

## **Extract of Definitions /interpretations included in SID and SAI**

<b>AMFI Certified Stock Exchange Brokers</b>	A person who is registered with Association of Mutual Funds in India (AMFI) as Mutual Fund Advisor and who has signed up with 360 ONE Asset Management Limited and also registered with BSE & NSE as Participant.
<b>Applicable NAV</b>	Unless stated otherwise in this document, 'Applicable NAV' is the Net Asset Value at the close of a Business/Working Day on which the purchase or redemption is sought by an investor and determined by the Fund.
<b>Application Supported by Blocked Amount or ASBA</b>	ASBA is an application containing an authorization to a Self Certified Syndicate Bank (SCSB) to block the application money in the bank account maintained with the SCSB, for subscribing to an issue.
<b>ARN Holder / AMFI Registered Distributors</b>	Intermediary registered with AMFI to carry out the business of selling and distribution of mutual fund units and having AMFI Registration Number (ARN) allotted by AMFI.
<b>Asset Management Company/ AMC/ Investment Manager</b>	Means 360 ONE Asset Management Limited, a Company incorporated under the Companies Act, 1956 and approved by SEBI to act as an Asset Management Company for the Schemes of 360 ONE Mutual Fund.
<b>Beneficial Owner</b>	Beneficial Owner, as defined in the Depositories Act, 1996 (22 of 1996), means a person whose name is recorded as such with a Depository. Thus, Unitholders holding Units in dematerialised form are considered to be Beneficial Owners.

<p><b>Business Day/Working Day</b></p>	<p>A day other than:</p> <ol style="list-style-type: none"> <li>a. Saturday and Sunday;</li> <li>b. A day on which the banks in Mumbai and /or RBI are closed for business /clearing;</li> <li>c. A day on which the National Stock Exchange of India Limited and/or the Bombay Stock Exchange Ltd. are closed;</li> <li>d. A day which is a public and /or bank Holiday at a Customer Service Centre/ Official Point of Acceptance where the application is received;</li> <li>e. A day on which Sale / Redemption/ Switching of Units is suspended by the AMC;</li> <li>f. A day on which normal business cannot be transacted due to storms, floods, bandhs, strikes or such other events as the AMC may specify from time to time.</li> </ol> <p>Further, the day(s) on which the money markets are closed / not accessible, shall not be treated as Business Day(s).</p> <p>The AMC reserves the right to declare any day as a Business Day/Working Day or otherwise at any or all Customer Service Centers/Official Points of Acceptance of the Mutual Fund or its Registrar.</p>
<p><b>Business Hours</b></p>	<p>Presently 10.00 a.m. to 5.00 p.m. on any Business Day or such other time as may be applicable from time to time.</p>
<p><b>Certificate of Deposit</b></p>	<p>Certificate of Deposit (CD) is a negotiable money market instrument issued by Scheduled Commercial Banks (SCBs) and select All India Financial Institutions (FIs) that have been permitted by the RBI to raise short term resources. The maturity period of CDs issued by the SCBs is between 7 days to 1 year, from the date of issue. CDs also are issued at a discount to face value and can be traded in secondary market.</p>
<p><b>CKYC</b></p>	<p>Central KYC Registry (CERSAI) is a centralized repository of KYC records of customers in the financial sector with uniform KYC norms and inter-usability of the KYC records across the sector with an objective to reduce the burden of producing KYC documents and getting those verified every time when the customer creates a new relationship with a financial entity. SEBI has issued circular no. CIR/MIRSD/ 66 /2016 dated July 21, 2016 and no. CIR/MIRSD/120 /2016 dated Nov. 10, 2016 for uniform and smooth implementation of CKYC norms for onboarding of new investors in Mutual funds with effect from 1st Feb 2017.</p>

<b>Close-ended Scheme</b>	Close-ended Scheme means any scheme of the mutual fund in which the period of maturity of the scheme is specified.
<b>Commercial Paper</b>	Commercial Paper (CP) is an unsecured negotiable money market instrument issued in the form of a promissory note, generally issued by the corporates, primary dealers and All India Financial Institutions as an alternative source of short term borrowings. CP is traded in secondary market and can be freely bought and sold before maturity. CP are generally issued for maturities between a minimum of 15 days and a maximum up to 1 year from the date of issue.
<b>Consolidated Account Statement / CAS</b>	An account statement detailing all the transactions during a period and / or holding at the end of the period across all schemes of all mutual funds, including transaction charges paid to distributor, as applicable. This statement will be issued to dormant investors on a half yearly basis and to investors in whose folios any transaction has taken place during a month, on a monthly basis.
<b>Continuous offer</b>	Offer of the Units when the scheme becomes open-ended after the closure of the New Fund Offer.
<b>Controlling Branches (CBs) of the SCSBs</b>	Branches of the Self Certified Syndicate Banks (SCSBs) acting as coordinating branch with the Registrar and Transfer Agent of the Fund for the ASBA facility.
<b>Credit Rating Agency</b>	A body corporate which is engaged in, or proposes to be engaged in, the business of rating of securities offered by way of public or rights issue under the SEBI (Credit Rating Agencies) Regulations, 1999.
<b>Custodian</b>	Means Deutsche Bank AG which has been granted a certificate of registration by SEBI under SEBI (Custodian of Securities) Regulations, 1996 and for the time being appointed by the Fund for rendering custodial services for the Scheme in accordance with the Regulations.
<b>Cut-off time</b>	Cut-off Timing in relation to a prospective investor making an application to the Mutual Fund for sale or repurchase of units, shall mean, the outer limit of timing within a particular day which is relevant for determination of the NAV applicable for his transaction
<b>Date of Allotment</b>	The date of issue/transfer/credit of mutual fund units to investors pursuant ongoing purchase of units in the manner as specified in this document.
<b>Debt Instruments</b>	Government securities, corporate debentures, bonds, promissory notes, money market instruments, pass-through certificates, asset backed securities/securitised debt and other possible similar securities.
<b>Dematerialization</b>	The process of converting physical units (account statements) into an electronic form. Units once converted into dematerialised form are held in a Demat account and are freely transferable.

<b>Depository</b>	Means a body corporate as defined in the Depositories Act, 1996 (22 of 1996) and includes National Securities Depository Ltd. (NSDL) and Central Depository Systems Ltd (CDSL).
<b>Depository Participant</b>	Depository Participant (DP) is an agent of the Depository who acts like an intermediary between the Depository and the investors. DP is an entity who is registered with SEBI to offer depository related services.
<b>Derivative</b>	Derivative includes (i) a security derived from a debt instrument, share, loan whether secured unsecured, risk instrument or contract for differences or any other form of security; (ii) a contract which derives its value from the prices, or index of prices, or underlying securities.
<b>Designated Branches (DBs) of the SCSBs</b>	Branches of the SCSBs which collect completed ASBA Application Forms towards subscription to Units of a Scheme offered during NFO. List of Designated Branches is available at ( <a href="http://www.sebi.gov.in/pmd/scsb.pdf">http://www.sebi.gov.in/pmd/scsb.pdf</a> )
<b>Distributor</b>	Such persons/ firms / corporate that fulfils the criteria laid down by SEBI / AMFI from time to time and empanelled by the AMC to distribute / sell/ market the schemes of the Mutual Fund.
<b>Direct Plan</b>	Direct Plan is a plan for investors who purchase/subscribe the Units of the Scheme directly and do not route their investments through a Distributor.
<b>Electronic Fund Transfer/ EFT</b>	Electronic Fund Transfer includes all the means of electronic transfer like Direct Credit / Debit, National Electronic Clearing System (NECS), RTGS, NEFT, Wire Transfer or such like modes may be introduced by relevant authorities from time to time.
<b>Entry Load</b>	Means load on purchase/subscription of units
<b>Equity Related Instruments</b>	Equity Related Instruments include convertible debentures, convertible preference shares, warrants carrying the right to obtain equity shares, equity derivatives and such other instrument as may be specified by the Board from time to time.
<b>Exit Load</b>	Means load on repurchase/redemption of units.
<b>Exchange /Stock Exchange</b>	Recognized Stock Exchange(s) where the units of the Scheme are listed.
<b>Fund/ Mutual Fund</b>	Means 360 ONE Mutual Fund, a Trust set up under the provisions of Indian Trust Act, 1882 and registered with SEBI vide Registration No. MF/067/11/02 dated March 23, 2011.
<b>Fixed Income Securities</b>	Debt Securities created and issued by, inter alia, Central Government, State Government, Local Authorities, Municipal Corporations, PSUs, Public Companies, Private Companies, Bodies Corporate, Special Purpose Vehicles (incorporated or otherwise) and any other entities, which yield at fixed rate by way of interest, premium, discount or a combination of any of them.

<b>Floating Rate Debt Instruments</b>	<p>Floating rate debt instruments are debt instruments issued by Central and / or State Government, corporates or PSUs with interest rates that are reset periodically. The periodicity of the interest reset could be daily, monthly, quarterly, half-yearly, annually or any other periodicity that may be mutually agreed with the issuer and the Fund.</p> <p>The interest on the instruments could also be in the nature of fixed basis points over the benchmark gilt yields.</p>
<b>Foreign Portfolio Investor or FPI</b>	FPI means a person who satisfies the eligibility criteria prescribed under Regulation 4 and has been registered under Chapter II of Securities and Exchange Board of India (Foreign Portfolio Investor) Regulations, 2019.
<b>Foreign Securities</b>	ADRs / GDRs/ equity / debt securities of overseas companies listed on the recognized stock exchanges overseas or other securities as may be specified and permitted by SEBI and/or RBI from time to time.
<b>Fund Accountant</b>	Deutsche Bank AG, who has been appointed as the Fund Accountant, to provide fund accounting, NAV calculation and other related services, and includes such Fund Accountant(s) as may be appointed from time to time.
<b>Gilts or Government Securities</b>	Securities created and issued by the Central Government and/or a State Government (including Treasury Bills) or Government Securities as defined in the Public Debt Act, 1944, as amended or re-enacted from time to time.
<b>GOI</b>	Government of India
<b>IDCW/Income Distribution cum Capital Withdrawal</b>	Means income distributed on Mutual Fund Units from the distributable surplus, which may include a portion of the investor's capital {i.e. part of Sale Price (viz. price paid by the investor for purchase of Units) representing retained realized gains (equalization reserve).
<b>Interest Rate Swap or IRS</b>	IRS is a financial contract between two parties exchanging a stream of interest payments for a notional principal amount on multiple occasions till maturity. Typically, one party receives a pre-determined fixed rate of interest while the other party receives a floating rate, which is linked to a mutually agreed benchmark with provision for mutually agreed periodic resets.

<b>Invalid ARNs</b>	<p>“Invalid ARNs” shall include the following situations –</p> <ol style="list-style-type: none"> <li>1) ARN validity period expired.</li> <li>2) ARN cancelled /terminated.</li> <li>3) ARN suspended.</li> <li>4) ARN Holder deceased</li> <li>5) Nomenclature change, as required pursuant to IA Regulations, not complied by the MFD.</li> <li>6) MFD is debarred by SEBI.</li> <li>7) ARN not present in AMFI ARN database.</li> <li>8) ARN not empanelled with an AMC.</li> </ol>
<b>Investment Management Agreement /IMA</b>	Means Investment Management Agreement dated April 29, 2010, as amended from time to time, entered into between 360 ONE Asset Trustee Limited and 360 ONE Asset Management Limited.
<b>Investor</b>	Means any resident or non-resident person whether individual or a non-individual who is eligible to subscribe for units under the laws of his/her/their state/country of incorporation, establishment citizenship, residence or domicile and under the Income Tax Act, 1961 including amendments made from time to time and who has made an application for subscribing units under the Scheme. Under normal circumstances, a unit holder would be deemed to be an investor.
<b>Investor Service Centers/ Customer Service Centers or CSCs</b>	Investor Service Centers / Customer Service Centers, as designated from time to time by the AMC, whether of the Registrar or AMC's own branches, being official points of acceptance, authorized to receive application forms for Purchase/ Redemption /Switch and other service requests/queries from investors/Unit Holders.
<b>KRA</b>	KYC Registration Agency (KRA) is a company formed and registered under the Companies Act, 1956 and which has been granted a certificate of registration under these regulations which hereinafter shall be deemed to be an intermediary in terms of the provisions of the Act.
<b>KYC</b>	Know Your Client means the procedure prescribed by the Board for identifying and verifying the Proof of Address, Proof of Identity and compliance with rules, regulations, guidelines and circulars issued by the Board or any other authority for Prevention of Money Laundering from time to time.
<b>Load</b>	Means a charge that may be levied as a percentage of NAV at the time of entry into the Scheme or at the time of exit from the Scheme.

<b>MIBOR</b>	The Mumbai Interbank Offered Rate published once every day by the National Stock Exchange and published twice every day by Reuters, as specifically applied to each contract.
<b>Micro Finance Institutions</b>	<p>“micro finance institution” means an entity (irrespective of its organizational form), which provides micro finance services in the form and manner as may be prescribed but does not include</p> <ul style="list-style-type: none"> <li>(i) a banking company, State Bank of India, a Subsidiary Bank, a corresponding new bank, a cooperative bank, EXIM Bank, Reconstruction Bank, National Housing Bank, National Bank, a Regional Rural Bank and Small Industries Bank;</li> <li>(ii) a co-operative society engaged primarily in agricultural operations or industrial activity or purchase or sale of any goods and such other activities;(iii) a cooperative society not accepting deposits from anybody except from its members having voting rights or from those members who will acquire voting rights after a stipulated period of their making deposits as per the law applicable to such cooperative society.</li> </ul>
<b>Micro Finance Services</b>	<p>Means one or more of the following financial services involving small amounts to: individuals or groups:</p> <ul style="list-style-type: none"> <li>(i) providing micro credit;</li> <li>(ii) collection of thrift;</li> <li>(iii) remittance of funds;</li> <li>(iv) providing pension or insurance services;</li> <li>(v) any other services as may be specified in such form and manner as may be prescribed</li> </ul> <p>“thrift” means any money collected other than in the form of current account or demand deposits, by a micro finance institution from members of self-help groups or any other group of individuals by whatever name called, who are availing financial services provided by such micro finance institution;</p>
<b>Money Market Instruments</b>	Money Market Instruments as defined in Securities and Exchange Board of India (Mutual Funds) Regulations, 1996 as amended from time to time. Generally, Money Market Instruments includes commercial papers, commercial bills, and treasury bills, Government securities having an unexpired maturity up to one year, call or notice money, TREPs, certificate of deposit, usance bills and any other like instruments as specified by the Reserve Bank of India from time to time.

<b>NAV</b>	Means Net Asset Value per unit of the Scheme calculated in the manner described in this SID or as may be prescribed by the SEBI Regulations from time to time.
<b>Non- resident Indian or NRI</b>	A Non-Resident Indian or a Person of Indian Origin residing outside India.
<b>Offer Document</b>	Scheme Information Document (SID), Key Information Memorandum (KIM) and Statement of Additional Information (SAI) (collectively).
<b>Official Points of Acceptance</b>	Places, as specified by AMC from time to time where application for Subscription / Redemption / Switch will be accepted on ongoing basis.
<b>Ongoing Offer/Continuous Offer</b>	Offer of units under the Scheme(s), when it becomes open-ended after the closure of its New Fund Offer Period.
<b>Ongoing Offer /Continuous Offer Period</b>	The period during which the Ongoing Offer/Continuous Offer for subscription to the Units of the Scheme(s) is made and not suspended.
<b>Open-ended Scheme</b>	Open-ended Scheme means a scheme of a mutual fund which offers units for sale without specifying any duration for redemption.
<b>Pass Through Certificate (PTC)</b>	A form/structure of securitized debt where the issuer securitizes a series of future receivables.
<b>Person of Indian Origin</b>	A citizen of any country other than Bangladesh or Pakistan, if (a) he at any time held an Indian passport; or (b) he or either of his parents or any of his grandparents was a citizen of India by virtue of Constitution of India or the Citizenship Act, 1955 (57 of 1955); or (c) the person is a spouse of an Indian citizen or person referred to in sub clause (a) or (b).
<b>Potential Risk Class Matrix</b>	Potential Risk Class Matrix represents the maximum level of risk that a scheme can undertake on parameters based on maximum interest rate risk (measured by Macaulay Duration (MD) of the scheme) and maximum credit risk (measured by Credit Risk Value (CRV) of the scheme)
<b>Rating</b>	Rating means an opinion regarding securities, expressed in the form of standard symbols or in any other standardized manner, assigned by a credit rating agency and used by the issuer of such securities, to comply with any requirement of the SEBI (Credit Rating Agencies) Regulations, 1999.
<b>Real Estate Development</b>	Means multifaceted business, encompassing activities that range from the renovation and re-lease of existing buildings to the purchase of raw land and the sale of improved parcels to others.
<b>Record Date</b>	Shall be the date that will be considered for the purpose of determining the eligibility of the investors whose names appear in the Scheme's Unitholder's Register for receiving IDCW in accordance with the SEBI Regulations.
<b>Redemption or Repurchase</b>	Redemption/Repurchase of Units of the Schemes as specified in this Document.



<b>Registrar and Transfer Agent</b>	Computer Age Management Services Ltd. (CAMS), registered under the SEBI (Registrar to an Issue and Share Transfer Agents) Regulations, 1993, currently acting as registrar to the Scheme, or any other Registrar appointed by the AMC from time to time.
<b>Regular Plan</b>	This Plan is for investors who wish to route their investment through any distributor.
<b>Regulatory Agency or Regulatory Authority</b>	GOI, SEBI, RBI or any other authority or agency entitled to issue or give any directions, instructions or guidelines to the Mutual Fund.
<b>Repo in Government Securities</b>	Sale of Government Securities with simultaneous agreement to repurchase them at a later date.
<b>Reserve Bank of India or RBI</b>	Reserve Bank of India, established under the Reserve Bank of India Act, 1934, (2 of 1934).
<b>Reverse Repo in Government Securities</b>	Purchase of Government Securities with simultaneous agreement to sell them at a later date.
<b>Sale or Subscription</b>	Sale or allotment of Units to the Unit holder upon subscription by the Investor / Applicant under the Schemes.
<b>Scheme Information Document/ SID</b>	Means this document issued by 360 ONE Mutual Fund for offering Units of the Scheme
<b>Scheme or Scheme(s)</b>	A Scheme referred to in this SAI means the Scheme of the 360 ONE Mutual Fund (including, as the context permits, the Plans and Options there under), whether existing, and as launched from time to time, individually referred to as 'Scheme' and collectively referred to as 'Scheme(s)', as the context permits. Scheme specific provisions shall be construed in the context of relevant Scheme and shall be read together with the respective SID.
<b>SEBI</b>	Means the Securities and Exchange Board of India, established under Securities and Exchange Board of India Act, 1992 as amended from time to time.
<b>SEBI Regulations/ Mutual Fund Regulations / Regulations</b>	Means SEBI (Mutual Funds) Regulations, 1996 as amended from time to time including any circulars, directions or clarifications issued by SEBI or any Government authority and as applicable to the Scheme and the Fund.
<b>Securities</b>	As defined in Securities Contract (Regulation) Act, 1956 & includes notes, bonds, debentures, debenture stock, warrants, etc., futures, options, derivatives, etc. or other transferable securities of a like nature in or of any incorporated company or other body corporate, Gilts / Government Securities, Mutual Fund Units, Money Market Instruments like Call Deposit, Commercial Paper, Treasury Bills, etc. and such other instruments as may be declared by GOI and / or SEBI and / or RBI and / or any other regulatory authority to be securities and rights or interest in securities but subject to the asset allocation of the Scheme.

<b>Self Certified Syndicate Bank (SCSB)</b>	Self Certified Syndicate Bank (SCSB) means a bank registered with SEBI to offer the facility of applying Bank (SCSB) through the ASBA facility. ASBAs can be accepted only by SCSBs, whose names appear in the list of SCSBs as displayed by SEBI on its website at <a href="http://www.sebi.gov.in">www.sebi.gov.in</a> .
<b>Service Provider</b>	Service Provider means an entity offering or providing service of any description which is made available to the AMC on account of the Mutual Fund and includes the provision of facilities in connection with banking, finance, Custody, Fund Accountant, RTA, Mail / Courier, Electronic Transmission, Records, Storage/ Retrievals, Insurance, Communication, Processing, etc., individually and/or in any combination thereof or such other services as are required for the smooth functioning of the Mutual Fund.
<b>Short Selling</b>	Short selling means selling a stock which the seller does not own at the time of trade.
<b>Sponsor</b>	Means 360 ONE WAM Limited, a Company incorporated under the Companies Act, 1956 and includes its successors and permitted assigns.
<b>Statement of Additional Information / SAI</b>	Means the document issued by 360 ONE Mutual Fund containing details of 360 ONE Mutual Fund, its constitution and certain tax, legal and general information. SAI is legally a part of the SID.
<b>Stock Exchange Facility</b>	Means the facility for transacting (purchase / redemption) in the Units of select Schemes through the stock exchange infrastructure, in terms of SEBI Circular No. SEBI/IMD/CIR No.11/183204/2009 dated November 13, 2009. Such transactions shall be undertaken by the investor / Unit holders on the Stock Exchange through Eligible Stock Brokers in accordance with the guidelines specified by the Exchange from time to time. Further, in terms of SEBI Circular CIR/IMD/DF/17/2010 dated November 9, 2010 units of select Schemes may be permitted to be transacted (purchases/ redemptions) through clearing members of the registered Stock Exchanges and redeemed through Depository Participants of registered Depositories (in case the units are held in demat form).
<b>Stock Lending</b>	Lending of securities to another person or entity for a fixed period of time, at a negotiated compensation in order to enhance returns of the portfolio.
<b>Switch</b>	Redemption of a unit(s) in any scheme(s) of the mutual Fund against purchase of unit(s) in another scheme(s) (including Plans therein) of the Mutual Fund, subject to completion of Lock-in period, if any of the unit(s) of the Scheme(s) from where the unit(s) are being switched and applicable load structure.

<b>Systematic Investment Plan / SIP</b>	Facility given to the Unit holders to invest specified fixed sums in a Scheme on periodic basis by giving a single instruction.
<b>Systematic Transfer Plan / STP</b>	Facility given to the Unit holders to transfer sums on periodic basis from one Scheme to another Scheme launched by the Mutual Fund from time to time by giving a single instruction.
<b>Systematic Withdrawal Plan / SWP</b>	Facility given to the Unit holders to withdraw amounts from the Scheme on periodic basis by giving a single instruction.
<b>Tracking Difference</b>	Means the annualized difference of daily returns between the index and the NAV of the Scheme.
<b>Tracking Error</b>	Means the annualized standard deviation of the difference in daily returns between the underlying index and the NAV of the Scheme.
<b>Tri Party Repos</b>	Tri-party repo means a repo contract where a third entity (apart from the borrower and lender), called a Tri-Party Agent, acts as an intermediary between the two parties to the repo to facilitate services like collateral selection, payment and settlement, custody and management during the life of the transaction.
<b>Trust Deed</b>	Means the Deed of Trust of the Mutual Fund dated April 29, 2010 and the Supplemental Trust Deed entered on December 9, 2015 entered into between 360 ONE WAM Limited (Settlor) and 360 ONE Asset Trustee Limited (Trustee Company).
<b>Trustee</b>	Means the Trustee Company which holds the property of 360 ONE Mutual Fund in trust and includes the directors of the Trustee Company and the successors and assigns of the Trustee Company.
<b>Trustee Company</b>	Means 360 ONE Asset Trustee Limited, a Company incorporated under the Companies Act, 1956 and approved by SEBI to act as Trustee of the Schemes of 360 ONE Mutual Fund.
<b>Unit</b>	Means the interest of investor in the Scheme, which consists of each unit representing one undivided share in the assets of the Scheme.
<b>Unit-holder</b>	Means a person holding unit(s) in the Scheme offered under this SID.