Dyna SIF
by 360 ONE Asset

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https://www.360.one/dyna-sif

CHANGE IN THE REGULATORY FRAMEWORK FOR TOTAL EXPENSE RATIO (TER) CHARGED TO THE INVESTMENT STRATEGIES OF DynaSIF

NOTICE is hereby given to the investors that pursuant to the SEBI (Mutual Funds) Regulations, 2026 ("MF Regulations, 2026"), which comes into effect from April 1, 2026 (**"Effective Date"**) the Annual Investment Strategy Recurring Expenses section of Investment Strategy Information Documents (ISIDs) and Key Information Memorandums (KIMs) of respective investment strategies of DynaSIF will be revised. Accordingly, the following changes shall take place from the Effective Date.

Total Expense Ratio (TER):

As defined in MF Regulations, 2026, Total Expense Ratio (TER) means the ratio of total of all expenses charged to the investors of the investment strategy to the total asset under management of the investment strategy.

1. The TER shall consist of the following components:

- **Base expense ratio (BER) (sub-regulation 7 of Regulation 66**) - The BER shall be charged to the investment strategy(ies) within the base expense ratio limits* specified under the MF Regulations, 2026.

  The BER shall include:
  - Investment and Advisory fees (**sub-regulation 4 of Regulation 66**)
  - Recurring expenses (**sub-regulation 5 of Regulation 66**)
  - Charges/ commission/ fees related to distribution of SIF investment strategies (**Sub-regulation 6 of Regulation 66**)

  but exclude statutory levy applicable, if any, on above expenses and transaction cost specified under sub-regulation 10 of Regulation 66.

- **Brokerage Cost** (**sub-regulation 9 of Regulation 66**) – investment strategies may charge expense incurred towards brokerage, for the purpose of execution of trade, over and above the base expense ratio subject to a maximum of 0.06 per cent of trade value in case of cash market transactions and 0.02 per cent of trade value in case of derivatives transactions. Expense charged towards brokerage, over and above the specified limit, shall be part of the base expense ratio limit specified under sub regulation 7 of Regulation 66.

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

- **Statutory levy (clause yy of sub regulation 1 of Regulation 2)** means levy imposed by state government and central government

2. Any expense other than those specified in sub-regulation (4), sub-regulation (5), sub regulation (6), sub-regulation (9) and sub-regulation (10), as mentioned above, shall not be charged to the investment strategies and shall be borne by the AMC or trustee or sponsors.

3. No charges other than the base expense ratio, brokerage cost, transaction cost, statutory levy and exit load including levies as may be specified by SEBI, shall be charged to the investors.

4. Any expenditure in excess of the base limits specified in the MF Regulations shall be borne by the AMC or the trustees or sponsors. If any expense of the investment strategy is borne by the AMC or by the trustees or sponsors, the same shall be done only after the investment and advisory fees charged to the investment strategy, if any, is fully reversed.

*Investors are requested to note that Base Expense Ratio (BER) as mentioned above, for investment strategies of DynaSIF, shall be subject to the following limits as defined under the MF Regulations, 2026:

Sr. No.	Investment Strategies	Maximum Base Expense Ratio (BER) as per cent of the daily net assets
1	**Equity oriented investment strategies^^** • DynaSIF Equity Long - Short Fund	2.10%
2	**Other than equity-oriented investment strategies^^** • DynaSIF Active Asset Allocator Long-Short Fund	1.85%

^^ Following AUM slab wise Base Expense Ratio Limits for 'equity oriented investment strategies' and 'other than equity oriented investment strategies' of DynaSIF (as specified in the above table) shall be applicable from the Effective Date:

Assets under management Slab (In Rs. crore)	Base expense ratio limits for equity oriented investment strategies	Base expense ratio limits for other than equity oriented investment strategies
on the first Rs.500 crores of the daily net assets	2.10%	1.85%
on the next Rs.250 crores of the daily net assets	1.90%	1.65%
on the next Rs.1,250 crores of the daily net assets	1.60%	1.40%
on the next Rs.3,000 crores of the daily net assets	1.50%	1.25%
on the next Rs.5,000 crores of the daily net assets	1.40%	1.15%
On the next Rs.40,000 crores of the daily net assets	Expense ratio reduction of 0.05% for every increase of Rs.5,000 crores of daily net assets or part thereof.	
On balance of the assets	0.95%	0.70%

The section on **Annual Investment Strategy Recurring Expenses** appearing in the ISIDs and KIMs of the abovementioned investment strategies of DynaSIF shall be suitably modified to incorporate the above provisions and the necessary/ incidental change arising out of the aforesaid changes, wherever applicable.

For the actual expenses to be charged from the Effective Date, the investors should refer to the website of the DynaSIF at https://www.360.one/dyna-sif

All the other provisions of the ISIDs and KIMs of the Investment Strategies, except as specifically modified herein above remain unchanged.

This Notice-cum-Addendum forms an integral part of the ISIDs and KIMs of the Investment Strategies as amended from time to time

For **360 ONE Asset Management Limited**

Place: Mumbai

SD/-

Date: March 31, 2026

Authorised Signatory

Investments in Specialized Investment Fund involves relatively higher risk including potential loss of capital, liquidity risk and market volatility. Please read all investment strategy related documents carefully before making the investment decision.