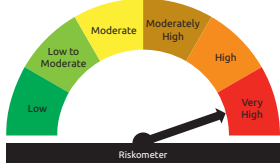
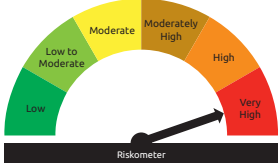


# 360 ONE GOLD ETF

(An open-ended exchange traded fund replicating/tracking domestic prices of Gold)

(BSE Scrip Code: 544375, NSE Symbol: GOLD360)

## KEY INFORMATION MEMORANDUM

Fund Name & Benchmark	Product Labelling	Scheme Risk-o-meter	Benchmark Risk-o-meter
<b>360 ONE GOLD ETF</b> (An open-ended exchange traded fund replicating/tracking domestic prices of Gold)  <b>Benchmark Index:</b> As per AMFI Tier I Benchmark i.e. Domestic prices of Gold.	This product is suitable for investors who are seeking*: <ul style="list-style-type: none"> <li>Long term capital appreciation;</li> <li>Investment in gold in order to generate returns similar to the performance of the gold, subject to tracking errors.</li> </ul> *Investors should consult their financial advisors if in doubt about whether the product is suitable for them.	 <p>The risk of the scheme is very high.</p>	 <p>The risk of the benchmark is very high. As per AMFI Tier I Benchmark i.e. Domestic prices of Gold</p>

Continuous offer for units at iNAV based prices.

The Units of the Scheme are listed on the National Stock Exchange of India Ltd. (NSE) and BSE Limited (BSE). All investors including Market Makers and Large Investors can subscribe (buy) / redeem (sell) units on a continuous basis on the NSE/BSE on which the Units are listed during the trading hours on all the trading days. In addition, Market Makers and Large Investors can directly subscribe to / redeem units of the Scheme on all Business Days with the Fund at Intraday NAV based prices on an ongoing basis.

Name of Mutual Fund	Name of Asset Management Company	Name of Trustee Company
<b>360 ONE Mutual Fund</b> (Formerly known as IIFL Mutual Fund) 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai - 400 013. Website: <a href="http://www.360.one/asset-management/mutualfund/">www.360.one/asset-management/mutualfund/</a>	<b>360 ONE Asset Management Limited</b> (Formerly known as IIFL Asset Management Limited) Regd. Office: 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai - 400 013. Website: <a href="http://www.360.one/asset-management/mutualfund/">www.360.one/asset-management/mutualfund/</a>	<b>360 ONE Asset Trustee Limited</b> (Formerly known as IIFL Trustee Limited) Regd. Office: 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai - 400 013. Website: <a href="http://www.360.one/asset-management/mutualfund/">www.360.one/asset-management/mutualfund/</a>

This Key Information Memorandum (KIM) sets forth the information, which a prospective investor ought to know before investing. For further details of the scheme/Mutual Fund, due diligence certificate by the AMC, Key Personnel, investors' rights & services, risk factors, penalties & pending litigations etc. investors should, before investment, refer to the Scheme Information Document and Statement of Additional Information available free of cost at any of the Investor Service Centres or distributors or from the website <https://www.360.one/asset-management/mutualfund/downloads/information-documents/>.

The Scheme particulars have been prepared in accordance with Securities and Exchange Board of India (Mutual Funds) Regulations 1996, as amended till date, and filed with Securities and Exchange Board of India (SEBI). The units being offered for public subscription have not been approved or disapproved by SEBI, nor has SEBI certified the accuracy or adequacy of this KIM.

This Key Information Memorandum is dated March 17, 2025.

### Disclaimer of BSE

"It is to be distinctly understood that the permission given by BSE Limited should not in any way be deemed or construed that the SID has been cleared or approved by BSE Limited nor does it certify the correctness or completeness of any of the contents of the SID. The investors are advised to refer to the SID for the full text of the Disclaimer clause of the BSE Limited"

### Disclaimer of NSE

"It is to be distinctly understood that the permission given by NSE should not in any way be deemed or construed that the Scheme Information Document has been cleared or approved by NSE nor does it certify the correctness or completeness of any of the contents of the Draft Scheme Information Document. The investors are advised to refer to the Scheme Information Document for the full text of the 'Disclaimer Clause of NSE'".

<b>Name of the Scheme</b>	360 ONE GOLD ETF		
<b>Scheme Code</b>	3600/O/O/GET/25/01/0008		
<b>Investment Objective</b>	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.		
<b>Asset Allocation Pattern of the scheme</b>	The investment policies of the Scheme shall be as per SEBI (Mutual Funds) Regulations, 1996, and within the following guidelines. Under normal market circumstances, the investment range would be as follows:		
	<b>Instruments</b>	<b>Indicative Allocations (% of total assets)</b>	
		<b>Minimum</b>	<b>Maximum</b>
	Gold & Gold Related Instruments <sup>^</sup>	95%	100%
	Debt and money market instruments <sup>#</sup>	0%	5%
<sup>^</sup> As per provision no. 3.2.1 of SEBI Master Circular on Mutual Funds dated June 27, 2024, gold related instruments are such instruments having gold as underlying including but not limited to Gold Deposit Scheme (GDS) / Gold Monetisation Scheme (GMS), 2015, Exchange Traded Commodity Derivatives (ETCDs) & other such instruments as specified by SEBI & applicable from time to time.  <sup>#</sup> Money Market instruments includes commercial papers, commercial bills, treasury bills, Government securities having an unexpired maturity up to one year, call or notice money, certificate of deposit, usance bills, and any other like instruments as specified by the Reserve Bank of India from time to time.  Indicative table of percentage of investment in various securities:			
<b>Sl. No.</b>	<b>Type of Instrument</b>	<b>% of exposure</b>	<b>Circular references</b>
1	Short term deposits of scheduled commercial banks	Refer Note 1	Clause 12.16 of SEBI Master Circular dated June 27, 2024
2	ETCDs	50% of net asset value (20% for GDS and GMS)	Clause 12.26 of the SEBI Master Circular dated June 27, 2024.

Asset Allocation Pattern of the scheme	Sl. No.	Type of Instrument	% of exposure	Circular references																								
	3	Schemes managed by the AMC	The Scheme may also invest in other schemes managed by the AMC or in the schemes of any other Mutual Fund not more than 5% of the Net Asset Value of the Mutual	Schemes managed by the AMC																								
<p><b>Note1:</b></p> <p>Pending deployment of funds of the Scheme, the AMC may invest funds of the Scheme in short-term deposits of scheduled commercial banks, subject to the following conditions issued by SEBI vide clause 12.16 of SEBI Master Circular:</p> <ol style="list-style-type: none"> <li>“Short Term” for parking of funds shall be treated as a period not exceeding 91 days.</li> <li>Such short-term deposits shall be held in the name of the Scheme.</li> <li>The Scheme shall not park more than 15% of their net assets in the short term deposit(s) of all the scheduled commercial banks put together. However, it may be raised to 20% with the prior approval of the Trustee. Also, parking of funds in short term deposits of associate and sponsor scheduled commercial banks together shall not exceed 20% of total deployment by the Mutual Fund in short term deposits.</li> <li>The Scheme shall not park more than 10% of their net assets in short term deposit(s) with any one scheduled commercial bank including its subsidiaries.</li> <li>The Trustee shall ensure that the funds of the Scheme are not parked in the short term deposits of a bank which has invested in the Scheme.</li> <li>The Trustee shall also ensure that the bank in which a scheme has short term deposits do not invest in the scheme until the scheme has short term deposits with such bank.</li> <li>AMC will not charge any investment management and advisory fees for parking of funds in short term deposits of scheduled commercial banks.</li> </ol> <p>The above provisions do not apply to term deposits placed as margins for trading in cash and derivative market.</p> <p>The Scheme will not invest in below securities/instruments:</p> <table border="1"> <thead> <tr> <th>S. No.</th> <th>Securities/Instruments</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Equity linked debentures</td> </tr> <tr> <td>2</td> <td>Repo transactions of Corporate Debt Securities</td> </tr> <tr> <td>3</td> <td>Credit default swaps</td> </tr> <tr> <td>4</td> <td>Securitized debt</td> </tr> <tr> <td>5</td> <td>Preference Share</td> </tr> <tr> <td>6</td> <td>Foreign securities</td> </tr> <tr> <td>7</td> <td>Structured obligation</td> </tr> <tr> <td>8</td> <td>Instruments having Special Features as defined in Paragraph 12.2 of SEBI Master Circular dated May 19, 2023</td> </tr> <tr> <td>9</td> <td>Units issued by REITs and InvITs</td> </tr> <tr> <td>10</td> <td>Securities Lending or short selling</td> </tr> <tr> <td>11</td> <td>Unrated debt instruments</td> </tr> </tbody> </table> <p>In accordance with clause 12.24 of SEBI Master Circular dated June 27, 2024 the cumulative gross exposure through gold, gold related instruments, debt including money market instruments, exchange traded commodities derivative positions with gold as underlying, other permitted securities/assets and such other securities/assets as may be permitted by SEBI &amp; made applicable from time to time should not exceed 100% of the net assets of the scheme.</p> <p>The cumulative exposure to gold related instruments i.e. GDS of banks, GMS and ETCD having gold as the underlying shall not exceed 50% of net asset value of the scheme. However, within the 50% limit, the investment limit for GDS of banks and GMS as part of gold related instrument shall not exceed 20% of net asset value of the scheme. The unutilized portion of the limit for GDS of banks and GMS can be utilized for ETCD having gold as the underlying. Certificates issued in respect of investments made by GETFs in GDS of banks and GMS can be held by the mutual funds in dematerialized or physical form.</p> <p>Pursuant to clause 12.25 of SEBI Master Circular dated June 27, 2024 and SEBI Letter to AMFI dated November 03, 2021, Cash or cash equivalents with residual maturity of less than 91 days may be treated as not creating any exposure. Cash Equivalent shall consist of the following securities having residual maturity of less than 91 days:</p> <ol style="list-style-type: none"> <li>Government Securities;</li> <li>T-Bills; and</li> <li>Repo on Government securities</li> </ol> <p>Pending deployment of the funds as per the investment objective of the Scheme, the funds of the Scheme may be parked in short term deposits of the scheduled commercial banks, subject to the guidelines and limits specified by clause 12.16 and 4.5 of SEBI Master Circular dated June 27, 2024 as amended from time to time.</p> <p><b>Rebalancing due to Short Term Defensive Consideration:</b></p> <p>Due to market conditions, the AMC may invest beyond the range set out in the asset allocation. Such deviations shall normally be for a short term and defensive considerations as per clause 1.14.1.2 (b) of SEBI Master Circular dated June 27, 2024, and as per clause 3.5.3.11 of SEBI Master Circular dated June 27, 2024, the fund manager will rebalance the portfolio within 7 calendar days from the date of deviation.</p>					S. No.	Securities/Instruments	1	Equity linked debentures	2	Repo transactions of Corporate Debt Securities	3	Credit default swaps	4	Securitized debt	5	Preference Share	6	Foreign securities	7	Structured obligation	8	Instruments having Special Features as defined in Paragraph 12.2 of SEBI Master Circular dated May 19, 2023	9	Units issued by REITs and InvITs	10	Securities Lending or short selling	11	Unrated debt instruments
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<b>Investment Strategy</b>	<p>360 ONE Gold ETF is a passively managed fund which will employ an investment approach designed to track the performance of domestic price of Gold.</p> <p>The Scheme will invest at least 95% of its total assets in the Gold or Gold related instruments. It may hold up to 5% of their total assets in debt or money market securities.</p> <p>The Investment Manager would monitor the tracking error of the Scheme on an ongoing basis and would seek to minimize tracking error to the maximum extent possible.</p>																											
<b>Risk Profile of the Scheme</b>	<p>Mutual Fund units involve investment risks including the possible loss of principal. Please read the SID carefully for details on risk factors before investment. Scheme specific risk factors are summarized below:</p> <p>Risk specific to investing in securities forming part of Domestic Price of Physical Gold and risks:-</p> <p>The Scheme will invest atleast 95% of its net assets in Gold (Includes Physical Gold and other Gold related instruments as permitted by SEBI from time to time). To the extent that the scheme may concentrate its investments in gold and gold related instruments, the Scheme will therefore be subject to the risks associated with such concentrations.</p>																											

	<p>As per provision no. 3.2.7.1 read with provision no. 3.3.10.2 of SEBI Master Circular on Mutual Funds dated May 19, 2023, Market risk due to volatility in gold prices: The value of the Units relates directly to the value of the underlying gold held by the Scheme and fluctuations in the price of gold could adversely affect the investment value of the Units. The price of gold may fluctuate due to various factors such as: –</p> <ol style="list-style-type: none"> <li>1) Global gold supplies and demand, which is influenced by factors such as forward selling by gold producers, purchases made by gold producers to unwind gold hedge positions, central bank purchases and sales, and productions and cost levels in major gold producing countries such as the South Africa, the United States, Australia and China.</li> <li>2) Investor's expectations with respect to the rate of inflation.</li> <li>3) Currency exchange rates.</li> <li>4) Interest rates</li> <li>5) Investment and trading activities of commodity funds/hedge funds.</li> <li>6) Global or regional political, economic or financial events and situations</li> </ol> <p><b>Risks associated with Gold</b></p> <ul style="list-style-type: none"> <li>• <b>Price fluctuations and Volatility:</b> Mutual Funds, like Gold investments, are subject to market and other risks and there can be neither a guarantee against loss resulting from an investment in the Scheme nor any assurance that the objective of the Scheme will be achieved. The NAV of the Units issued under the Scheme can go up or down because of various factors that affect the capital market in general, such as, but not limited to, changes in interest rates, government policy and volatility in the capital markets. Pressure on the exchange rate of the Rupee may also affect security prices.</li> <li>• <b>Concentration / Sector Risk:</b> When a Mutual Fund Scheme, by mandate, restricts its investments only to a particular sector; there arises a risk called concentration risk. If the sector, for any reason, fails to perform, the portfolio value will plummet and the Investment Manager will not be able to diversify the investment in any other sector.</li> <li>• <b>Liquidity Risks:</b> Liquidity in investments in gold may be affected by demand and currency fluctuation. These factors may also affect the Scheme's ability to make intended purchases/sales, cause potential losses to the Scheme and result in the Scheme missing certain investment opportunities. These factors can also affect the time taken by GMF for redemption of Units, which could be significant in the event of receipt of a very large number of redemption requests or very large value redemption requests. In view of this, redemption may be limited or suspended after approval from the Boards of Directors of the AMC and the Trustee, under certain circumstances as described in the Statement of Additional Information.</li> </ul> <p><b>Risk associated with Investing in Debt and money market instruments:</b> The performance of the Scheme may be affected by changes in macroeconomic factors such as Government policies, general levels of interest rates and risks associated with trading volumes, liquidity and settlement systems, etc.</p> <p><b>Risk factors associated with processing of transaction in case of investors investing in mutual fund units through Stock Exchange Mechanism:</b> The trading mechanism introduced by the stock exchange(s) is configured to accept and process transactions for mutual fund units in both Physical and Demat Form. The allotment and/or redemption of Units through NSE and/or BSE or any other recognized stock exchange(s), on any Business Day will depend upon the modalities of processing viz. collection of application form, order processing / settlement, etc. upon which the Fund and the AMC have no control. Moreover, transactions conducted through the stock exchange mechanism shall be governed by the operating guidelines and directives issued by respective recognized stock exchange(s) upon which the Fund and the AMC have no control. Accordingly, there could be negative impacts to the investors such as delay or failure in allotment / redemption of Units. The Fund and the AMC are not responsible for the negative impacts.</p> <p><b>For details on risk factors and risk mitigation measures, please refer SID.</b></p>
<p><b>Plans/Options</b></p>	<p>The Scheme does not offer any Plans/Options for investment.</p> <p>The AMC and the Trustees reserve the right to introduce such other Plans/Options as they deem necessary or desirable from time to time, in accordance with the SEBI Regulations.</p>
<p><b>Applicable NAV (after the scheme opens for subscriptions and redemptions)</b></p>	<p>Investors / Unit holders to note that the below mentioned Cut-off time are not applicable to transactions undertaken on a recognised stock exchange and are only applicable to transactions undertaken at the Official Points of Acceptance. The Cut-off time for receipt of valid application for Subscriptions and Redemptions is 3.00 p.m. However, the requirement of "cut-off" timing for NAV applicability as prescribed by SEBI from time to time shall not be applicable for direct transaction with Asset Management Company (AMCs) in ETFs by MMs and other eligible investors. The Scheme is an Exchange Traded Fund, the Subscriptions and Redemptions of Units would be based on the Portfolio Deposit and Cash Component as defined by the Fund for that respective Working Day.</p>
<p><b>Minimum Application Amount/ Number of Units</b></p>	<p>On an Ongoing basis the transaction requests (applicable for Market Makers/Large Investors) can be submitted at the head office of the AMC or CAMS collection center. In case the applications are received at any of the branch offices of the AMC, such branch office shall facilitate in sending the transaction requests to the CAMS Collection center.</p> <p><b>On The Exchange:</b> Investors can subscribe (buy) and redeem (sell) Units on a continuous basis on the Stock Exchange on which the Units are listed. Subscriptions made through Stock Exchanges will be made by specifying the number of Units to be subscribed and not the amount to be invested. On the Stock Exchange(s), the Units of the Scheme can be purchased/sold in minimum lot of 1 (one) Unit and in multiples thereof.</p> <p><b>Directly from the Fund:</b> The Scheme offers for subscriptions/redemptions only for Market Makers and Large Investors (subject to the value of such transaction is greater than threshold of INR 25 Cr. (Twenty-Five crores) w.e.f. May 01, 2023) in "Creation Unit Size" on all Business Days. Additionally, the difference in the value of portfolio and cost of purchase/sale of Portfolio Deposit on the Exchange for creation/redemption of Units of the Scheme including the Cash Component and transaction handling charges, if any, will have to be borne by the Market Maker/Large Investor.</p> <p>The Fund creates/redeems Units of the Scheme in large size known as "Creation Unit Size". Each "Creation Unit" consists of 100,000 Units of 360 ONE Gold ETF. The value of the</p> <p>"Creation Unit" is the "Portfolio Deposit" and a "Cash Component" which will be exchanged for 100,000 Units of the Scheme and/or subscribed in cash equal to the value of said predefined units of the Scheme.</p> <p>The Portfolio Deposit and Cash Component for the Scheme may change from time to time. The subscription/redemption of Units of the Scheme in Creation Unit Size will be allowed both by means of exchange of Portfolio Deposit and by cash.</p> <p>The Fund may from time to time change the size of the Creation Unit in order to equate it with marketable lots of the underlying instruments.</p> <p>Large Investors can directly purchase / redeem in blocks from the fund in "Creation unit size" subject to the value of such transaction is greater than threshold of INR 25 Cr. (Twenty-Five crores) and such other threshold as prescribed by SEBI from time to time.</p>

	<p>However, the aforementioned threshold of INR 25 Cr. shall not apply to investors falling under the following categories (until such time as may be specified by SEBI/AMFI):</p> <ol style="list-style-type: none"> <li>Schemes managed by Employee Provident Fund Organisation, India;</li> <li>Recognised Provident Funds, approved Gratuity funds and approved superannuation funds under Income Tax Act, 1961.</li> </ol>
<b>Despatch of Redemption Request</b>	The redemption or repurchase proceeds shall be transferred to the unitholders within 3 working days from the date of redemption or repurchase request.
<b>Benchmark Index</b>	As per AMFI Tier I benchmark is Domestic Prices of Gold.
<b>IDCW Policy</b>	<p>The Scheme does not offer any Plans/Options for investment.</p> <p>The AMC and the Trustees reserve the right to introduce such other Plans/Options as they deem necessary or desirable from time to time, in accordance with the SEBI Regulations.</p>
<b>Name of the Fund Manager</b>	Mr. Rahul Khetawat
<b>Name of the Trustee Company</b>	360 ONE Asset Trustee Limited
<b>Performance of the scheme</b>	This is new scheme under 360 ONE Mutual Fund (Formerly known as IIFL Mutual Fund).
<b>Additional Scheme Related Disclosures</b>	This is new scheme under 360 ONE Mutual Fund (Formerly known as IIFL Mutual Fund).
<b>Expenses of the Scheme</b>	<p><b>New Fund offer expenses:</b> All initial issue expense shall be borne by AMC.</p> <p><b>Load Structure</b></p> <p><b>Exit Load:</b> NIL</p> <p><b>For other than Creation Unit Size:</b> Nil</p> <p>The Units of 360 ONE Gold ETF in other than Creation Unit Size cannot be directly redeemed with the Fund. These Units can be redeemed (sold) on a continuous basis on the Stock Exchange during the trading hours on all trading days. The Trustee / AMC reserve the right to change / modify the exit load on a future date on prospective basis.</p> <p>Other charges for transactions through Stock Exchange Mode: The units of the Scheme are compulsorily traded on Stock Exchange(s) in dematerialized form, and hence, there shall be no entry/exit load for the units purchased or sold through Stock Exchanges. However, the investor shall have to bear costs in the form of bid/ask spread and brokerage and such other costs as charged by his broker or mandated by the government from time-to-time for transacting in the units of the scheme through secondary market.</p> <p><b>Recurring Expenses</b></p> <p>These are the fees and expenses for operating the Scheme. These expenses include Investment Management and Advisory Fee charged by the AMC, Registrar and Transfer Agents' fee, marketing and selling costs etc. as given in the table below.</p> <p>Further, as per clause 10.1.12 of SEBI Master Circular dated June 27, 2024, all scheme related expenses including commission paid to distributors, by whatever name it may be called and in whatever manner it may be paid, shall necessarily be paid from the scheme only within the regulatory limits.</p> <p>As per Regulation 52 (6) (b) of SEBI Regulations, the maximum annual scheme recurring expenses including the investment management fees shall not exceed 1.00 per cent of the daily net assets.</p> <p>In addition to total expense limits mentioned above, the AMC may charge the following in terms of Regulation 52(6A) of SEBI Regulations:</p> <ol style="list-style-type: none"> <li>Additional expenses not exceeding of 0.30% of daily net assets for inflows from specified cities</li> <li>Brokerage and transaction costs (including Goods and Service Tax) which are incurred for the purpose of execution of trade and is included in the cost of investment, not exceeding 0.12 per cent in case of cash market transactions and 0.05 per cent in case of derivatives transactions.</li> <li>Additional expenses incurred towards different heads mentioned under Regulations 52(2) and 52(4) of SEBI Regulations, not exceeding 0.05 per cent of daily net assets of the scheme.</li> </ol> <p>Any change in the expense ratio will be updated on our website and the same will be communicated to investor via SMS / e-mail 3 working days prior to the effective date of change. For the actual current expenses being charged, the investor should refer to the website: <a href="https://www.360.one/asset-management/mutualfund/">https://www.360.one/asset-management/mutualfund/</a>.</p> <p>The maximum limit of recurring expenses that can be charged to the Scheme would be as per Regulation 52 of the SEBI (MF) Regulation, 1996. Investors are requested to read "Section-Annual Scheme Recurring Expenses" in the SID.</p>
<b>Tax treatment for the Investors (Unitholders)</b>	Investor are advised to refer to the details in the Statement of Additional Information and also independently refer to his/her tax advisor.
<b>Daily Net Asset Value (NAV) Publication</b>	The AMC will update the NAVs on AMFI website ( <a href="http://www.amfiindia.com">www.amfiindia.com</a> ) before 11:00 p.m. on next business day and also on its website ( <a href="https://www.360.one/asset-management/mutualfund/">https://www.360.one/asset-management/mutualfund/</a> ).
<b>For Investor Grievances please contact</b>	<p><b>Name and address of Registrar:</b>  <b>Computer Age Management Services Ltd. (CAMS)</b>  Regd. Office: No.178 (New No.10) M.G.R. Salai (formerly Known as Kodambakkam High Road), Nungambakkam, Chennai - 600 034.  Email : <a href="mailto:eng_if@camsonline.com">eng_if@camsonline.com</a>  Contact : 1800 419 2267</p> <p><b>Contact Person Name, Address, Telephone No:</b>  <b>Mr. Sushil Sharma</b>  360 ONE Asset Management Limited  360 ONE Centre, Kamala City, S.B. Marg, Lower Parel, Mumbai – 400 013 Tel (91 22) 4876 5158 Fax: (91 22) 4646 4706  Email: <a href="mailto:service@360.one">service@360.one</a>  Website: <a href="http://www.360.one/asset-management/mutualfund/">www.360.one/asset-management/mutualfund/</a></p> <p>Investors are advised to contact any of the ISCs or the AMC by calling the toll-free no. 1800-2108-606. Investors can also visit the website at <a href="http://www.360.one/asset-management/mutualfund/">www.360.one/asset-management/mutualfund/</a> for complete details.</p>
<b>Unitholders' Information</b>	<p><b>Account Statements:</b></p> <p>Since Units are held in dematerialized form, a demat statement shall be provided by the DP in such form and in such manner and at such time as provided in the agreement with the beneficial owner.</p>

**Annual Financial Results and Half Yearly Portfolio:**

360 ONE Asset Management Limited (360 ONEAMC) within one month from the close of each half year host a soft copy of unaudited financial results of schemes of 360 ONE Mutual Fund on its website and shall publish an advertisement disclosing the hosting of such financial results on its website, in at least one English daily newspaper having nationwide circulation and, in a newspaper, having wide circulation on in the language of the region where the Head Office of the Mutual Fund is situation. 360 ONE AMC shall disclose portfolio of the Scheme as on the last day of half year on website of Mutual Fund and AMFI within 10 days from the close of each half-year respectively. Further, the 360 ONE Mutual Fund (formerly known as IIFL Mutual Fund) shall publish an advertisement in the all India edition of at least two daily newspapers, one each in English and Hindi every half-year, disclosing the hosting of the half-yearly statement of the Scheme portfolio on the website of the Mutual Fund and on the website of AMFI and the modes such as SMS, telephone, email or written request (letter) through which a unitholder can submit a request for a physical or electronic copy of the statement of Scheme portfolio.

Distributor Name & ARN No.	Sub-Broker Code	Employee Unique Identification No.*	RIA Name & RIA Code*	Date & Time of Receipt

\*Purpose of EUIN is to capture the identification of the sales person/employee/relationship manager of the distributor interacting with the investor, irrespective of whether the transaction is "Execution only". For Regular Plan transactions, EUIN of the concerned employee of the MFD is required to be mentioned. But in respect of "Execution Only" transactions carried out by the investor on his own, there may be no EUIN holder involved. In such cases, investor can sign the following declaration:

I/We hereby confirm that the EUIN box has been intentionally left blank by me/us as this transaction is executed without any interaction or advice by the employee/relationship manager/sales person of the above distributor/sub broker or notwithstanding the advice of in-appropriateness, if any, provided by the employee/relationship manager/sales person of the distributor/sub broker.  
#/ We hereby give my/ our consent to share/ provide transaction data feed/ unit holding in respect of my/ our investments in 360 ONE Gold ETF to the above mentioned RIA.

First Unitholder/ Guardian/ POA	Second Unitholder	Third Unitholder
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Upfront commission shall be paid directly by the investor to the AMFI registered Distributors based on the investor's assessment of various factors including the service rendered by the distributor.

<b>TRANSACTION CHARGES</b> Please tick (✓)	<input type="checkbox"/> I am a First time investor across Mutual Funds (₹ 150 will be deducted) <input type="checkbox"/> OR <input type="checkbox"/> I am an existing investor in Mutual Funds (₹ 100 will be deducted)
<small>Applicable for transactions routed through a distributor who has 'opted in' for transaction charges. Upfront commission shall be paid directly by the investor to the AMFI register distributor based on the investors' assessment of various factors including service rendered by the distributor.</small>	

**APPLICATION FOR**    NEW PURCHASE    ADDITIONAL PURCHASE    REDEMPTION

**1 EXISTING UNITHOLDERS DETAILS**

Existing Folio No. \_\_\_\_\_ Name of Sole/ First Unit Holder \_\_\_\_\_

**Note:** All investor details like mode of holding, nomination, bank details, investor address and contact details, will be captured as per existing information under the given folio. Proceed directly to section 10. For registering different information, please **Do Not** fill-in this section.

**2 DEMAT DETAILS (Mandatory)**

Please ensure that the sequence of Names as mentioned in the application form matches with that of the account held with any one of the Depository Participant.

National Securities Depository Limited (NSDL)	Central Depository Securities Limited (CDSL)										
DP ID No. Beneficiary Account No. <input type="text"/> <table border="1" style="display: inline-table; margin-left: 10px;"> <tr> <td style="width: 15px;">I</td> <td style="width: 15px;">N</td> <td style="width: 15px;"> </td> <td style="width: 15px;"> </td> <td style="width: 15px;"> </td> <td style="width: 15px;"> </td> <td style="width: 15px;"> </td> <td style="width: 15px;"> </td> <td style="width: 15px;"> </td> <td style="width: 15px;"> </td> </tr> </table>	I	N									Target ID No. <input type="text"/>
I	N										
Enclosures (Please tick any one box) <input type="checkbox"/> Client Master List (CML) <input type="checkbox"/> Transaction cum Holding Statement <input type="checkbox"/> Cancelled Delivery Instruction Slip (DIS)											

**3 MARKET MAKER / LARGE INVESTOR DETAILS (Please tick anyone)**    MARKET MAKER    LARGE INVESTOR

**3A - MARKET MAKER / LARGE INVESTOR DETAILS**

**NAME OF MARKET MAKER**

Mr. Ms. M/s. \_\_\_\_\_  
 Nationality \_\_\_\_\_ PAN# PEKRN# \_\_\_\_\_  
 KYC Number \_\_\_\_\_ KYC # [Please tick (✓)] (Mandatory)    Proof Attached

**NAME OF CONTACT PERSON – DESIGNATION (in case of non-individual Investors)**

Mr. Ms. \_\_\_\_\_  
 Designation \_\_\_\_\_

**MAILING ADDRESS (Mandatory)**

\_\_\_\_\_  
 CITY \_\_\_\_\_ STATE \_\_\_\_\_ PIN CODE \_\_\_\_\_

**CONTACT DETAILS**

Tel. (Res.) \_\_\_\_\_ Tel. (Off.) \_\_\_\_\_ Mobile No. \_\_\_\_\_  
 Email ID (CAPITAL letters only) \_\_\_\_\_

I hereby authorise 360 ONE MF (Formerly known as IIFL MF) to send important scheme related information through SMS and Whatsapp.  
 Investors providing Email ID would mandatorily receive E - Statement of Accounts in lieu of physical Statement of Accounts and the annual report or abridged summary on email.  
 I wish to receive physical copy of the scheme wise annual report and abridged summary.

**asset 360 ONE ACKNOWLEDGMENT SLIP (To be filled in by the Applicant)**

ARN No: _____	Application No. _____
Received from _____	Signature, Stamp & Date
Instrument No. _____ Drawn on Bank & Branch _____	
Scheme/ Plan/ Option/ Sub-Option _____ Amount Rs. _____	

**3B - LARGE INVESTOR DETAILS** Name should be in the same sequence as appearing in your demat account. In case of discrepancies, the application is liable to get rejected.Date Of Birth@        **NAME OF FIRST / SOLE APPLICANT (In case of Minor, there shall be no joint holders)**Mr. Ms. M/s.   
Nationality  PAN# PEKRN#   
KYC Number  KYC # [Please tick (✓)] (Mandatory)  Proof Attached

# Please attach Proof. Refer instruction.

**NAME OF GUARDIAN (in case of First / Sole Applicant is a Minor) / NAME OF CONTACT PERSON DESIGNATION (in case of non-individual Investors)**Mr. Ms.   
Nationality  Designation  Contact No.   
PAN# PEKRN#   
KYC Number  KYC # [Please tick (✓)] (Mandatory)  Proof Attached  
Relationship with Minor@ Please (✓)  Father  Mother  Court appointed Legal Guardian Proof of relationship with minor@ Please (✓)  Attached @ Mandatory**MAILING ADDRESS OF FIRST / SOLE APPLICANT (Mandatory)**  
CITY  STATE  PIN CODE **CONTACT DETAILS OF FIRST / SOLE APPLICANT**Tel. (Res.)  Tel. (Off.)  Mobile No. Mobile No. provided pertains to  Self  Spouse  Dependent Children  Dependent Siblings  Dependent Parents  Guardian  POA  Custodian (for FPIs only)  PMSEmail ID (CAPITAL letters only) Email ID provided pertains to  Self  Spouse  Dependent Children  Dependent Siblings  Dependent Parents  Guardian  POA  Custodian (for FPIs only)  PMS I hereby authorise 360 ONE MF (Formerly known as IIFL MF) to send important scheme related information through SMS and Whatsapp.

Investors providing Email ID would mandatorily receive E - Statement of Accounts in lieu of physical Statement of Accounts and the annual report or abridged summary on email.

 I wish to receive physical copy of the scheme wise annual report and abridged summary.**3B - 3C. JOINT APPLICANT DETAILS** (applicable only in case of Large Investor)**1. NAME OF SECOND APPLICANT**Mr. Ms. M/s.   
Nationality  PAN# PEKRN#   
KYC Number  KYC # [Please tick (✓)] (Mandatory)  Proof Attached**2. NAME OF THIRD APPLICANT**Mr. Ms. M/s.   
Nationality  PAN# PEKRN#   
KYC Number  KYC # [Please tick (✓)] (Mandatory)  Proof Attached**4 BANK ACCOUNT DETAILS (Mandatory) (Details of bank account in which redemption or other payments to be credited.)**Account No.<sup>s</sup>  Account Type (Please ✓)  Savings  Current  NRO  NRE  FCNR  
Bank Name  (Do not abbreviate)  
Branch  City  Pin Code   
IFSC Code\*  MICR Code\*  (IFSC/ NEFT code required for Direct credit)

Please provide a cancelled cheque leaf of the same bank account as mentioned above in case the bank account details differ from investment bank account details given in Section (9).

360 ONE Mutual Fund shall not be held responsible for delays or errors in processing your request if the information provided is incomplete or inaccurate.

\*For unit holders opting to hold units in demat form, please ensure that the bank account linked with the demat account is mentioned here. \* indicates - Mandatory.

**5 TRANSACTION DETAILS**

Scheme Name (Currently there are no Investment Plans/ Options being offered under the Schemes)	Subscription Mode (Please tick any one)	Redemption Mode* (Please tick any one)	Creation Unit Size	Amount
<input type="checkbox"/> 360 ONE GOLD ETF	<input type="checkbox"/> Cash <input type="checkbox"/> Portfolio	<input type="checkbox"/> Cash <input type="checkbox"/> Portfolio	1,00,000 ETF unit	

No. of Units (in words)  RRN Number: 

\*For redemption, attach copy of RRN for transfer of units to AMCA/c (Mandatory)

For 360 ONE Gold ETF the AMC will accept Portfolio Deposit (i.e. physical gold) only from a Market Makers and NOT from Large Investors.

**360 ONE Asset Management Limited (Formerly known as IIFL Asset Management Limited)**

360 ONE Center, Kamala Mills Compound, Lower Parel, Mumbai - 400013.

Email ID: service@360.one

Toll-free no. 1800-2108-606 | Website: www.360.one/asset-management/mutualfund/

For 360 ONE Gold ETF Portfolio Deposit of Gold (Kgs):  (applicable only for subscription by Market Makers.)

Authorised Dealer

Shipper

The redemption price will be determined based on the proceeds of the underlying Portfolio Securities sold by the AMC on behalf of Market Makers/ Large Investor after adjusting necessary charges/ costs, if any.

I/We want to receive the redemption/ IDCW amount by way of a cheque instead of direct credit/ credit through NEFT system or RTGS into my/ our bank account.

**6 PAYMENT & INVESTMENT DETAILS (Mandatory) (Details of account from which investment has been done.)**

Amount (figures)  Payment mode  Cheque  DD  Fund Transfer  RTGS/NEFT Instrument no.  Cheque/DD/UTR/UMR No.

Account No.  A/c  Saving  Current  NRO  NRE  FCNR  Others  Please specify

Instrument Date  Bank  Branch

Types of Investment  Lumpsum

LEI No.  Valid Upto

Note: LEI no. is Mandatory for transaction amount 50 crs above for Non individual. LEI number of 360 ONE Mutual Fund is 335800JVNCKDJJFV1116

**7 FATCA and CRS DETAILS For Individuals (Mandatory) Non Individual investors including HUF mandatorily fill separate FATCA/CRS details form**

Sole/First Applicant/Guardian			2nd Applicant			3rd Applicant		
Country#	Tax Payer <sup>®</sup> Ref. ID No	Identification Type	Country#	Tax Payer <sup>®</sup> Ref. ID No	Identification Type	Country#	Tax Payer <sup>®</sup> Ref. ID No	Identification Type
1			1			1		
2			2			2		
3			3			3		

\*Please indicate all Countries in which you are a resident for tax purpose, associated Taxpayer Identification Number and it's Identification type eg. TIN etc.

<sup>®</sup>In case Tax Identification Number is not available, kindly provide its functional equivalent.

Sole/First Applicant/Guardian		2nd Applicant		3rd Applicant	
Country of Birth		Country of Birth		Country of Birth	
Country of Nationality		Country of Nationality		Country of Nationality	

In case Country of Tax Residence is only India then details of Country of Birth & Nationality need not be provided.

**8 ADDITIONAL KYC DETAILS (Mandatory. Please read instructions no.)**

OCCUPATION	Professional	Agriculturist	Housewife	Retired	Government Service/Public Sector	Business	Forex Dealer	Student	Private Sector Service	Others		
1st Applicant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
2nd Applicant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
3rd Applicant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Guardian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
GROSS ANNUAL INCOME DETAILS <sup>^</sup>		Below 1 Lac	1-5 Lacs	5-10 Lacs	10-25 Lacs	25 Lacs-1 Crore	>1 Crore	NET-WORTH IN ₹		Date		
1st Applicant		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(Net worth should not be older than 1 year)		D D M M Y Y Y Y		
2nd Applicant		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			D D M M Y Y Y Y		
3rd Applicant		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			D D M M Y Y Y Y		
Guardian		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			D D M M Y Y Y Y		
PEP DETAILS					1st Applicant		2nd Applicant		3rd Applicant		Guardian	
Are you a Politically Exposed Person (PEP)					<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Are you related to a Politically Exposed Person (PEP)					<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

<sup>^</sup>Please attach Proof for income and occupation.

**9 NOMINATION**

Nomination Details Will be as provided in Demat A/c

**10 POWER OF ATTORNEY (POA) HOLDER DETAILS**

	PAN
First Applicant POA Name	<input type="text"/>
Second Applicant POA Name	<input type="text"/>
Third Applicant POA Name	<input type="text"/>



**360 ONE Asset Management Limited (Formerly known as IIFL Asset Management Limited)**  
 360 ONE Center, Kamala Mills Compound, Lower Parel, Mumbai - 400013.  
 Email ID: service@360.one  
 Toll-free no. 1800-2108-606 | Website: www.360.one/asset-management/mutualfund/

**13 DECLARATION & SIGNATURES**

I/ We have read, understood and agree to comply with the terms and conditions of the Statement of Additional Information, Scheme Information Documents and Key Information Memorandum of the Scheme(s), Foreign Account Tax Compliance Act and Common Reporting Standards, statutory requirements prescribed by SEBI, AMFI, Prevention of Money Laundering Act, 2002 (PMLA), Privacy Policy of 360 ONE Asset Management Limited (360 ONE AMC) (Formerly known as IIFL Asset Management Limited) available on the website of 360 ONE Mutual Fund [www.360.one/asset-management/mutualfund/](http://www.360.one/asset-management/mutualfund/) and all applicable rules and regulations and hereby confirm that I/We have not received nor been induced by any rebate or gifts, directly or indirectly, to make this investment. The amount invested in the Scheme(s) is through legitimate sources only and is not for the purpose of contravention and/or evasion of any act, rules, regulations, notifications or directions issued by any regulatory authority in India. The ARN holder has disclosed to me/us all the commissions (in the form of trail commission or any other mode), payable to him for the different competing Schemes of various Mutual Funds from amongst which the Scheme is being recommended to me/us. For NRIs / PIOs / FPIs only: I / We confirm that I am / we are Non-Resident Indians / Person(s) of Indian Origin / Foreign Portfolio Investors but not (i) United States persons as per applicable Regulations or (ii) residents of Canada, and I / we have remitted funds from abroad through approved banking channels or from funds in my / our Non-Resident External / Non-Resident Ordinary / FCNR Account maintained in accordance with applicable RBI guidelines.

I/We hereby accord my/our consent and hereby authorize 360 ONE AMC/Fund for (i) collecting, receiving, possessing, storing, dealing, handling or disclosure of my/ our Personal Data to the third party or another body corporate or any person acting under a lawful contract with 360 ONE AMC, in accordance with the Privacy Policy. (ii) validating/authenticating with Unique Identification Authority of India ("UIDAI") by itself or through its Registrar and Transfer Agent ("RTA"). I hereby authorize the representatives of 360 ONE Asset Management Limited and its Associates to contact me through any mode of communication. (iii) I/We hereby accord my/our consent to 360 ONE AMC for receiving the promotional information/ material via email, SMS, Whatsapp, calls etc. on the mobile number and email provided by me/us in this Application Form.

<b>First Unitholder/ Guardian/ POA</b>	<b>Second Unitholder</b>	<b>Third Unitholder</b>
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**I. GENERAL INSTRUCTION:**

1. Please read the Key Information Memorandum (KIM), Statement of Additional Information (SAI), the Scheme Information Document (SID) and addenda issued from time to time carefully before investing. It is deemed that all investors have read, understood, and accepted the terms subject to which this offer is being made and adhere to the terms on signing the Application Form and submitting the same.
2. The application form must be filled in English and in BLOCK letters using Black or Dark Blue coloured ink. Incomplete applications are liable for rejection. Please ensure that all requisite details and documents have been provided. This will ensure successful processing and avoid any processing delays and / or rejection of your Application Form.
3. Applicant's name and address must be mentioned in full (P.O. Box No. is not sufficient). In case of multiple applicants, all communication and payments towards redemption will be made in favour of first applicant only. If the first applicant is a minor, the name of the guardian who will sign on behalf of the minor should be filled in the space provided. The Date of Birth/Date of Incorporation of all the applicants is mandatory, required for validation with PAN database. Providing Mobile No/E-mail Id. of the first applicant is essential, to facilitate faster and efficient communication. Email ID and mobile number declaration is mandatory.
4. All applicants must sign the form, (quoting existing Folio no, if any). Thumb impressions must be attested by a Judicial Magistrate/Notary Public under his/her official seal. In case of HUF, ONLY the Karta should sign on behalf of the HUF. Authorised signatories, signing on behalf of a Co./Body Corp./Society/Trust etc should sign with their official seal which mentions their designation. A list of Authorised Signatories with their names & designations duly certified / attested should be attached with the application form.
5. In case of Mode of Holding is not mentioned for Joint Holder's the default mode of holding would be Joint.
6. If the investment has been done on behalf of the minor, then the minor shall be the sole holder in the folio /account. Joint holding is not allowed in the folio/account opened on behalf of the minor.
7. Guardian in the folio on behalf of the minor should either be a Natural guardian (i.e. father or mother) or a court appointed Guardian.
8. In case the subscription amount is Rs 10,000 or more and your Distributor has opted to receive Transaction Charges, Rs 100 will be deductible from the purchase / subscription amount and payable to the Distributor. Units will be issued against the balance amount invested.
9. Politically Exposed Persons (PEP) are defined as individuals who are or have been entrusted with prominent public functions in a foreign country, e.g., Heads of States or of Governments, senior politicians, senior Government/judicial/military officers, senior executives of state owned corporations, important political party officials, etc.
10. If the Scheme name on the application form and on the payment, instrument are different, the application will be processed and units will be allotted at applicable NAV of the scheme mentioned in the application / transaction slip duly signed by investor(s), given that the same constitutes a valid legal document between the investor and the AMC.
11. If the name of the applicant, as mentioned in the application form, does not match with the name on the PAN Card, application may be rejected, or further transactions may be liable to get rejected.
12. Investors can directly approach AMC for redemption of units for transaction of more than Rs. 25 Crore, subject to creation unit size.

**II. APPLICANT'S INFORMATION:**

1. When application(s) has been made by individual investors under a Power of Attorney, the original Power of Attorney or a duly notarized copy should be submitted along with the application form. In case of applications made by non-individual investors, the authorized signatories of such nonindividual investors should sign the application form in terms of the authority granted to them under the Constitutional Documents/Board resolutions / Power of Attorneys, etc. A list of specimen signatures of the authorized signatories, duly certified / attested should also be attached to the Application Form. The Mutual Fund/AMC/Trustee shall deem that the investments made by such non individual investors are not prohibited by any law/Constitutional documents governing them and they possess the necessary authority to invest.
2. Application made by a limited company or by a body corporate or a registered society or a trust, should be accompanied by a copy of the relevant resolution or authority to invest in such schemes, as the case may be, along with a certified copy of the Memorandum and Articles of Association or Trust Deed / Bye Laws / Partnership Deed, whichever is applicable.
3. Date of Birth of the minor is mandatory while opening the account/folio.
4. For application done on behalf of a minor the relationship/status of the guardian as father, mother or legal guardian and proof of Date of birth of the minor is MANDATORY. The following documents must be submitted along with the application form as evidence:
  - i. Birth certificate of the minor, or
  - ii. Passport of the minor, or
  - iii. School leaving certificate / Mark sheet issued by Higher Secondary Board of respective states, ICSE, CBSE etc., or
  - iv. Any other suitable proof evidencing the date of birth of the minor.
  - v. In case of court appointed legal guardian, supporting documentary evidence shall be provided.

vi. In case of natural guardian a document evidencing the relationship if the same is not available as part of the documents submitted as per point. i - iv above.

5. In case of NRI/ FPI investors the Account Statements / Redemption Cheques / Other correspondence will be sent to the mailing address mentioned.
6. All applications are accepted subject to detailed scrutiny and verification. Applications which are not complete in all respects are liable for rejection, either at the collection point itself or subsequently after detail scrutiny/verification at the back office of the registrars.

**III. INVESTMENT & PAYMENT DETAILS:**

1. Payment should be made by crossed cheques, /Demand Draft/pay order, favouring the scheme name and marked "Account Payee" payable locally in the city where the application is submitted. Post-dated or outstation cheques/draft are not permitted. Application received with outstation cheque/demand draft shall be rejected. With a view to avoid fraudulent practices, it is recommended that investors may also make the payment instrument (cheque, demand draft, pay order, etc.) favouring either of the following: (a) "XYZ Scheme A/c Permanent Account Number" (b) "XYZ Scheme A/c First Investor Name" (Investors are urged to follow the order of preference in making the payment instrument).

In case of investments made in the name of a minor through a guardian by means of any mode, they shall be accepted from the bank account of the minor, parent or legal guardian of the minor, or from a joint account of the minor with parent or legal guardian only. Documentary proof, thereof is to be attached, if not attached the AMC reserves the right to call for the same at a later date.

Irrespective of the source of payment for subscription, all redemption proceeds shall be credited only in the verified bank account of the minor, i.e. the account the minor may hold with the parent/ legal guardian after completing all KYC formalities.

2. Please mention the application serial no. on the reverse of the cheque/demand draft tendered with the application.
3. In case the payment is made through Demand Draft or Bankers Cheque or Indian Rupee draft purchased abroad or from FCNR or NRE A/c, an Account Debit Certificate from the Bank issuing the draft, confirming the debit should be submitted. For subscription made by NRE / FCNR Account cheques, the application forms must be accompanied with a photocopy of the cheque or Account Debit Letter / Certificate from the bankers.
4. One time Bank mandate (OTM) facilitates the investor to register a debit Mandate with his banker which will contain a pre-defined upper limit for the amount to be debited from his bank account for every Purchase Transaction done. If the investor is making payment through OTM facility registered in the folio, then he must tick the relevant box and not attach any cheque along with the purchase request. The subscription amount will be debited from the bank account details as mentioned in the OTM facility opted by the investor.

**IV. TRANSACTION CHARGES**

- 1) In terms of clause 10.5 of SEBI Master Circular dated June 27, 2024, 360 ONE AMC/ 360 ONE MF shall deduct a Transaction Charge on per purchase / subscription of Rs. 10,000/- and above, as may be received from new investors (an investor who invests for the first time in any mutual fund schemes) and existing investors. The distributors shall have an option to "Opt-in / Optout" from levying transaction charge based on the type of product. Therefore, the "Opt-in /Opt-out" status shall be at distributor level, basis the product selected by the distributor at the Mutual Fund industry level. Such charges shall be deducted if the investments are being made through the distributor/ agent and that distributor / agent has opted to receive the transaction charges as mentioned below:
  - For the new investor a transaction charge of Rs 150/- shall be levied for per purchase / subscription of Rs 10,000 and above; and
  - For the existing investor a transaction charge of Rs 100/- shall be levied for per purchase / subscription of Rs 10,000 and above.

The transaction charge shall be deducted from the subscription amount and paid to the distributor/ agent, as the case may be and the balance shall be invested. The statement of account shall clearly state that the net investment as gross subscription less transaction charge and give the number of units allotted against the net investment.

- 2) 360 ONE MF will execute necessary checks to ascertain, if the investor is an existing or a new investor to Mutual Fund. In case the investor is found to be an existing investor then transaction charges of Rs 100 will be applicable else the investor declaration will be considered, and transaction charges will be levied accordingly.
- 3) If the investor has not ticked / not signed the declaration then by default investor will be treated as an existing investor and transaction charges of Rs 100 will be deducted for investment of Rs. 10000 and above.

**V. COMMUNICATION FOR THE INVESTORS:**

In accordance with clause 5.4 and 14.4 of SEBI Master circular dated June 27, 2024 the investor whose transaction has been accepted by the 360 ONE Asset Management Limited/360 ONE MF shall receive a confirmation by way of email and/or SMS within 5 Business Days from the date of receipt of transaction request, same will be sent to the Unit holders registered e-mail address and/or mobile number. Thereafter, a Consolidated Account Statement ("CAS") shall be issued in line with the following procedure:

1. Consolidation of account statement shall be done on the basis of PAN. In case of multiple holding, it shall be PAN of the first holder and pattern of holding.
2. The CAS shall be generated on a monthly basis and shall be issued on or before 15th of the immediately succeeding month to the unit holder(s) in whose folio(s) transaction(s) has/have taken place during the month.

3. In case there is no transaction in any of the mutual fund folios then CAS detailing holding of investments across all schemes of all Mutual Funds will be issued on half yearly basis on or before twenty first day of the succeeding month [at the end of every six months (i.e. September/ March)]
4. Investors having MF investments and holding securities in Demat account shall receive a Consolidated Account Statement containing details of transactions across all Mutual Fund schemes and securities from the Depository by email / physical mode.

**VI NOMINATION**

- i) Since units of the scheme will be issued in demat form only, nomination details registered with Depositories will be applicable to the units of the Scheme.
- ii) Nomination facility shall be governed by the rules and bye-laws of Depositories.
- iii) Investors are requested to approach their respective Depository Participants for details.

**VII BANK DETAILS**

Bank Account Details mentioned in the application form will be considered for refund payments. The AMC will make payments through NEFT/RTGS where complete account details are available and valid. In case of any rejection, payment will be made through Cheque/DD.

**VIII KNOW YOUR CUSTOMER (KYC) NORMS:**

KYC (Know Your Customer) norms are mandatory for ALL investors for making investments in Mutual Funds, irrespective of the amount of investment. Applications are liable to be rejected without any intimation to the applicants, if KYC requirement are not complied with/filed by all the applicants with the Depository Participant.

**IX DEMAT ACCOUNT DETAILS:**

**Dematerialization:** As the units of the Scheme will be issued, traded and settled in dematerialized (electronic) form, the statement of holding of the beneficiary account holder will be sent by the respective Depository Participant periodically. Applicants must ensure that the sequence of names as mentioned in the application form matches with that of the account held with the Depository Participant. If the details mentioned in the application are incomplete/incorrect or not matched with the Depository data, the application shall be treated as invalid and shall be liable to be rejected. Allotment letters would be sent to investors who are allotted units in demat mode. The application form should mandatorily accompany the latest Client investor master/ Demat account statement.

- 1) Units of the Scheme will be available only in the Dematerialized form.
- 2) The applicant under the Scheme will be required to have a beneficiary account with a Depository Participant of NSDL/CDSL and will be required to indicate in the application the DP's name, DP ID Number and its beneficiary account number with DP.

**X. ULTIMATE BENEFICIAL OWNERS(S) - Pursuant to SEBI Master Circular No. CIR/SD/AML/3/2010 dated December 31, 2010 on Anti Money Laundering Standards and Guidelines on identification of Beneficial Ownership issued by SEBI vide its Circular No. CIR/MIRSD/2/2013 dated January 24, 2013, investors (other than Individuals) are required to provide details of 'Ultimate Beneficial Owner(s) (UBO(s))' and submit proof of identity (viz. PAN with photograph or any other acceptable proof of identity prescribed in common KYC form) of UBO(s). Further, the**

Prevention of Money Laundering Rules, 2005 also require that every banking company, financial institution (including Mutual Funds) and intermediary, as the case may be, shall identify the beneficial owner. In case the investor or owner of the controlling interest is a company listed on a stock exchange or is a majority owned subsidiary of such a company, the details of shareholders or beneficial owners are not required to be provided. Non-individual applicants/investors are mandated to provide the details on 'Ultimate Beneficial Owner(s) (UBO(s))' by filling up the declaration form for 'Ultimate Beneficial Ownership'. Providing information about beneficial ownership will be applicable to the subscriptions received from all categories of investors except Individuals and a Company listed on a stock exchange or is majority owned subsidiary of such a Company. Proof of Identity of the UBO such as name/s, Address & PAN/Passport together with self-attested copy\* along with the declaration form for 'Ultimate Beneficial Ownership' are required submitted to 360 ONE AMC/its RTA.

(\*Original to be shown for verification and immediate return).

- XI. a. Foreign Account Tax Compliance Act ("FATCA"): In accordance with the relevant provisions of the Foreign Account Tax Compliance Act ("FATCA") as contained in the United States Hiring Incentives to Restore Employment ("HIRE") Act, 2010, there is a likelihood of withholding tax being levied on certain income/ receipt sourced from the subjects of United States of America ("US") with respect to the schemes, unless such schemes are FATCA compliant. In this regard, the respective governments of India and US have agreed on the principal terms of a proposed Inter-Governmental Agreement (IGA) and the same is likely to be executed in near future. In terms of this proposed IGA, 360 ONE Mutual Fund ("360 ONE MF") and/ or 360 ONE Asset Management Limited ("360 ONE AMC") are likely to be classified as a "Foreign Financial Institution" and in which case 360 ONE MF and/ or would be required, from time to time, to (a) undertake the necessary due-diligence process; (b) identify US reportable accounts; (c) collect certain required information/ documentary evidence ("information") with respect to the residential status of the unit holders; and (d) directly or indirectly disclose/report/ submit such or other relevant information to the appropriate US and Indian authorities. Such information may include (without limitation) the unit holder's folio detail, identity of the unit holder, details of the beneficial owners and controlling persons etc. In this regard and in order to comply with the relevant provisions under FATCA, the unit holders would be required to fully cooperate & furnish the required information to the AMC, as and when deemed necessary by

the latter in accordance with IGA and/ or relevant circulars or guidelines etc, which may be issued from time to time by SEBI/ AMFI or any other relevant & appropriate authorities. The applications which do not provide the necessary information are liable to be rejected. The applicants/ unit holders/ prospective investors are advised to seek independent advice from their own financial & tax consultants with respect to the possible implications of FATCA on their investments in the scheme(s).

- b. Details under FATCA/Foreign Tax Laws: Tax Regulations require us to collect information about each investor's tax residency. In certain circumstances (including if we do not receive a valid self-certification from you) we may be obliged to share information on your account with relevant tax authorities. If you have any questions about your tax residency, please contact your tax advisor. Should there be any change in information provided, please ensure you advise us promptly, i.e., within 30 days. If you are a US citizen or resident or greencard holder, please include United States in the foreign country information field along with your US Tax Identification Number. Foreign Account Tax compliance provisions (commonly known as FATCA) are contained in the US Hire Act 2010.
- c. If you are classified as a passive NFFE for FATCA purpose, please include in the section relating to Ultimate beneficial Owner (UBO), details of any specified US person having controlling interest in the foreign country information field along with your US Tax Identification Number for FATCA purposes. Foreign Account Tax Compliance provisions (commonly known as FATCA) are contained in the US Hire Act 2010.
- d. Declaration under FATCA
  - a) the information provided in the Form is in accordance with section 285BA of the Income Tax Act, 1961 read with Rules 114F to 114H of the Income tax Rules, 1962.
  - b) the information provided by me/us in the Form, its supporting Annexures as well as in the documentary evidence provided by me/us are, to the best of our knowledge and belief, true, correct and complete and that I/we have not withheld any material information that may affect the assessment/categorization of the account as a Reportable account or otherwise.
  - c) I/we permit/authorise the Company to collect, store, communicate and process information relating to the Account and all transactions therein, by the Company and any of its affiliates wherever situated including sharing, transfer and disclosure between them and to the authorities in and/or outside India of any confidential information for compliance with any law or regulation whether domestic or foreign.
  - d) I / We undertake the responsibility to declare and disclose within 30 days from the date of change, any changes that may take place in the information provided in the Form, its supporting Annexures as well as in the documentary evidence provided by us or if any certification becomes incorrect and to provide fresh self-certification along with documentary evidence.
  - e) I / We also agree that our failure to disclose any material fact known to us, now or in future, may invalidate our application and the Company would be within its right to put restrictions in the operations of my/our account or close it or report to any regulator and/or any authority designated by the Government of India (GOI) /RBI for the purpose or take any other action as may be deemed appropriate by the Company if the deficiency is not remedied by us within the stipulated period.
  - f) I / We hereby accept and acknowledge that the Company shall have the right and authority to carry out investigations from the information available in public domain for confirming the information provided by me / us to the Company.
  - g) It shall be my / our responsibilities to educate myself / ourself and to comply at all times with all relevant laws relating to reporting under section 285BA of the Act read with the Rules thereunder.
  - h) I/We also agree to furnish such information and/or documents as the Company may be required from time to time on account of any change in law either in India or abroad in the subject matter herein.
  - i) I/We shall indemnify the Company for any loss that may arise to the Company on a count of providing incorrect or incomplete information.

- XII. a. Investors/Clients now have an option to undertake online conciliation and/or online arbitration by participating through the ODR Portal and/or undertaking dispute resolution.
- b. Investors/Clients can access the SCOREs portal and the ODR portal to lodge their grievance/ dispute using the below links.
- c. ODR Portal can be accessed via the following link - <https://smartodr.in/>
- d. SCOREs Portal can be accessed via the following link - <https://scores.sebi.gov.in/>

# FATCA, CRS & ULTIMATE BENEFICIAL OWNERSHIP (UBO) SELF CERTIFICATION FORM FOR NON-INDIVIDUALS

(Please consult your professional tax advisor for further guidance on FATCA & CRS classification)

Name of the entity

Type of address given at KRA  Residential or Business  Residential  Business  Registered Office

PAN  Date of Incorporation

City of incorporation  Country of incorporation

## FATCA & CRS DECLARATION

Please tick the applicable tax resident declaration -

1. Is "Entity" a tax resident of any country other than India  YES  NO

(If yes, please provide country/ies in which the entity is a resident for tax purposes and the associated Tax ID number below.)

Sr. No.	Country %	Tax Identification Number	Identification Type % (TIN or Other, please specify)
1.			
2.			
3.			

% In case Tax Identification Number is not available, kindly provide its functional equivalent.

In case TIN or its functional equivalent is not available, please provide Company Identification number or Global Intermediary Identification Number or GIIN, etc.

In case the Entity's Country of Incorporation / Tax residence is U.S. (United States) but Entity is not a Specified U.S. Person, mention Entity's exemption code here

## PART A (to be filled by Financial Institutions or Direct Reporting NFEs)

1.	<input type="checkbox"/> <b>We are a, Financial Institution</b> (Refer 1 of Part C)  <b>OR</b> <input type="checkbox"/> <b>Direct Reporting NFE</b> (Refer 3(vii) of Part C) (Please tick as appropriate)	GIIN <input type="text"/> Name of sponsoring entity <input type="text"/> <hr style="border-top: 1px dashed black;"/> GIIN (of sponsoring Entity, if any) <input type="text"/> <input type="checkbox"/> Applied for <input type="checkbox"/> Not obtained – Non-participating FI <input type="checkbox"/> Not required to apply for - please specify 2 digits sub-category <input type="text"/> <input type="text"/> (Refer 1 A of Part C)
	GIIN not available (please tick as applicable)	

## PART A (to be filled by Financial Institutions or Direct Reporting NFEs)

1.	Is the Entity a publicly traded company (that is, a company whose shares are regularly traded on an established securities market) (Refer 2a of Part C)	YES <input type="checkbox"/> (If yes, please specify any one stock exchange on which the stock is regularly traded) Name of stock exchange <input type="text"/>
2.	Is the Entity a related entity of a publicly traded company (a company whose shares are regularly traded on an established securities market) (Refer 2b of Part C)	YES <input type="checkbox"/> (If yes, please specify name of the listed company and one stock exchange on which the stock is regularly traded) Name of listed company <input type="text"/> Nature of relation <input type="checkbox"/> Subsidiary of the Listed Company or <input type="checkbox"/> Controlled by a Listed Company Name of stock exchange <input type="text"/>
3.	Is the Entity an active NFE (Refer 2c of Part C)	YES <input type="checkbox"/> Nature of Business <input type="text"/> Please specify the sub-category of Active NFE <input type="text"/> <input type="text"/> (Mention code – refer 2c of Part C)
4.	Is the Entity a passive NFE (Refer 3(ii) of Part C)	YES <input type="checkbox"/> Nature of Business <input type="text"/>

## UBO DECLARATION (Mandatory for all entities except, a Publicly Traded Company or a related entity of Publicly Traded Company)

Our company is a Listed Company on a recognized stock exchange in India / Subsidiary of a or Controlled by a Listed Company [If this category is selected, no need to provide UBO details].

Name of the Stock Exchange where it is listed  Security ISIN

Name of the Listed Company (applicable if the investor is subsidiary/associate):

<input type="checkbox"/> Unlisted Company	<input type="checkbox"/> Partnership Firm Limited	<input type="checkbox"/> Liability Partnership Company	<input type="checkbox"/> Unincorporated association / body of individuals
<input type="checkbox"/> Public Charitable Trust	<input type="checkbox"/> Religious Trust	<input type="checkbox"/> Private Trust	<input type="checkbox"/> Trust created by a Will
<input type="checkbox"/> Others	<input type="text"/> please specify		

Please list below the details of controlling person(s), confirming ALL countries of tax residency / permanent residency / citizenship and ALL Tax Identification Numbers for EACH controlling person(s). (Please attach additional sheets if necessary)

Owner-documented FI's should provide FI Owner Reporting Statement and Auditor's Letter with required details as mentioned in Form W8 BEN E (Refer 3(vi) of Part C).

**UBO DECLARATION (Mandatory for all entities except, a Publicly Traded Company or a related entity of Publicly Traded Company) (Contd.)**

Does your company/entity have any individual person(s) who holds direct / indirect controlling ownership above the prescribed threshold limit? #  Yes  No

If 'YES' - We hereby declare that the following individual person holds directly / indirectly controlling ownership in our entity above the prescribed threshold limit. Details of such individual(s) are given below.

If 'NO' - declare that no individual person (directly / indirectly) holds controlling ownership in our entity above the prescribed threshold limit. Details of the individual who holds the position of Senior Managing Official (SMO) are provided below.

Details	UBO 1 / Senior Managing Official (SMO)	UBO 2	UBO 3
Name of the UBO/SMO <sup>f</sup>			
UBO Code <sup>f</sup>			
UBO / SMO PAN <sup>f</sup> <small>For Foreign National, TIN to be provided]</small>			
% of beneficial interest <sup>f</sup> <small>Refer to Part C-3-iv</small>	<input type="checkbox"/> >10% controlling interest. <input type="checkbox"/> NA. (for SMO)	<input type="checkbox"/> >10% controlling interest. <input type="checkbox"/> NA. (for SMO)	<input type="checkbox"/> >10% controlling interest. <input type="checkbox"/> NA. (for SMO)
UBO / SMO Country of Tax Residency <sup>f</sup>			
UBO / SMO Taxpayer Identification Number / Equivalent ID Number <sup>f</sup>			
UBO / SMO Identity Type			
UBO / SMO Place & Country of Birth <sup>f</sup>	Place of Birth <input type="text"/> Country of Birth <input type="text"/>	Place of Birth <input type="text"/> Country of Birth <input type="text"/>	Place of Birth <input type="text"/> Country of Birth <input type="text"/>
UBO / SMO Nationality			
UBO / SMO Date of Birth <sup>f</sup>			
UBO / SMO PEP <sup>f</sup>	<input type="checkbox"/> Yes - PEP <input type="checkbox"/> Yes - Related to PEP <input type="checkbox"/> N - Not a PEP	<input type="checkbox"/> Yes - PEP <input type="checkbox"/> Yes - Related to PEP <input type="checkbox"/> N - Not a PEP	<input type="checkbox"/> Yes - PEP <input type="checkbox"/> Yes - Related to PEP <input type="checkbox"/> N - Not a PEP
UBO / SMO Address	<input type="text"/> <input type="text"/> <input type="text"/> Zip <input type="text"/> State: <input type="text"/> Country: <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> Zip <input type="text"/> State: <input type="text"/> Country: <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> Zip <input type="text"/> State: <input type="text"/> Country: <input type="text"/>
UBO / SMO Address Type	<input type="checkbox"/> Residence <input type="checkbox"/> Business <input type="checkbox"/> Registered Office	<input type="checkbox"/> Residence <input type="checkbox"/> Business <input type="checkbox"/> Registered Office	<input type="checkbox"/> Residence <input type="checkbox"/> Business <input type="checkbox"/> Registered Office
UBO / SMO Email			
UBO / SMO Mobile			
UBO / SMO Gender	<input type="checkbox"/> Male <input type="checkbox"/> Female <input type="checkbox"/> Others	<input type="checkbox"/> Male <input type="checkbox"/> Female <input type="checkbox"/> Others	<input type="checkbox"/> Male <input type="checkbox"/> Female <input type="checkbox"/> Others
UBO / SMO Father's Name			
UBO / SMO Occupation	<input type="checkbox"/> Public Service <input type="checkbox"/> Private Service <input type="checkbox"/> Business <input type="checkbox"/> Others	<input type="checkbox"/> Public Service <input type="checkbox"/> Private Service <input type="checkbox"/> Business <input type="checkbox"/> Others	<input type="checkbox"/> Public Service <input type="checkbox"/> Private Service <input type="checkbox"/> Business <input type="checkbox"/> Others
SMO Designation <sup>f</sup>			
UBO / SMO KYC Complied? <sup>**</sup>	<input type="checkbox"/> YES <input type="checkbox"/> NO <small>If 'Yes,' please attach the KYC acknowledgement. If 'No,' complete the KYC and confirm the status.</small>	<input type="checkbox"/> YES <input type="checkbox"/> NO <small>If 'Yes,' please attach the KYC acknowledgement. If 'No,' complete the KYC and confirm the status.</small>	<input type="checkbox"/> YES <input type="checkbox"/> NO <small>If 'Yes,' please attach the KYC acknowledgement. If 'No,' complete the KYC and confirm the status.</small>

<sup>f</sup> Mandatory column.

<sup>\*\*</sup> In case of Foreign Nationals, who are not KYC complied, they need to attach the ID proof in English along with the Nationality proof, Address proof again in English. If the documentary proof is in Foreign Language, it should be translated in English and should be attested by Indian Embassy of that country.

Note: If the given columns are not sufficient, required information in the given format can be enclosed as additional sheet(s) duly signed by Authorized Signatory.

\* Participating Mutual Fund(s) / RTA may call for additional information/documentation wherever required or if the given information is not clear / incomplete / correct and valid declaration should be submitted again with all the required information.

**UBO DECLARATION (Mandatory for all entities except, a Publicly Traded Company or a related entity of Publicly Traded Company)**

I/We acknowledge and confirm that the information provided above is true and correct to the best of my/our knowledge and belief. In case any of the above specified information is found to be false, untrue, misleading, or misrepresenting, I/We am/are aware that I/We may be liable for it including any penalty levied by the statutory/legal/regulatory authority. I/We hereby confirm the above beneficial interest after perusing all applicable shareholding pattern and MF/RTA/other registered intermediaries can make reliance on the same. I/We hereby authorize you [RTA/Fund/AMC/Other participating entities] to disclose, share, rely, remit in any form, mode or manner, all / any of the information provided by me, including all changes, updates to such information as and when provided by me to any of the Mutual Fund, its Sponsor, Asset Management Company, trustees, their employees / RTAs ("the Authorized Parties") or any Indian or foreign governmental or statutory or judicial authorities / agencies including but not limited to the Financial Intelligence Unit-India (FIU-IND), the tax / revenue authorities in India or outside India wherever it is legally required and other investigation agencies without any obligation of advising me/us of the same. Further, I/We authorize to share the given information to other SEBI Registered Intermediaries /or any regulated intermediaries registered with SEBI / RBI / IRDA / PFRDA to facilitate single submission / update & for other relevant purposes. I/We also undertake to keep you informed in writing about any changes / modification to the above information in future within 30 days of such changes and undertake to provide any other additional information as may be required at your / Fund's end or by domestic or overseas regulators/ tax authorities.

Name <input type="text"/>	Name <input type="text"/>	Name <input type="text"/>
Designation <input type="text"/>	Designation <input type="text"/>	Designation <input type="text"/>
<input type="text"/> Authorized Signatory	<input type="text"/> Authorized Signatory	<input type="text"/> Authorized Signatory

Date  Place

**1. Financial Institution (FI)**

The term FI means any financial institution that is a Depository Institution, Custodial Institution, Investment Entity or Specified Insurance company, as defined.

- Depository institution: is an entity that accepts deposits in the ordinary course of banking or similar business.
- Custodial institution: is an entity that holds as a substantial portion of its business, holds financial assets for the account of others and where its income attributable to holding financial assets and related financial services equals or exceeds 20 percent of the entity's gross income during the shorter of-
  - (i) The three financial years preceding the year in which determination is made; or
  - (ii) The period during which the entity has been in existence, whichever is less.
- Investment entity is any entity:
  - ✓ That primarily conducts a business or operates for or on behalf of a customer for any of the following activities or operations for or on behalf of a customer
    - (i) Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading; or
    - (ii) Individual and collective portfolio management; or
    - (iii) Investing, administering or managing funds, money or financial asset or money on behalf of other persons;
  - or
  - ✓ The gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets, if the entity is managed by another entity that is a depository institution, a custodial institution, a specified insurance company, or an investment entity described above.

An entity is treated as primarily conducting as a business one or more of the 3 activities described above, or an entity's gross income is primarily attributable to investing, reinvesting, or trading in financial assets of the entity's gross income attributable to the relevant activities equals or exceeds 50 percent of the entity's gross income during the shorter of :

  - (i) The three-year period ending on 31 March of the year preceding the year in which the determination is made; or
  - (ii) The period during which the entity has been in existence. The term "Investment Entity" does not include an entity that is an active non-financial entity as per codes 03, 04, 05 and 06 (refer point 2c.)
- Specified Insurance Company: Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.
- FI not required to apply for GIIN:

**A. Reasons why FI not required to apply for GIIN:**

Code	Sub-category
01	Governmental Entity, International Organization or Central Bank
02	Treaty Qualified Retirement Fund; a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; or a Pension Fund of a Governmental Entity, International Organization or Central Bank
03	Non-public fund of the armed forces, an employees' state insurance fund, a gratuity fund or a provident fund
04	Entity is an Indian FI solely because it is an investment entity
05	Qualified credit card issuer
06	Investment Advisors, Investment Managers & Executing Brokers
07	Exempt collective investment vehicle
08	Trustee of an Indian Trust
09	FI with a local client base
10	Non-registering local banks
11	FFI with only Low-Value Accounts
12	Sponsored investment entity and controlled foreign corporation
13	Sponsored, Closely Held Investment Vehicle
14	Owner Documented FFI

**2. NON-FINANCIAL ENTITY (NFE) - Entity that is not a financial institution**

Types of NFEs that are regarded as excluded NFE are:

**a. Publicly traded company (listed company)**

A company is publicly traded if its stock are regularly traded on one or more established securities markets

(Established securities market means an exchange that is officially recognized and supervised by a governmental authority in which the securities market is located and that has a meaningful annual value of shares traded on the exchange)

**b. Related entity of a publicly traded company**

The NFE is a related entity of an entity of which is regularly traded on an established securities market;

**c. Active NFE : (is any one of the following):**

Code	Sub-category
01	Less than 50 percent of the NFE's gross income for the preceding financial year is passive income and less than 50 percent of the assets held by the NFE during the preceding financial year are assets that produce or are held for the production of passive income;
02	The NFE is a Governmental Entity, an International Organization, a Central Bank, or an entity wholly owned by one or more of the foregoing;
03	Substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an entity shall not qualify for this status if the entity functions as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
04	The NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFE;
05	The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;

## 2. NON-FINANCIAL ENTITY (NFE) - Entity that is not a financial institution (Contd.)

06	The NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution;
07	<p>Any NFE that fulfills all of the following requirements:</p> <ul style="list-style-type: none"> <li>• It is established and operated in India exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in India and it is a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;</li> <li>• It is exempt from income tax in India;</li> <li>• It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;</li> </ul> <p>The applicable laws of the NFE's country or territory of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and The applicable laws of the NFE's country or territory of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the NFE's country or territory of residence or any political subdivision thereof.</p> <p>Explanation.- For the purpose of this sub-clause, the following shall be treated as fulfilling the criteria provided in the said sub-clause, namely:-</p> <ul style="list-style-type: none"> <li>(i) an Investor Protection Fund referred to in clause (23EA);</li> <li>(ii) a Credit Guarantee Fund Trust for Small Industries referred to in clause 23EB; and</li> <li>(iii) an Investor Protection Fund referred to in clause (23EC), of section 10 of the Act;</li> </ul>

## 3. OTHER DEFINITIONS

(i) **Related entity**

An entity is a 'related entity' of another entity if either entity controls the other entity, or the two entities are under common control. For this purpose, control includes direct or indirect ownership of more than 50% of the votes and value in an entity.

(ii) **Passive NFE** The term **passive NFE** means

- (1) any non-financial entity which is not an active non-financial entity including a publicly traded corporation or related entity of a publicly traded company; or
- (2) an investment entity defined in clause (1) of these instructions
- (3) a withholding foreign partnership or withholding foreign trust; (Note: Foreign persons having controlling interest in a passive NFE are liable to be reported for tax information compliance purposes)

(iii) **Passive income** The term **passive income** includes income by way of :

- (1) IDCWs Policy,
- (2) Interest
- (3) Income equivalent to interest,
- (4) Rents and royalties, other than rents and royalties derived in the active conduct of a business conducted, at least in part, by employees of the NFE
- (5) Annuities
- (6) The excess of gains over losses from the sale or exchange of financial assets that gives rise to passive income
- (7) The excess of gains over losses from transactions (including futures, forwards, options and similar transactions) in any financial assets,
- (8) The excess of foreign currency gains over foreign currency losses
- (9) Net income from swaps
- (10) Amounts received under cash value insurance contracts

But passive income will not include, in case of a non-financial entity that regularly acts as a dealer in financial assets, any income from any transaction entered into in the ordinary course of such dealer's business as such a dealer.

(iv) **Controlling persons**

Controlling persons are natural persons who exercise control over an entity and includes a beneficial owner under sub-rule (3) of rule 9 of the Prevention of Money-Laundering (Maintenance of Records) Rules, 2005. In the case of a trust, the controlling person means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust. In the case of a legal arrangement other than a trust, controlling person means persons in equivalent or similar positions.

As per SEBI Master Circular No. CIR/ISD/AML/3/2010 dated December 31, 2010 regarding Client Due Diligence policy, related circulars on anti-money laundering and SEBI circular No. CIR/MIRSD/2/2013 dated January 24, 2013, non-individuals and trusts are required to provide details of controlling persons [CP] / ultimate beneficiary owner [UBO] and submit appropriate proof of identity of such CPs/ UBOs. The beneficial owner has been defined in the circular as the natural person or persons, who ultimately own, control or influence a client and/or persons on whose behalf a transaction is being conducted, and includes a person who exercises ultimate effective control over a legal person or arrangement.

**A. For Investors other than individuals or trusts:**

- (i) The identity of the natural person, who, whether acting alone or together, or through one or more juridical person, exercises control through ownership or who ultimately has a controlling ownership interest. Controlling ownership interest means ownership of/entitlement to:
  - more than 10% of shares or capital or profits of the juridical person, where the juridical person is a company.
  - more than 10% of the capital or profits of the juridical person, where the juridical person is a partnership or or who exercises control through other means." For the purpose of this clause, "Control" shall include the right to control the management or policy decision.
  - more than 15% of the property or capital or profits of the juridical person, where the juridical person is an unincorporated association or body of individuals.
- (ii) In cases where there exists doubt under clause (i) above as to whether the person with the controlling ownership interest is the beneficial owner or where no natural person exerts control through ownership interests, the identity of the natural person exercising control over the juridical person through other means like through voting rights, agreement, arrangements or in any other manner.
- (iii) Where no natural person is identified under clauses (i) or (ii) above, the identity of the relevant natural person who holds the position of senior managing official.

**B. For Investors which is a trust:**

The identity of the settler of the trust, the trustee, the protector, the beneficiaries with 10% or more interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.

Provided that in case of a trust, the reporting entity shall ensure that trustees disclose their status at the time of commencement of an account-based relationship or when carrying out transactions as specified in clause (b) of sub-rule (1) rule 9.

## 3. OTHER DEFINITIONS (CONTD.)

**C. Exemption in case of listed companies / foreign investors**

The client or the owner of the controlling interest is a company listed on a stock exchange or is a majority-owned subsidiary of such a company, there is no need for identification and verification of the identity of any shareholder or beneficial owner of such companies and hence exempted from UBO declaration provided other requisite information is provided. Intermediaries dealing with foreign investors' viz., Foreign Institutional Investors, Sub Accounts and Qualified Foreign Investors, may be guided by the clarifications issued vide SEBI circular CIR/MIRSD/11/2012 dated September 5, 2012 and other circulars issued from time to time, for the purpose of identification of beneficial ownership of the client.

**D. KYC requirements**

Beneficial Owner(s) / Senior Managing Official (SMO) is/are required to comply with the prescribed KYC process as stipulated by SEBI from time to time with any one of the KRA & submit the same to AMC. KYC acknowledgement proof is to be submitted for all the UBO(s) / SMO(s).

In case of Foreign Nationals, who are not KYC complied, they need to attach the ID proof in English along with the Nationality proof, Address proof again in English. If the documentary proof is in Foreign Language, it should be translated in English and should be attested by Indian Embassy of that country.

**(A) Controlling Person Type (UBO):**

UBO	Code	Sub-category
01	CP of legal person-ownership	
02	CP of legal person-other means	
03	CP of legal person-senior managing official	
04	CP of legal arrangement-trust-settlor	
05	CP of legal arrangement-trust-trustee	
06	CP of legal arrangement-trust-protector	
07	CP of legal arrangement-trust-beneficiary	
08	CP of legal arrangement-trust-other	
09	CP of legal arrangement-Other-settlor equivalent	
10	CP of legal arrangement-Other-trustee equivalent	
11	CP of legal arrangement-Other-protector equivalent	
12	CP of legal arrangement-Other-beneficiary equivalent	
13	CP of legal arrangement-Other-other equivalent	

**(v) Specified U.S. person – A U.S. person other than the following:**

- (1) a corporation the stock of which is regularly traded on one or more established securities markets;
- (2) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i);
- (3) the United States or any wholly owned agency or instrumentality thereof;
- (4) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;
- (5) any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code;
- (6) any bank as defined in section 581 of the U.S. Internal Revenue Code;
- (7) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code;
- (8) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64);
- (9) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code;
- (10) any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code;
- (11) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State;
- (12) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code; or
- (13) any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S. Internal Revenue Code.

**(vi) Owner documented FI****An FI meets the following requirements:**

- (a) The FI is an FI solely because it is an investment entity;
- (b) The FI is not owned by or related to any FI that is a depository institution, custodial institution, or specified insurance company;
- (c) The FI does not maintain a financial account for any non participating FI;
- (d) The FI provides the designated withholding agent with all of the documentation and agrees to notify the withholding agent if there is a change in circumstances; and
- (e) The designated withholding agent agrees to report to the IRS (or, in the case of a reporting Model 1 IGA, to the relevant foreign government or agency thereof) all of the information described in or (as appropriate) with respect to any specified U.S. persons and (2). Notwithstanding the previous sentence, the designated withholding agent is not required to report information with respect to an indirect owner of the FI that holds its interest through a participating FI, a deemed-compliant FI (other than an owner-documented FI), an entity that is a U.S. person, an exempt beneficial owner, or an excepted NFE.

**(vii) Direct reporting NFE**

A direct reporting NFE means a NFE that elects to report information about its direct or indirect substantial U.S. owners to the IRS.

## 3. OTHER DEFINITIONS (CONTD.)

## (viii) Exemption code for U.S. persons

Code	Sub-category
A	An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
B	The United States or any of its agencies or instrumentalities
C	A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
D	A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)
E	A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)
F	A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
G	A real estate investment trust
H	A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
I	A common trust fund as defined in section 584(a)
J	A bank as defined in section 581
K	A broker
L	A trust exempt from tax under section 664 or described in section 4947(a)(1)
M	A tax exempt trust under a section 403(b) plan or section 457(g) plan

