash equivalents	42,028.28	42,028.28		
	Bank balance other than Cash and cash equivalents	461.09	461.09		
	Receivables	751.00	751.00		
	Other Financial Assets	146.10	146.10		
	Total	43,386.47	43,386.47		
	Financial Liabilities:				
	Payables	4,021.54	4,021.54		
	Other Financial Liabilities	4.99	4.99		
	Total	4,026.53	4,026.53		
360 ONE Multi Asset Allocation Fund	Particulars	As at March 31, 2026		As at March 31, 2025	
		Amortized Cost	Total	Amortized Cost	Total
	Financial Assets:				
	Cash and cash equivalents	-	-		
	Bank balance other than Cash and cash equivalents	966.31	966.31		
	Derivative financial instruments	0.84	0.84		
	Other Financial Assets	372.31	372.31		
	Total	1,339.46	1,339.46		
	Financial Liabilities:				
	Payables	95.31	95.31		
	Other Financial Liabilities	72.87	72.87		
	Total	168.18	168.18		

Note : The carrying amount and Fair Value for the financial assets and financial liabilities given above are considered to be the same.

Annexure 5

Details of fund's exposure to price risk are as follows:

(Amount in Rs. In Lakhs)

Particulars	As At March 31, 2026	As At March 31, 2025
360 ONE Dynamic Bond Fund		
Central Government Securities (Gsec & T-bills)	16,580.21	22,780.52
Certificates of deposit	1,159.29	-
Corporate Bond	23,343.51	28,321.04
Corporate Debt Market Development Fund (CDMDF)	227.14	214.36
InvIT	1,736.90	2,235.10
REIT	3,971.50	4,385.57
State Government Securities	11,204.17	11,682.49
Total	58,222.72	69,619.08
360 ONE LIQUID FUND		
Central Government Securities (Gsec & T-bills)	28,826.42	19,837.75
Certificates of deposit	58,799.78	34,698.53
Commercial paper	27,105.09	39,689.02
Corporate Bond	2,501.47	4,527.29
Corporate Debt Market Development Fund (CDMDF)	302.84	263.46
Total	1,17,535.60	99,016.05
360 ONE Focused Fund		
Equity Shares	5,74,296.77	6,56,170.00
Total	5,74,296.77	6,56,170.00
360 ONE QUANT FUND		
Equity Shares	79,873.96	62,832.07
Total	79,873.96	62,832.07
360 ONE ELSS Tax Saver Nifty 50 Index Fund		
Equity Shares	6,497.90	7,871.58
Total	6,497.90	7,871.58
360 ONE FLEXICAP FUND		
Equity Shares	1,73,221.90	1,35,752.48
Total	1,73,221.90	1,35,752.48
360 ONE Balanced Hybrid Fund		
Central Government Securities (Gsec & T-bills)	9,043.97	13,313.08
Certificates of deposit	1,847.58	-
State Government Securities	954.15	-
Corporate Bond	28,126.21	32,496.05
Equity Shares	29,823.72	35,812.43
Total	69,795.63	81,621.56

(Amount in Rs. In Lakhs)

Particulars	As At March 31, 2026	As At March 31, 2025
360 ONE Gold ETF		
Gold	12,765.94	1,354.19
Total	12,765.94	1,354.19
360 ONE Silver ETF		
Silver	4,868.30	657.40
Total	4,868.30	657.40
360 ONE OVERNIGHT FUND		
Central Government Securities (Gsec & T-bills)	2,499.13	
Certificates of deposit	2,499.42	
Total	4,998.55	
360 ONE Multi Asset Allocation Fund		
Central Government Securities (Gsec & T-bills)	4,347.87	
Certificates of deposit	1,847.58	
Corporate Bond	7,085.34	
Equity Shares	8,153.38	
Exchange Traded Funds	12,652.29	
Gold	733.68	
InvIT	326.79	
REIT	1,413.29	
Silver	69.54	
State Government Securities	955.00	
Total	37,584.76	

Annexure 6

Industry wise concentration of scheme's Equity securities exposure:

Scheme	Particulars	% of Net Assets	
		As At March 31, 2026	As At March 31, 2025
360 ONE Dynamic Bond Fund	Construction	2.92%	3.09%
	Others	0.38%	0.30%
	Realty	6.68%	6.06%
	Total	9.98%	9.45%
360 ONE LIQUID FUND	Others	0.26%	0.26%
	Total	0.26%	0.26%
360 ONE Focused Fund	Agricultural, Commercial & Construction Vehicles	3.92%	-
	Auto Components	3.49%	5.57%
	Automobiles	1.91%	4.55%
	Banks	19.41%	17.31%
	Commercial Services & Supplies	-	1.52%
	Construction	4.66%	3.39%
	Consumable Fuels	1.08%	-
	Consumer Durables	4.17%	2.30%
	Diversified Metals	2.63%	-
	Electrical Equipment	11.50%	4.88%
	Fertilizers & Agrochemicals	0.95%	3.25%
	Finance	10.58%	16.15%
	Industrial Products	-	6.16%
	IT - Services	-	1.13%
	IT - Software	5.34%	6.36%
	Leisure Services	3.27%	-
	Oil	1.54%	-
	Other Consumer Services	2.54%	1.44%
	Personal Products	-	1.47%
	Pharmaceuticals & Biotechnology	2.39%	6.50%
	Power	-	1.09%
	Retailing	3.06%	2.85%
	Telecom - Services	12.54%	10.26%
	Transport Services	-	1.33%
	Total	94.98%	97.51%
360 ONE QUANT FUND	Aerospace & Defense	3.31%	3.10%
	Agricultural Food & other Products	3.45%	-
	Agricultural, Commercial & Construction Vehicles	3.71%	-
	Auto Components	6.17%	2.85%
	Automobiles	14.01%	7.96%
	Banks	2.48%	1.08%
	Beverages	-	3.37%
	Capital Markets	2.80%	2.88%
	Chemicals & Petrochemicals	5.71%	3.35%
	Construction	-	2.38%
	Consumer Durables	-	5.13%
	Diversified FMCG	2.82%	-
	Diversified Metals	-	3.11%
	Fertilizers & Agrochemicals	4.03%	3.78%
	Finance	13.65%	16.48%
	Food Products	3.16%	2.68%
	Industrial Manufacturing	-	4.08%
	Industrial Products	9.65%	2.73%

Scheme	Particulars	% of Net Assets	
		As At March 31, 2026	As At March 31, 2025
	Insurance	5.73%	5.92%
	IT - Software	2.34%	4.54%
	Non - Ferrous Metals	-	2.26%
	Personal Products	-	2.43%
	Petroleum Products	5.08%	5.81%
	Pharmaceuticals & Biotechnology	10.83%	10.69%
	Power	-	2.86%
	Total	98.93%	99.47%
360 ONE ELSS Tax Saver Nifty 50 Index Fund	Aerospace & Defense	1.40%	1.01%
	Agricultural Food & other Products	0.64%	0.61%
	Automobiles	6.58%	6.94%
	Banks	29.08%	31.17%
	Cement & Cement Products	2.19%	2.15%
	Construction	4.02%	3.87%
	Consumable Fuels	1.00%	0.85%
	Consumer Durables	2.55%	2.19%
	Diversified FMCG	4.49%	5.47%
	Ferrous Metals	2.58%	2.16%
	Finance	4.90%	4.25%
	Food Products	0.82%	1.30%
	Healthcare Services	1.44%	0.63%
	Insurance	1.40%	1.34%
	IT - Software	9.39%	11.92%
	Metals & Minerals Trading	0.45%	0.54%
	Non - Ferrous Metals	1.25%	0.93%
	Oil	1.08%	0.90%
	Petroleum Products	8.86%	8.65%
	Pharmaceuticals & Biotechnology	3.23%	3.16%
	Power	3.02%	2.83%
	Retailing	2.31%	1.11%
	Telecom - Services	4.83%	4.37%
	Transport Infrastructure	0.92%	0.82%
	Transport Services	0.86%	-
	Total	99.29%	99.17%
360 ONE FLEXICAP FUND	Aerospace & Defense	-	2.21%
	Agricultural, Commercial & Construction Vehicles	3.55%	-
	Auto Components	2.78%	5.35%
	Automobiles	3.53%	3.57%
	Banks	15.23%	10.25%
	Capital Markets	3.69%	1.62%
	Commercial Services & Supplies	-	0.44%
	Construction	5.20%	1.94%
	Consumable Fuels	1.08%	-
	Consumer Durables	3.07%	4.61%
	Diversified Metals	2.22%	-
	Electrical Equipment	10.60%	6.10%
	Entertainment	-	1.42%
	Fertilizers & Agrochemicals	0.71%	1.34%
	Finance	9.63%	15.11%
	Food Products	2.12%	-
	Gas	0.43%	-

Scheme	Particulars	% of Net Assets	
		As At March 31, 2026	As At March 31, 2025
	Healthcare Services	1.14%	-
	Industrial Manufacturing	1.37%	-
	Industrial Products	0.82%	6.70%
	IT - Services	-	2.52%
	IT - Software	5.08%	6.82%
	Leisure Services	2.69%	-
	Minerals & Mining	1.38%	-
	Oil	1.38%	-
	Other Consumer Services	1.61%	0.75%
	Personal Products	0.76%	1.40%
	Petroleum Products	2.10%	-
	Pharmaceuticals & Biotechnology	4.15%	5.99%
	Power	-	0.88%
	Retailing	3.25%	5.98%
	Telecom - Services	7.37%	5.50%
	Textiles & Apparels	-	1.86%
	Transport Services	-	1.53%
	Total	96.94%	93.89%
360 ONE Balanced Hybrid Fund	Aerospace & Defense	-	1.00%
	Agricultural, Commercial & Construction Vehicles	1.27%	-
	Auto Components	1.28%	2.47%
	Automobiles	1.46%	1.40%
	Banks	7.10%	5.29%
	Capital Markets	0.99%	0.71%
	Commercial Services & Supplies	-	0.42%
	Construction	1.85%	0.97%
	Consumer Durables	1.52%	2.01%
	Diversified Metals	1.21%	-
	Electrical Equipment	4.65%	2.64%
	Entertainment	-	0.65%
	Ferrous Metals	0.19%	0.22%
	Fertilizers & Agrochemicals	0.41%	0.80%
	Finance	4.58%	6.61%
	Food Products	0.89%	-
	Gas	0.45%	-
	Healthcare Services	0.48%	-
	Industrial Manufacturing	0.86%	-
	Industrial Products	0.31%	2.51%
	IT - Services	-	1.31%
	IT - Software	2.47%	3.07%
	Leisure Services	0.99%	-
	Minerals & Mining	0.55%	-
	Oil	0.63%	-
	Other Consumer Services	0.34%	0.40%
	Personal Products	0.35%	0.60%
	Petroleum Products	1.06%	-
	Pharmaceuticals & Biotechnology	1.41%	2.66%
	Power	-	0.50%
	Retailing	1.39%	2.71%
	Telecom - Services	3.07%	2.42%
	Textiles & Apparels	-	0.76%
	Transport Services	-	0.60%
	Total	41.76%	42.73%

Scheme	Particulars	% of Net Assets	
		As At March 31, 2026	As At March 31, 2025
360 ONE Multi Asset Allocation Fund	Agricultural, Commercial & Construction Vehicles	0.99%	-
	Auto Components	0.79%	-
	Automobiles	1.05%	-
	Banks	3.84%	-
	Construction	1.33%	-
	Consumable Fuels	0.25%	-
	Consumer Durables	1.05%	-
	Diversified Metals	0.52%	-
	Electrical Equipment	2.52%	-
	Fertilizers & Agrochemicals	0.21%	-
	Finance	2.21%	-
	Food Products	0.82%	-
	IT - Software	0.93%	-
	Leisure Services	0.70%	-
	Oil	0.26%	-
	Other Consumer Services	0.21%	-
	Others	32.63%	-
	Personal Products	0.15%	-
	Pharmaceuticals & Biotechnology	0.47%	-
	Realty	3.64%	-
	Retailing	0.67%	-
	Telecom - Services	2.37%	-
	Transport Infrastructure	0.53%	-
	Total	58.14%	-

There were no significant concentrations in the Equity and equity related securities portfolio of credit risk to any individual issuer or group of issuers at 31 March 2026 and 31 March 2025.

Annexure 7

Sensitivity of the Fund's net assets attributable to holders of redeemable units to price movements is as follows:

(Amount in Rs. In Lakhs)

Particulars	% Change	Effect on net assets attributable to redeemable units of an increase in price		Effect on net assets attributable to redeemable units of a decrease in price	
		As At March 31, 2026	As At March 31, 2025	As At March 31, 2026	As At March 31, 2025
360 ONE Dynamic Bond Fund	1%	594.88	723.92	(594.88)	(723.92)
360 ONE LIQUID FUND	1%	1,177.23	1,016.84	(1,177.23)	(1,016.84)
360 ONE Focused Fund	1%	6,046.55	6,729.52	(6,046.55)	(6,729.52)
360 ONE QUANT FUND	1%	807.40	631.71	(807.40)	(631.71)
360 ONE ELSS Tax Saver Nifty 50 Index Fund	1%	65.45	79.36	(65.45)	(79.36)
360 ONE FLEXICAP FUND	1%	1,787.13	1,445.34	(1,787.13)	(1,445.34)
360 ONE Balanced Hybrid Fund	1%	714.19	838.29	(714.19)	(838.29)
360 ONE GOLD ETF	1%	131.17	14.17	(131.17)	(14.17)
360 ONE SILVER ETF	1%	49.35	6.85	(49.35)	(6.85)
360 ONE OVERNIGHT FUND	1%	443.56	-	(443.56)	-
360 ONE Multi Asset Allocation Fund	1%	387.75	-	(387.75)	-

Annexure 8

Effect on the net assets attributable to the unit holders of a reasonably possible weakening of the INR is as follows:

(Amount in Rs. In Lakhs)

Scheme	Currency	% Change	As At March 31, 2026		As At March 31, 2025	
			Effect on net assets attributable to the unit holders	Effect in % on net assets attributable to the unit holders	Effect on net assets attributable to the unit holders	Effect in % on net assets attributable to the unit holders
Nil	Nil	Nil	Nil	Nil	Nil	Nil

Note: A strengthening of the INR against the above currencies would have resulted in an equal but opposite effect to the amounts shown above.

Annexure 9

Details of the interest rate risk sensitivity analysis for debt portfolios

(Amount in Rs. In Lakhs)

	360 ONE Dynamic Bond Fund			360 ONE LIQUID FUND			360 ONE Balanced Hybrid Fund			360 ONE Overnight Fund			360 ONE Multi Asset Allocation Fund		
	Change in basis points	Sensitivity of interest income Increase/ (decrease)	Sensitivity of changes in fair value of investments Increase/ (decrease)	Change in basis points	Sensitivity of interest income Increase/ (decrease)	Sensitivity of changes in fair value of investments Increase/ (decrease)	Change in basis points	Sensitivity of interest income Increase/ (decrease)	Sensitivity of changes in fair value of investments Increase/ (decrease)	Change in basis points	Sensitivity of interest income Increase/ (decrease)	Sensitivity of changes in fair value of investments Increase/ (decrease)	Change in basis points	Sensitivity of interest income Increase/ (decrease)	Sensitivity of changes in fair value of investments Increase/ (decrease)
31-03-2026															
Others	50 bps	-	1,315.40	50 bps	-	85.82	50 bps	-	916.56	50 bps	-	0.18	50 bps	-	700.36
31-03-2025															
Others	50 bps	-	1,683.96	50 bps	-	56.79	50 bps	-	1,068.43	50 bps	-	-	50 bps	-	-

Annexure 10

Fund's interest rate risk exposure is as follows:

Particulars		As at March 31, 2026						As at March 31, 2025					
		0-3 months	3-6 months	6 months – 1 year	1-5 years	More than 5 years	Total	0-3 months	3-6 months	6 months – 1 year	1-5 years	More than 5 years	Total
360 ONE Dynamic Bond Fund	Variable rate assets												
	Central Government Securities (Gsec & T-bills)	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial paper	-	-	-	-	-	-	-	-	-	-	-	-
	Certificates of deposit	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate Bond	-	-	-	-	-	-	-	-	-	-	-	-
	State Government Securities	-	-	-	-	-	-	-	-	-	-	-	-
	Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
	Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Fixed rate assets						-						
	Central Government Securities (Gsec & T-bills)	-	-	-	3,067.25	19,713.28	22,780.52	-	-	-	3,067.25	19,713.28	22,780.52
	Commercial paper	-	-	-	-	-	-	-	-	-	-	-	-
	Certificates of deposit	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate Bond	-	-	-	23,172.29	5,148.76	28,321.04	-	-	-	23,172.29	5,148.76	28,321.04
	State Government Securities	-	-	-	1,192.99	10,489.50	11,682.49	-	-	-	1,192.99	10,489.50	11,682.49
	Interest Receivable	622.59	403.85	40.61	-	-	1,067.05	570.30	653.31	145.68	-	-	1,369.29
	Trade and other receivables	-	-	-	-	-	-	11.32	-	-	-	-	11.32
	Cash and cash equivalents	426.02	-	-	-	-	426.02	1,384.75	-	-	-	-	1,384.75
	Total interest bearing assets	1,048.61	403.85	40.61	27,432.52	35,351.53	64,277.13	1,966.37	653.31	145.68	27,432.52	35,351.53	65,549.42
	Variable rate liabilities												
	Trade and other Payables	-	-	-	-	-	-	-	-	-	-	-	-
	Fixed rate liabilities												
	Trade and other Payables	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing from triparty repo (TREPs)	-	-	-	-	-	-	-	-	-	-	-	-	
Total interest bearing liabilities	-	-	-	-	-	-	-	-	-	-	-	-	
360 ONE LIQUID FUND	Variable rate assets												
	Central Government Securities (Gsec & T-bills)	-	-	-	-	-	-	-	-	-	-	-	
	Commercial paper	-	-	-	-	-	-	-	-	-	-	-	
	Certificates of deposit	-	-	-	-	-	-	-	-	-	-	-	
	Corporate Bond	-	-	-	-	-	-	-	-	-	-	-	
	State Government Securities	-	-	-	-	-	-	-	-	-	-	-	
	Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	
	Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	
	Fixed rate assets												
	Central Government Securities (Gsec & T-bills)	28,826.42	-	-	-	-	28,826.42	2,493.38	-	-	-	-	2,493.38
	Commercial paper	27,105.09	-	-	-	-	27,105.09	39,689.03	-	-	-	-	39,689.02
	Certificates of deposit	58,799.78	-	-	-	-	58,799.78	34,698.53	-	-	-	-	34,698.53
	Corporate Bond	2,501.47	-	-	-	-	2,501.47	4,257.06	-	-	-	-	4,257.06
	State Government Securities	-	-	-	-	-	-	-	-	-	-	-	-
	Interest Receivable	76.26			-	-	76.26	145.38	-	-	-	-	145.38
	Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Cash and cash equivalents	1,521.19	-	-	-	-	1,521.19	1,982.64	-	-	-	-	1,982.64
	Total interest bearing assets	1,18,830.21	-	-	-	-	1,18,830.21	83,266.02	-	-	-	-	83,266.02
	Variable rate liabilities												
	Trade and other Payables	-	-	-	-	-	-	-	-	-	-	-	-
	Fixed rate liabilities												
	Trade and other Payables	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing from triparty repo (TREPs)	-	-	-	-	-	-	-	-	-	-	-	-	
Total interest bearing liabilities	-	-	-	-	-	-	-	-	-	-	-	-	

Particulars		As at March 31, 2026						As at March 31, 2025					
		0-3 months	3-6 months	6 months – 1 year	1-5 years	More than 5 years	Total	0-3 months	3-6 months	6 months – 1 year	1-5 years	More than 5 years	Total
360 ONE Focused Fund	Variable rate assets												
	Central Government Securities (Gsec & T-bills)	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial paper	-	-	-	-	-	-	-	-	-	-	-	-
	Certificates of deposit	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate Bond	-	-	-	-	-	-	-	-	-	-	-	-
	State Government Securities	-	-	-	-	-	-	-	-	-	-	-	-
	Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
	Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Fixed rate assets												
	Central Government Securities (Gsec & T-bills)	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial paper	-	-	-	-	-	-	-	-	-	-	-	-
	Certificates of deposit	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate Bond	-	-	-	-	-	-	-	-	-	-	-	-
	State Government Securities	-	-	-	-	-	-	-	-	-	-	-	-
	Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
	Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Cash and cash equivalents	-	-	-	-	-	-	7,575.61	-	-	-	-	7,575.61
	Total interest bearing assets	-	-	-	-	-	-	7,575.61	-	-	-	-	7,575.61
	Variable rate liabilities												
	Trade and other Payables	-	-	-	-	-	-	-	-	-	-	-	-
	Fixed rate liabilities												
	Trade and other Payables	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing from triparty repo (TREPs)	-	-	-	-	-	-	-	-	-	-	-	-
	Total interest bearing liabilities	-	-	-	-	-	-	-	-	-	-	-	-
360 ONE QUANT FUND	Variable rate assets												
	Central Government Securities (Gsec & T-bills)	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial paper	-	-	-	-	-	-	-	-	-	-	-	-
	Certificates of deposit	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate Bond	-	-	-	-	-	-	-	-	-	-	-	-
	State Government Securities	-	-	-	-	-	-	-	-	-	-	-	-
	Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
	Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Fixed rate assets												
	Central Government Securities (Gsec & T-bills)	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial paper	-	-	-	-	-	-	-	-	-	-	-	-
	Certificates of deposit	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate Bond	-	-	-	-	-	-	-	-	-	-	-	-
	State Government Securities	-	-	-	-	-	-	-	-	-	-	-	-
	Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
	Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-	-
	Total interest bearing assets	-	-	-	-	-	-	-	-	-	-	-	-
	Variable rate liabilities												
	Trade and other Payables	-	-	-	-	-	-	-	-	-	-	-	-
	Fixed rate liabilities												
	Trade and other Payables	-	-	-	-	-	-	150.46	-	-	-	-	150.46
	Borrowing from triparty repo (TREPs)	-	-	-	-	-	-	-	-	-	-	-	-
	Total interest bearing liabilities	-	-	-	-	-	-	150.46	-	-	-	-	150.46

Particulars		As at March 31, 2026						As at March 31, 2025					
		0-3 months	3-6 months	6 months – 1 year	1-5 years	More than 5 years	Total	0-3 months	3-6 months	6 months – 1 year	1-5 years	More than 5 years	Total
360 ONE ELSS Tax Saver Nifty 50 Index Fund	Variable rate assets												
	Central Government Securities (Gsec & T-bills)	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial paper	-	-	-	-	-	-	-	-	-	-	-	-
	Certificates of deposit	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate Bond	-	-	-	-	-	-	-	-	-	-	-	-
	State Government Securities	-	-	-	-	-	-	-	-	-	-	-	-
	Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
	Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Fixed rate assets												
	Central Government Securities (Gsec & T-bills)	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial paper	-	-	-	-	-	-	-	-	-	-	-	-
	Certificates of deposit	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate Bond	-	-	-	-	-	-	-	-	-	-	-	-
	State Government Securities	-	-	-	-	-	-	-	-	-	-	-	-
	Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
	Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-	-
	Total interest bearing assets	-	-	-	-	-	-	-	-	-	-	-	-
	Variable rate liabilities												
	Trade and other Payables	-	-	-	-	-	-	-	-	-	-	-	-
	Fixed rate liabilities												
	Trade and other Payables	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing from triparty repo (TREPs)	-	-	-	-	-	-	-	-	-	-	-	-
	Total interest bearing liabilities	-	-	-	-	-	-	-	-	-	-	-	-
360 ONE FLEXICAP FUND	Variable rate assets												
	Central Government Securities (Gsec & T-bills)	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial paper	-	-	-	-	-	-	-	-	-	-	-	-
	Certificates of deposit	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate Bond	-	-	-	-	-	-	-	-	-	-	-	-
	State Government Securities	-	-	-	-	-	-	-	-	-	-	-	-
	Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
	Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Fixed rate assets												
	Central Government Securities (Gsec & T-bills)	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial paper	-	-	-	-	-	-	-	-	-	-	-	-
	Certificates of deposit	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate Bond	-	-	-	-	-	-	-	-	-	-	-	-
	State Government Securities	-	-	-	-	-	-	-	-	-	-	-	-
	Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
	Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Cash and cash equivalents	-	-	-	-	-	-	2,343.57	-	-	-	-	2,343.57
	Total interest bearing assets	-	-	-	-	-	-	2,343.57	-	-	-	-	2,343.57
	Variable rate liabilities												
	Trade and other Payables	-	-	-	-	-	-	-	-	-	-	-	-
	Fixed rate liabilities												
	Trade and other Payables	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing from triparty repo (TREPs)	-	-	-	-	-	-	-	-	-	-	-	-
	Total interest bearing liabilities	-	-	-	-	-	-	-	-	-	-	-	-

Particulars		As at March 31, 2026						As at March 31, 2025					
		0-3 months	3-6 months	6 months – 1 year	1-5 years	More than 5 years	Total	0-3 months	3-6 months	6 months – 1 year	1-5 years	More than 5 years	Total
360 ONE Balanced Hybrid Fund	Variable rate assets												
	Central Government Securities (Gsec & T-bills)	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial paper	-	-	-	-	-	-	-	-	-	-	-	-
	Certificates of deposit	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate Bond	-	-	-	-	-	-	-	-	-	-	-	-
	State Government Securities	-	-	-	-	-	-	-	-	-	-	-	-
	Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
	Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Fixed rate assets												
	Central Government Securities (Gsec & T-bills)	-	-	-	6,625.40	2,418.57	9,043.97	-	-	-	11,236.52	2,076.57	13,313.08
	Commercial paper	-	-	-	-	-	-	-	-	-	-	-	-
	Certificates of deposit	999.78	-	847.80	-	-	1,847.58	-	-	-	-	-	-
	Corporate Bond	-	2,482.80	-	25,643.41	-	28,126.21	-	-	1,505.24	30,990.80	-	32,496.05
	State Government Securities	-	-	-	-	954.15	954.15	-	-	-	-	-	-
	Interest Receivable	730.68	183.57	122.74	-	-	1,037.00	1,044.56	253.24	150.19	-	-	1,447.99
	Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Cash and cash equivalents	153.87	-	-	-	-	153.87	51.99	-	-	-	-	51.99
	Total interest bearing assets	1,884.33	2,666.37	970.54	32,268.81	3,372.73	41,162.78	1,096.55	253.24	1,655.44	42,227.32	2,076.57	47,309.10
	Variable rate liabilities												
	Trade and other Payables	-	-	-	-	-	-	-	-	-	-	-	-
	Fixed rate liabilities												
	Trade and other Payables	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing from triparty repo (TREPs)	-	-	-	-	-	-	-	-	-	-	-	-
	Total interest bearing liabilities	-	-	-	-	-	-	-	-	-	-	-	-
360 ONE GOLD ETF	Variable rate assets												
	Central Government Securities (Gsec & T-bills)	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial paper	-	-	-	-	-	-	-	-	-	-	-	-
	Certificates of deposit	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate Bond	-	-	-	-	-	-	-	-	-	-	-	-
	State Government Securities	-	-	-	-	-	-	-	-	-	-	-	-
	Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
	Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Fixed rate assets												
	Central Government Securities (Gsec & T-bills)	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial paper	-	-	-	-	-	-	-	-	-	-	-	-
	Certificates of deposit	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate Bond	-	-	-	-	-	-	-	-	-	-	-	-
	State Government Securities	-	-	-	-	-	-	-	-	-	-	-	-
	Gold	12,765.94	-	-	-	-	12,765.94	-	-	-	-	1,294.03	1,294.03
	Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
	Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Cash and cash equivalents	50.99	-	-	-	-	50.99	23.00	-	-	-	-	23.00
	Total interest bearing assets	12,816.93	-	-	-	-	12,816.93	23.00	-	-	-	1,294.03	1,294.03
	Variable rate liabilities												
	Trade and other Payables	-	-	-	-	-	-	-	-	-	-	-	-
	Fixed rate liabilities												
	Trade and other Payables	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing from triparty repo (TREPs)	-	-	-	-	-	-	-	-	-	-	-	-
	Total interest bearing liabilities	-	-	-	-	-	-	-	-	-	-	-	-

Particulars		As at March 31, 2026						As at March 31, 2025					
		0-3 months	3-6 months	6 months – 1 year	1-5 years	More than 5 years	Total	0-3 months	3-6 months	6 months – 1 year	1-5 years	More than 5 years	Total
360 ONE SILVER ETF	Variable rate assets												
	Central Government Securities (Gsec & T-bills)	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial paper	-	-	-	-	-	-	-	-	-	-	-	-
	Certificates of deposit	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate Bond	-	-	-	-	-	-	-	-	-	-	-	-
	State Government Securities	-	-	-	-	-	-	-	-	-	-	-	-
	Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Fixed rate assets												
	Central Government Securities (Gsec & T-bills)	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial paper	-	-	-	-	-	-	-	-	-	-	-	-
	Certificates of deposit	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate Bond	-	-	-	-	-	-	-	-	-	-	-	-
	State Government Securities	-	-	-	-	-	-	-	-	-	-	-	-
	Silver	4,868.30	-	-	-	-	4,868.30	-	-	-	-	663.38	663.38
	Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
	Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Cash and cash equivalents	21.00	-	-	-	-	21.00	-	-	-	-	-	-
	Total interest bearing assets	4,889.30	-	-	-	-	4,889.30	-	-	-	-	663.38	663.38
	Variable rate liabilities												
	Trade and other Payables	-	-	-	-	-	-	-	-	-	-	-	-
	Fixed rate liabilities												
	Trade and other Payables	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing from triparty repo (TREPs)	-	-	-	-	-	-	-	-	-	-	-	-
	Total interest bearing liabilities	-	-	-	-	-	-	-	-	-	-	-	-
360 ONE OVERNIGHT FUND	Variable rate assets												
	Central Government Securities (Gsec & T-bills)	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial paper	-	-	-	-	-	-	-	-	-	-	-	-
	Certificates of deposit	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate Bond	-	-	-	-	-	-	-	-	-	-	-	-
	State Government Securities	-	-	-	-	-	-	-	-	-	-	-	-
	Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Fixed rate assets												
	Central Government Securities (Gsec & T-bills)	2,499.13	-	-	-	-	2,499.13	-	-	-	-	-	-
	Commercial paper	-	-	-	-	-	-	-	-	-	-	-	-
	Certificates of deposit	2,499.42	-	-	-	-	2,499.42	-	-	-	-	-	-
	Corporate Bond	-	-	-	-	-	-	-	-	-	-	-	-
	State Government Securities	-	-	-	-	-	-	-	-	-	-	-	-
	Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
	Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Cash and cash equivalents	42,011.49	-	-	-	-	42,011.49	-	-	-	-	-	-
	Total interest bearing assets	47,010.04	-	-	-	-	47,010.04	-	-	-	-	-	-
	Variable rate liabilities												
	Trade and other Payables	-	-	-	-	-	-	-	-	-	-	-	-
	Fixed rate liabilities												
	Trade and other Payables	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing from triparty repo (TREPs)	-	-	-	-	-	-	-	-	-	-	-	-
	Total interest bearing liabilities	-	-	-	-	-	-	-	-	-	-	-	-

Particulars		As at March 31, 2026						As at March 31, 2025					
		0-3 months	3-6 months	6 months – 1 year	1-5 years	More than 5 years	Total	0-3 months	3-6 months	6 months – 1 year	1-5 years	More than 5 years	Total
360 ONE Multi Asset Allocation Fund	Variable rate assets												
	Central Government Securities (Gsec & T-bills)	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial paper	-	-	-	-	-	-	-	-	-	-	-	-
	Certificates of deposit	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate Bond	-	-	-	-	-	-	-	-	-	-	-	-
	State Government Securities	-	-	-	-	-	-	-	-	-	-	-	-
	Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Fixed rate assets												
	Central Government Securities (Gsec & T-bills)	-	-	-	1,237.15	3,110.73	4,347.87	-	-	-	-	-	-
	Commercial paper	-	-	-	-	-	-	-	-	-	-	-	-
	Certificates of deposit	999.78	-	847.80	-	-	1,847.58	-	-	-	-	-	-
	Corporate Bond	-	-	-	7,085.34	-	7,085.34	-	-	-	-	-	-
	State Government Securities	-	-	-	-	955.00	955.00	-	-	-	-	-	-
	Gold	733.68	-	-	-	-	733.68	-	-	-	-	-	-
	Silver	69.54	-	-	-	-	69.54	-	-	-	-	-	-
	Interest Receivable	246.38	28.31	56.24	-	-	330.92	-	-	-	-	-	-
	Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-
	Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-	-
	Total interest bearing assets	2,049.37	28.31	904.03	8,322.48	4,065.73	15,369.93	-	-	-	-	-	-
	Variable rate liabilities												
	Trade and other Payables	-	-	-	-	-	-	-	-	-	-	-	-
	Fixed rate liabilities												
	Trade and other Payables	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing from triparty repo (TREPs)	-	-	-	-	-	-	-	-	-	-	-	-
	Total interest bearing liabilities	-	-	-	-	-	-	-	-	-	-	-	-

Annexure 11

Details of scheme's investment in corporate debt and money market securities with credit ratings is given as follows:

Credit Rating		As at March 31, 2026		As at March 31, 2025	
		Amount	% of Net Assets	Amount	% of Net Assets
360 ONE Dynamic Bond Fund	SOV	27,784.38	46.71%	34,463.01	47.61%
	AAA	13,721.23	23.07%	19,193.15	26.51%
	AA+	7,119.98	11.97%	6,640.74	9.17%
	AA-	2,502.31	4.21%	2,487.15	3.44%
	A1+	1,159.29	1.95%	-	-
360 ONE LIQUID FUND	SOV	28,826.42	24.49%	19,837.75	19.51%
	AAA	-	-	4,527.27	4.45%
	AA+	2,501.47	2.12%	-	-
	A1+	85,904.86	72.97%	74,387.56	73.16%
360 ONE Balanced Hybrid Fund	SOV	9,998.13	14.00%	13,313.09	15.88%
	AAA	25,256.08	35.36%	30,067.73	35.87%
	AA+	2,870.13	4.02%	2,428.32	2.90%
	A1+	1,847.58	2.59%	-	-
360 ONE OVERNIGHT FUND	SOV	2,499.13	5.63%	-	-
	A1+	2,499.42	5.63%	-	-
360 ONE Multi Asset Allocation Fund	SOV	5,302.88	13.68%	-	-
	AAA	4,241.03	10.94%	-	-
	AA+	2,554.04	6.59%	-	-
	AA-	290.27	0.75%	-	-
	A1+	1,847.58	4.76%	-	-

Annexure 12

Disclosure for investments in derivatives

A. Hedging Positions through Futures as on March 31, 2026

Scheme	Underlying	Long / Short	Futures Price when purchased	Current price of the contract	Margin maintained in Rs. Lakhs
NIL					

Total exposure due to futures (hedging positions) as a %age of net assets : Nil

B. For the year ended March 31, 2026 following details specified for hedging transactions through futures which have been squared off/expired:

Scheme	Total Number of Contracts where futures were bought	Total Number of Contracts where futures were sold	Gross Notional Value of contracts where futures were bought (Rs. In Lakhs)	Gross Notional Value of contracts where futures were sold (Rs. In Lakhs)	Net Profit/ Loss value on all contracts combined (Rs. In Lakhs)
NIL					

C. Other than Hedging Positions through Futures as on March 31, 2026: Nil

Scheme	Underlying	Long / Short	Futures Price when purchased	Current price of the contract	Margin maintained in Rs. Lakhs
Nil					

Total exposure due to futures (non hedging positions) as a %age of net assets : Nil

D. For the year ended March 31, 2026 following details specified for other than hedging transactions through futures which have been squared off/expired:

Scheme	Total Number of Contracts where futures were bought	Total Number of Contracts where futures were sold	Gross Notional Value of contracts where futures were bought	Gross Notional Value of contracts where futures were sold	Net Profit/ Loss value on all contracts combined
	NIL	NIL	NIL	NIL	Nil

E. Hedging Positions through Put Options as on March 31, 2026 : Nil

Scheme	Underlying	Number of Contracts	Option Price when purchased	Current Option Price	Margin maintained in Rs. Lakhs
NIL					

Total %age of existing assets hedged through put options : NIL

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	

Total exposure due to Commodity futures (hedging positions) as a %age of net assets : 0%

F. For the period 01st April 2025 to 31st March 2026, hedging transactions through options which have been squared off/expired : Nil

For the period ended March 31, 2026 following details specified for hedging transactions through Commodity Futures which have been squared off/expired:

Scheme	Total Number of Contracts where Commodity Futures were bought	Total Number of Contracts where Commodity Futures were sold	Gross Notional Value of contracts where Commodity Futures were bought	Gross Notional Value of contracts where Commodity Futures were sold	Net Profit/ Loss value on all contracts combined (Rs. In Lakhs)
360 ONE Multi Asset Allocation Fund	501	501	833.50	803.91	-29.59

G. Other than Hedging Positions through Options as on March 31, 2026

Scheme	Underlying	Call / put	Number of contracts	Option Price when purchased	Current Price	Total exposure through options as a % of net assets
NIL						

H. For the period 01st April 2025 to 31st March 2026, non hedging transactions through options which have been squared off/expired :

Scheme	Total Number of contracts entered into	Gross Notional Value of contracts (Rs. In Lakhs)	Net Profit/Loss on all contracts (premium paid treated as loss) (Rs. In Lakhs)
NIL			

I. Hedging Positions through swaps as on March 31, 2026 - Nil

There is no exposure to Credit Default Swaps during the half year period

Annexure 13

Industry wise concentration of scheme's debt and money market securities exposure:

Particulars	% of Net Assets	
	As At March 31, 2026	As At March 31, 2025
360 ONE Dynamic Bond Fund		
Banks	5.05%	3.54%
Finance	24.26%	0.22
Government of India	46.71%	47.61%
Others	-	1.91%
Power	5.01%	7.57%
Realty	6.87%	3.47%
Transport Infrastructure	-	2.05%
Total	87.90%	88.64%
360 ONE LIQUID FUND		
Banks	49.95%	34.12%
Capital Markets	4.17%	2.42%
Construction	-	1.48%
Diversified	-	2.45%
Finance	18.89%	24.92%
Government of India	24.49%	19.51%
Others	-	0.02
Realty	2.09%	-
Retailing	-	0.07
Telecom - Services	-	4.90%
Total	99.59%	99.07%
360 ONE Focused Fund		
Others	-	1.13%
Total	-	1.13%
360 ONE FLEXICAP FUND		
Others	-	1.62%
Total	-	1.62%
360 ONE Balanced Hybrid Fund		
Banks	3.50%	1.80%
Finance	23.80%	24.46%
Government of India	14.00%	15.88%
Others	-	0.06%
Power	5.06%	2.93%
Realty	9.60%	7.22%
Transport Infrastructure	-	2.36%
Total	55.96%	54.71%
360 ONE GOLD ETF		
Others	-	1.62%
Total	-	1.62%

Particulars	% of Net Assets	
	As At March 31, 2026	As At March 31, 2025
360 ONE SILVER ETF		
Others	-	-
Total	-	-
360 ONE OVERNIGHT FUND		
Banks	5.63%	-
Government of India	5.63%	-
Total	11.26%	-
360 ONE Multi Asset Allocation Fund		
Banks	2.58%	-
Finance	17.09%	-
Government of India	13.68%	-
Power	1.06%	-
Realty	2.30%	-
Total	36.71%	-

There were no significant concentrations in the debt and money market securities portfolio of credit risk to any individual issuer or group of issuers at 31 March 2026 and 31 March 2025.

Annexure 14

Details of the amount of collateral accepted/given in respect of SLB and the amounts shown below reflect over-collateralisation and so differ from the amounts disclosed in Note.

(Amount in Rs. In Lakhs)

Particulars	March 31, 2026	March 31, 2025
Receivables from SLB	NIL	NIL
Fair value of collateral accepted in respect of the above	NIL	NIL
Payables under SLB	NIL	NIL
Carrying amount of collateral provided in respect of the above	NIL	NIL

Annexure 15

Details shows the maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cash flows:

Particulars		As at March 31, 2026					As at March 31, 2025				
		0-3 months	3-6 months	6 months – 12 months	After 12 months	Total	0-3 months	3-6 months	6 months – 12 months	After 12 months	Total
360 ONE Dynamic Bond Fund	Non-derivative Financial Liabilities										
	Borrowings		-	-	-	-		-	-	-	-
	Payables	307.80	-	-	-	307.80	13.00	-	-	-	13.00
	Other Financial Liabilities	38.67	-	-	-	38.67	38.50	-	-	-	38.50
	Derivative Financial Liabilities					-					-
	Outflows	-	-	-	-	-	-	-	-	-	-
	Inflows	-	-	-	-	-	-	-	-	-	-
	Total financial liabilities	346.47	-	-	-	346.47	51.50	-	-	-	51.50
360 ONE LIQUID FUND	Non-derivative Financial Liabilities										
	Borrowings		-	-	-	-		-	-	-	-
	Payables	1,497.08	-	-	-	1,497.08	58.31	-	-	-	58.31
	Other Financial Liabilities	41.73	-	-	-	41.73	30.77	-	-	-	30.77
	Derivative Financial Liabilities					-					-
	Outflows	-	-	-	-	-	-	-	-	-	-
	Inflows	-	-	-	-	-	-	-	-	-	-
	Total financial liabilities	1,538.81	-	-	-	1,538.81	89.08	-	-	-	89.08
360 ONE Focused Fund	Non-derivative Financial Liabilities										
	Borrowings		-	-	-	-		-	-	-	-
	Payables	3,010.42	-	-	-	3,010.42	508.40	-	-	-	508.40
	Other Financial Liabilities	1,032.64	-	-	-	1,032.64	868.28	-	-	-	868.28
	Derivative Financial Liabilities					-					-
	Outflows	-	-	-	-	-	-	-	-	-	-
	Inflows	-	-	-	-	-	-	-	-	-	-
	Total financial liabilities	4,043.06	-	-	-	4,043.06	1,376.68	-	-	-	1,376.68
360 ONE QUANT FUND	Non-derivative Financial Liabilities										
	Borrowings		-	-	-	-		-	-	-	-
	Payables	282.94	-	-	-	282.94	209.58	-	-	-	209.58
	Other Financial Liabilities	194.75	-	-	-	194.75	125.94	-	-	-	125.94
	Derivative Financial Liabilities					-					-
	Outflows	-	-	-	-	-	-	-	-	-	-
	Inflows	-	-	-	-	-	-	-	-	-	-
	Total financial liabilities	477.69	-	-	-	477.69	335.52	-	-	-	335.52
360 ONE ELSS Tax Saver Nifty 50 Index Fund	Non-derivative Financial Liabilities										
	Borrowings		-	-	-	-		-	-	-	-
	Payables	19.15	-	-	-	19.15	2.34	-	-	-	2.34
	Other Financial Liabilities	10.20	-	-	-	10.20	6.63	-	-	-	6.63
	Derivative Financial Liabilities					-					-
	Outflows	-	-	-	-	-	-	-	-	-	-
	Inflows	-	-	-	-	-	-	-	-	-	-
	Total financial liabilities	29.35	-	-	-	29.35	8.97	-	-	-	8.97

Particulars		As at March 31, 2026					As at March 31, 2025				
		0-3 months	3-6 months	6 months – 12 months	After 12 months	Total	0-3 months	3-6 months	6 months – 12 months	After 12 months	Total
360 ONE FLEXICAP FUND	Non-derivative Financial Liabilities										
	Borrowings		-	-	-	-		-	-	-	-
	Payables	675.47	-	-	-	675.47	103.53	-	-	-	103.53
	Other Financial Liabilities	274.53	-	-	-	274.53	314.00	-	-	-	314.00
	Derivative Financial Liabilities					-					-
	Outflows	-	-	-	-	-	-	-	-	-	-
	Inflows	-	-	-	-	-	-	-	-	-	-
	Total financial liabilities	950.00	-	-	-	950.00	417.53	-	-	-	417.53
360 ONE Balanced Hybrid Fund	Non-derivative Financial Liabilities										
	Borrowings		-	-	-	-		-	-	-	-
	Payables	91.39	-	-	-	91.39	124.46	-	-	-	124.46
	Other Financial Liabilities	170.76	-	-	-	170.76	177.00	-	-	-	177.00
	Derivative Financial Liabilities					-					-
	Outflows	-	-	-	-	-	-	-	-	-	-
	Inflows	-	-	-	-	-	-	-	-	-	-
	Total financial liabilities	262.15	-	-	-	262.15	301.46	-	-	-	301.46
360 ONE GOLD ETF	Non-derivative Financial Liabilities										
	Borrowings	-	-	-	-	-	-	-	-	-	-
	Payables	-	-	-	-	-	-	-	-	-	-
	Other Financial Liabilities	8.34	-	-	-	8.34	0.32	-	-	-	0.32
	Derivative Financial Liabilities					-					-
	Outflows	-	-	-	-	-	-	-	-	-	-
	Inflows	-	-	-	-	-	-	-	-	-	-
	Total financial liabilities	8.34	-	-	-	8.34	0.32	-	-	-	0.32
360 ONE SILVER ETF	Non-derivative Financial Liabilities										
	Borrowings		-	-	-	-		-	-	-	-
	Payables	-	-	-	-	-	0.50	-	-	-	0.50
	Other Financial Liabilities	4.05	-	-	-	4.05	0.04	-	-	-	0.04
	Derivative Financial Liabilities					-					-
	Outflows	-	-	-	-	-	-	-	-	-	-
	Inflows	-	-	-	-	-	-	-	-	-	-
	Total financial liabilities	4.05	-	-	-	4.05	0.54	-	-	-	0.54
360 ONE OVERNIGHT FUND	Non-derivative Financial Liabilities										
	Borrowings		-	-	-	-		-	-	-	-
	Payables	4,021.54	-	-	-	4,021.54	-	-	-	-	-
	Other Financial Liabilities	4.99	-	-	-	4.99	-	-	-	-	-
	Derivative Financial Liabilities					-					-
	Outflows	-	-	-	-	-	-	-	-	-	-
	Inflows	-	-	-	-	-	-	-	-	-	-
	Total financial liabilities	4,026.53	-	-	-	4,026.53	-	-	-	-	-
360 ONE Multi Asset Allocation Fund	Non-derivative Financial Liabilities										
	Borrowings		-	-	-	-		-	-	-	-
	Payables	95.31	-	-	-	95.31	-	-	-	-	-
	Other Financial Liabilities	72.87	-	-	-	72.87	-	-	-	-	-
	Derivative Financial Liabilities					-					-
	Outflows	-	-	-	-	-	-	-	-	-	-
	Inflows	0.84	-	-	-	0.84	-	-	-	-	-
	Total financial liabilities	169.02	-	-	-	169.02	-	-	-	-	-

Annexure 16

Details of analysis of assets and liabilities according to their maturity profile:

Particulars		As at March 31, 2026			As at March 31, 2025		
		Within 12 months	After 12 months	Total	Within 12 months	After 12 months	Total
360 ONE Dynamic Bond Fund	Assets						
	Financial Assets						
	Cash and cash equivalents	426.02	-	426.02	1,384.75	-	1,384.75
	Balances with Bank/(s)	102.50	-	102.50	29.90	-	29.90
	Derivative financial instruments	-	-	-	-	-	-
	Other bank balances	0.70	-	0.70	1.49	-	1.49
	Receivables	0.04	-	0.04	11.32	-	11.32
	Investments	10,074.19	48,148.54	58,222.73	-	69,619.08	69,619.08
	Other Financial assets	1,084.55	-	1,084.55	1,399.79	-	1,399.79
	Non-Financial Assets						
	Other Non -Financial assets	-	-	-	-	-	-
	Total Assets (A)	11,688.00	48,148.54	59,836.54	2,827.25	69,619.08	72,446.33
	Financial Liabilities						
	Derivative financial instruments	-	-	-	-	-	-
	Payables	307.80	-	307.80	13.00	-	13.00
	Borrowings		-	-		-	-
	Other Financial Liabilities	38.67	-	38.67	38.50	-	38.50
	Non-Financial Liabilities						
	Provisions	-	-	-	-	-	-
	Other Non-Financial Liabilities	2.00	-	2.00	2.68	-	2.68
	Total Liabilities (B)	348.47	-	348.47	54.18	-	54.18
360 ONE LIQUID FUND	Assets						
	Financial Assets						
	Cash and cash equivalents	1,521.64	-	1,521.64	1,982.64	-	1,982.64
	Balances with Bank/(s)	59.83	-	59.83	594.60	-	594.60
	Derivative financial instruments	-	-	-	-	-	-
	Other bank balances	0.56	-	0.56	0.24	-	0.24
	Receivables	-	-	-	2.50	-	2.50
	Investments	1,17,535.60	0.00	1,17,535.60	-	99,016.05	99,016.05
	Other Financial assets	156.21	-	156.21	183.34	-	183.34
	Non-Financial Assets						
	Other Non -Financial assets	-	-	-	-	-	-
	Total Assets (A)	1,19,273.84	-	1,19,273.84	2,763.32	99,016.05	1,01,779.37
	Financial Liabilities						
	Derivative financial instruments	-	-	-	-	-	-
	Payables	1,497.08	-	1,497.08	58.31	-	58.31
	Borrowings		-	-		-	-
	Other Financial Liabilities	41.73	-	41.73	30.77	-	30.77
	Non-Financial Liabilities						
	Provisions	-	-	-	-	-	-
	Other Non-Financial Liabilities	12.46	-	12.46	6.30	-	6.30
	Total Liabilities (B)	1,551.27	-	1,551.27	95.38	-	95.38

Particulars		As at March 31, 2026			As at March 31, 2025		
		Within 12 months	After 12 months	Total	Within 12 months	After 12 months	Total
360 ONE Focused Fund	Assets						
	Financial Assets						
	Cash and cash equivalents	-	-	-	7,575.61	-	7,575.61
	Balances with Bank(s)	34,098.91	-	34,098.91	10,317.22	-	10,317.22
	Derivative financial instruments	-	-	-	-	-	-
	Other bank balances	17.43	-	17.43	29.89	-	29.89
	Receivables	0.78	-	0.78	0.15	-	0.15
	Investments	5,74,296.77	-	5,74,296.77	-	6,56,170.00	6,56,170.00
	Other Financial assets	361.68	-	361.68	479.83	-	479.83
	Non-Financial Assets						
	Other Non -Financial assets	-	-	-	-	-	-
	Total Assets (A)	6,08,775.57	-	6,08,775.57	18,402.70	6,56,170.00	6,74,572.70
	Financial Liabilities						
	Derivative financial instruments	-	-	-	-	-	-
	Payables	3,010.42	-	3,010.42	508.40	-	508.40
	Borrowings	-	-	-	-	-	-
	Other Financial Liabilities	1,032.64	-	1,032.64	868.28	-	868.28
	Non-Financial Liabilities						
	Provisions	-	-	-	-	-	-
	Other Non-Financial Liabilities	77.84	-	77.84	243.97	-	243.97
	Total Liabilities (B)	4,120.90	-	4,120.90	1,620.65	-	1,620.65
360 ONE QUANT FUND	Assets						
	Financial Assets						
	Cash and cash equivalents	-	-	-	-	-	-
	Balances with Bank(s)	1,326.22	-	1,326.22	654.50	-	654.50
	Derivative financial instruments	-	-	-	-	-	-
	Other bank balances	0.89	-	0.89	1.47	-	1.47
	Receivables	11.55	-	11.55	0.05	-	0.05
	Investments	79,873.96	-	79,873.96	-	62,832.07	62,832.07
	Other Financial assets	16.89	-	16.89	28.83	-	28.83
	Non-Financial Assets						
	Other Non -Financial assets	-	-	-	-	-	-
	Total Assets (A)	81,229.51	-	81,229.51	684.85	62,832.07	63,516.92
	Financial Liabilities						
	Derivative financial instruments	-	-	-	-	-	-
	Payables	282.94	-	282.94	209.58	-	209.58
	Borrowings	-	-	-	-	-	-
	Other Financial Liabilities	194.75	-	194.75	125.94	-	125.94
	Non-Financial Liabilities						
	Provisions	-	-	-	-	-	-
	Other Non-Financial Liabilities	11.56	-	11.56	10.51	-	10.51
	Total Liabilities (B)	489.25	-	489.25	346.03	-	346.03

Particulars		As at March 31, 2026			As at March 31, 2025		
		Within 12 months	After 12 months	Total	Within 12 months	After 12 months	Total
360 ONE ELSS Tax Saver Nifty 50 Index Fund	Assets						
	Financial Assets						
	Cash and cash equivalents	-	-	-	-	-	-
	Balances with Bank/(s)	76.18	-	76.18	73.00	-	73.00
	Derivative financial instruments	-	-	-	-	-	-
	Other bank balances	-	-	-	-	-	-
	Receivables	0.05	-	0.05	0.10	-	0.10
	Investments	6,497.90	-	6,497.90	-	7,871.58	7,871.58
	Other Financial assets	0.50	-	0.50	0.50	-	0.50
	Non-Financial Assets						
	Other Non -Financial assets	-	-	-	-	-	-
	Total Assets (A)	6,574.63	-	6,574.63	73.60	7,871.58	7,945.18
	Financial Liabilities						
	Derivative financial instruments	-	-	-	-	-	-
	Payables	19.15	-	19.15	2.34	-	2.34
	Borrowings	-	-	-	-	-	-
	Other Financial Liabilities	10.20	-	10.20	6.63	-	6.63
	Non-Financial Liabilities						
	Provisions	-	-	-	-	-	-
	Other Non-Financial Liabilities	0.25	-	0.25	0.13	-	0.13
	Total Liabilities (B)	29.60	-	29.60	9.10	-	9.10
360 ONE FLEXICAP FUND	Assets						
	Financial Assets						
	Cash and cash equivalents	-	-	-	2,343.57	-	2,343.57
	Balances with Bank/(s)	6,347.57	-	6,347.57	6,746.52	-	6,746.52
	Derivative financial instruments	-	-	-	-	-	-
	Other bank balances	0.85	-	0.85	0.29	-	0.29
	Receivables	5.06	-	5.06	0.20	-	0.20
	Investments	1,73,221.90	-	1,73,221.90	-	1,35,752.48	1,35,752.48
	Other Financial assets	100.52	-	100.52	134.93	-	134.93
	Non-Financial Assets						
	Other Non -Financial assets	-	-	-	-	-	-
	Total Assets (A)	1,79,675.90	-	1,79,675.90	9,225.51	1,35,752.48	1,44,977.99
	Financial Liabilities						
	Derivative financial instruments	-	-	-	-	-	-
	Payables	675.47	-	675.47	103.53	-	103.53
	Borrowings	-	-	-	-	-	-
	Other Financial Liabilities	274.53	-	274.53	314.00	-	314.00
	Non-Financial Liabilities						
	Provisions	-	-	-	-	-	-
	Other Non-Financial Liabilities	13.00	-	13.00	26.52	-	26.52
	Total Liabilities (B)	963.00	-	963.00	444.05	-	444.05

Particulars		As at March 31, 2026			As at March 31, 2025		
		Within 12 months	After 12 months	Total	Within 12 months	After 12 months	Total
360 ONE Balanced Hybrid Fund	Assets						
	Financial Assets						
	Cash and cash equivalents	153.87	-	153.87	51.99	-	51.99
	Balances with Bank/(s)	663.85	-	663.85	964.02	-	964.02
	Derivative financial instruments	-	-	-	-	-	-
	Other bank balances	0.02	-	0.02	0.13	-	0.13
	Receivables	-	-	-	-	-	-
	Investments	34,154.09	35,641.54	69,795.63	-	81,621.56	81,621.56
	Other Financial assets	1,078.97	-	1,078.97	1,503.13	-	1,503.13
	Non-Financial Assets						
	Other Non -Financial assets	-	-	-	-	-	-
	Total Assets (A)	36,050.80	35,641.54	71,692.34	2,519.27	81,621.56	84,140.83
	Financial Liabilities						
	Derivative financial instruments	-	-	-	-	-	-
	Payables	91.39	-	91.39	124.46	-	124.46
	Borrowings	-	-	-	-	-	-
	Other Financial Liabilities	170.76	-	170.76	177.00	-	177.00
	Non-Financial Liabilities						
	Provisions	-	-	-	-	-	-
	Other Non-Financial Liabilities	10.81	-	10.81	10.55	-	10.55
	Total Liabilities (B)	272.96	-	272.96	312.01	-	312.01
360 ONE GOLD ETF	Assets						
	Financial Assets						
	Cash and cash equivalents	50.99	-	50.99	23.00	-	23.00
	Balances with Bank/(s)	9.21	-	9.21	0.67	-	0.67
	Derivative financial instruments	-	-	-	-	-	-
	Other bank balances	-	-	-	-	-	-
	Receivables	0.01	-	0.01	-	-	-
	Investments	12,765.94	-	12,765.94	-	1,354.19	1,354.19
	Other Financial assets	2.00	-	2.00	2.00	-	2.00
	Non-Financial Assets						
	Other Non -Financial assets	-	-	-	38.82	-	38.82
	Total Assets (A)	12,828.15	-	12,828.15	64.49	1,354.19	1,418.68
	Financial Liabilities						
	Derivative financial instruments	-	-	-	-	-	-
	Payables	-	-	-	-	-	-
	Borrowings	-	-	-	-	-	-
	Other Financial Liabilities	8.34	-	8.34	0.32	-	0.32
	Non-Financial Liabilities						
	Provisions	-	-	-	-	-	-
	Other Non-Financial Liabilities	79.96	-	79.96	1.39	-	1.39
	Total Liabilities (B)	88.30	-	88.30	1.71	-	1.71

Particulars		As at March 31, 2026			As at March 31, 2025		
		Within 12 months	After 12 months	Total	Within 12 months	After 12 months	Total
360 ONE SILVER ETF	Assets						
	Financial Assets						
	Cash and cash equivalents	21.00	-	21.00	-	-	-
	Balances with Bank/(s)	0.98	-	0.98	8.33	-	8.33
	Derivative financial instruments	-	-	-	-	-	-
	Other bank balances	-	-	-	-	-	-
	Receivables	1.50	-	1.50	-	-	-
	Investments	4,868.30	-	4,868.30	-	657.40	657.40
	Other Financial assets	1.00	-	1.00	1.00	-	1.00
	Non-Financial Assets						
	Other Non -Financial assets	-	-	-	19.90	-	19.90
	Total Assets (A)	4,892.78	-	4,892.78	29.23	657.40	686.63
	Financial Liabilities						
	Derivative financial instruments	-	-	-	-	-	-
	Payables	-	-	-	0.50	-	0.50
	Borrowings	-	-	-	-	-	-
	Other Financial Liabilities	4.05	-	4.05	0.04	-	0.04
	Non-Financial Liabilities						
	Provisions	-	-	-	-	-	-
	Other Non-Financial Liabilities	222.30	-	222.30	0.69	-	0.69
	Total Liabilities (B)	226.35	-	226.35	1.23	-	1.23
360 ONE OVERNIGHT FUND	Assets						
	Financial Assets						
	Cash and cash equivalents	42,028.28	-	42,028.28	-	-	-
	Balances with Bank/(s)	461.09	-	461.09	-	-	-
	Derivative financial instruments	-	-	-	-	-	-
	Other bank balances	-	-	-	-	-	-
	Receivables	751.00	-	751.00	-	-	-
	Investments	4,998.55	-	4,998.55	-	0.00	-
	Other Financial assets	146.10	-	146.10	-	-	-
	Non-Financial Assets						
	Other Non -Financial assets	-	-	-	-	-	-
	Total Assets (A)	48,385.02	-	48,385.02	-	-	-
	Financial Liabilities						
	Derivative financial instruments	-	-	-	-	-	-
	Payables	4,021.54	-	4,021.54	-	-	-
	Borrowings	-	-	-	-	-	-
	Other Financial Liabilities	4.99	-	4.99	-	-	-
	Non-Financial Liabilities						
	Provisions	-	-	-	-	-	-
	Other Non-Financial Liabilities	2.51	-	2.51	-	-	-
	Total Liabilities (B)	4,029.04	-	4,029.04	-	-	-

Particulars		As at March 31, 2026			As at March 31, 2025		
		Within 12 months	After 12 months	Total	Within 12 months	After 12 months	Total
360 ONE Multi Asset Allocation Fund	Assets						
	Financial Assets						
	Cash and cash equivalents	-	-	-	-	-	-
	Balances with Bank/(s)	966.31	-	966.31	-	-	-
	Derivative financial instruments	0.84	-	-	-	-	-
	Other bank balances	-	-	-	-	-	-
	Receivables	-	-	-	-	-	-
	Investments	25,196.56	12,388.22	37,584.78	-	-	-
	Other Financial assets	372.31	-	372.31	-	-	-
	Non-Financial Assets						
	Other Non -Financial assets	-	-	-	-	-	-
	Total Assets (A)	26,536.02	12,388.22	38,923.40	-	-	-
	Financial Liabilities						
	Derivative financial instruments	-	-	-	-	-	-
	Payables	95.31	-	95.31	-	-	-
	Borrowings		-	-	-	-	-
	Other Financial Liabilities	72.87	-	72.87	-	-	-
	Non-Financial Liabilities						
	Provisions	-	-	-	-	-	-
	Other Non-Financial Liabilities	4.76	-	4.76	-	-	-
	Total Liabilities (B)	172.94	-	172.94	-	-	-

Annexure 17

Details of receivables from reverse sale and repurchase / TREPS agreements

(Amount in Rs. In Lakhs)

Scheme	As At March 31, 2026	As At March 31, 2025
360 ONE Dynamic Bond Fund	426.02	1,384.75
360 ONE LIQUID FUND	1,521.64	1,982.64
360 ONE Focused Fund	-	7,575.61
360 ONE QUANT FUND	-	-
360 ONE ELSS Tax Saver Nifty 50 Index Fund	-	-
360 ONE FLEXICAP FUND	-	2,343.57
360 ONE Balanced Hybrid Fund	153.87	51.99
360 ONE GOLD ETF	50.99	23.00
360 ONE SILVER ETF	21.00	-
360 ONE OVERNIGHT FUND	42,028.28	
360 ONE Multi Asset Allocation Fund	-	

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