



ABRIDGED ANNUAL REPORT 2025-26

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Kotak Mahindra Mutual Fund

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Bandra Kurla Complex, Bandra (E),
Mumbai - 400 051
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BOARD OF DIRECTORS**

Kotak Mahindra Trustee Company Limited
CIN: U65990MH1995PLC090279
(Trustee to Kotak Mahindra Mutual Fund)

Mr. Sharad Kumar Bhatia - Chairman

Mr. Amit Desai

Mr. Chandrashekhar Sathe

Mr. Noshir Dastur

Mr. Trivikram Kamath*

INVESTOR RELATIONS OFFICER

Ms. Sushma Mata
Tel: 18003091490/044-40229101
E-mail : mutual@kotak.com

Registrar

CAMS (Computer Age Management Services Limited)
Rayala Towers, Tower II, 5th Floor
158 Anna Salai, Chennai 600002

BOARD OF DIRECTORS

Kotak Mahindra Asset Management Company Limited
CIN: U65991MH1994PLC080009
(Investment Manager to Kotak Mahindra Mutual Fund)

Mr. Uday S. Kotak - Chairman

Mr. Nilesh Shah - Managing Director

Ms. Anjali Raina

Mr. Gaurang Shah

Mr. Jaideep Hansraj

Mr. Krishnakumar Natarajan

Mr. Laxminarayan Rangarajan

Mr. Sanjiv Malhotra

AUDITORS

S.R.Batliboi & Co.LLP

*Appointed as an Independent Director of the Company with effect from April 10, 2026.

**Mr. Jayesh Merchant upon completion of his tenure of 5 years as an Independent Director upto March 18, 2026 has stepped down from the Board of the Company.

REPORT OF THE TRUSTEE

Kotak Mahindra Mutual Fund
Kotak Mahindra Mutual Fund
27 BKC, C-27, G Block,
Bandra Kurla Complex,
Bandra (E),
Mumbai – 400051

Trustee Report

We have pleasure in presenting the Annual Report of the Schemes of Kotak Mahindra Mutual Fund ("the Fund") for the year ended March 31, 2026, along with the audited financial statements for that period.

1. Scheme Performance, Future Outlook and Operations of the Schemes

Investors are requested to refer to Pages 209 to 258, for Key performance statistics of the schemes.

Outlook on the Equity & Debt Market

Debt Market Overview

FY25–26 unfolded against a backdrop of evolving global and domestic macroeconomic conditions. While global markets contended with heightened geopolitical uncertainties, trade disruptions, and intermittent inflationary pressures, the Indian economy demonstrated resilience, supported by moderating inflation, stable growth, and improving financial conditions.

During this period, Reserve Bank of India (RBI) maintained an accommodative monetary policy stance, reducing the repo rate by a cumulative 100 basis points from 6.25% to 5.25%. The easing cycle was enabled by benign inflation dynamics, with CPI inflation remaining broadly below the RBI's medium-term target of 4%, while economic activity continued to exhibit resilience. Complementing the rate cuts, the RBI implemented measures to enhance systemic liquidity, including a cumulative 100-basis-point reduction in the Cash Reserve Ratio (CRR) in phases during this period. These actions, together with sustained liquidity infusion measures, led to a marked improvement in banking system liquidity, resulting in a surplus of approximately 1.27 lakh crore by the end of March 2026.

On the global front, trade and geopolitical developments remained key drivers of market sentiment. The imposition of higher tariffs by the United States disrupted global trade flows and heightened uncertainty across financial markets. Although tariff rates applicable to India were subsequently moderated, concerns around global growth and supply chain realignment persisted. Meanwhile, escalating tensions in the Middle East, contributed to heightened volatility in commodity and energy markets, driving crude oil prices above USD 100 per barrel and raising inflationary risks globally.

Domestically, structural reforms, including the implementation of GST 2.0, helped simplify the indirect tax framework and supported consumption and economic activity. However, some of the benefits of these reforms were tempered by higher imported input costs arising from elevated global commodity and energy prices.

Indian bond market experienced a mixed yet constructive year. Monetary easing and abundant liquidity conditions supported a meaningful decline in short-term yields as money market rates adjusted to the lower policy rate environment. At the same time, long-term yields remained volatile and edged higher, reflecting elevated global risk premia, geopolitical tensions, currency pressures, and continued supply of government securities. Consequently, the yield curve steepened during the year, creating opportunities across different segments of the fixed-income market.

Indian rupee came under pressure during said period, depreciating by around 9% against the US dollar amid global trade uncertainties, geopolitical tensions, and capital outflows, which contributed to higher market volatility.

Asset-class performance reflected the risk-off environment. Gold and silver emerged as the best-performing asset classes, benefiting from safe-haven demand, while debt delivered strong returns supported by policy rate cuts and abundant liquidity. Equities lagged amid heightened geopolitical risks, currency weakness, and concerns over the global growth outlook.

Against this backdrop, the combination of accommodative monetary policy, improving liquidity conditions, resilient macroeconomic fundamentals, and increased market volatility created a favourable environment for active fixed-income investing during FY25–26. While global uncertainties continued to influence long-term rates and risk sentiment, the domestic fixed-income market remained well supported, offering relatively better opportunities across both duration and credit segments.

Equity Market Overview:

FY26 turned out to be year where market's resilience was tested amidst volatility driven by global factors. The period from April 2025 to December 2025 saw the Nifty 50 Index deliver steady gains, supported by strong domestic fundamentals, moderating inflation and monetary easing and despite rise in geopolitical tensions between India and Pakistan at the start of the year and the brewing global trade war. However, January 2026 to March 2026 was marked by heightened volatility as global risk-off sentiment resurfaced due to IT sector sell-off with advent of AI firm's automation tools, geopolitical tensions in the Middle East, renewed concerns around global trade disruptions and currency volatility. Due to the large chopiness in the last quarter, Indian equities delivered negative returns for the year, with the large-cap Nifty 50 Index ending FY26 with -5% returns in INR terms and -14% in USD terms.

FY26 witnessed several important global and domestic macroeconomic developments that influenced capital markets. Trade and tariff-related uncertainties, particularly emanating from the United States, re-emerged as an overhang for global growth and capital flows at the beginning of the financial year but during the course of the year, expectations of settlement of tariff related trade deals and synchronized monetary easing initially supported risk assets. However, sentiment weakened towards the end of the year as geopolitical risks intensified and crude oil prices rose sharply following disruptions in West Asia. While it remains difficult to quantify the full impact of these developments since these are still evolving scenarios, they contributed to higher volatility in global financial markets during the latter part of the year.

On the global monetary policy front, FY26 saw continuation of the rate cut cycle as US Fed cut rates by 75 bps between September to December 2025 after a brief pause since previous cut in December 2024, adopting a data-dependent approach amid sticky core inflation and renewed commodity price pressures. In India, the Reserve Bank of India (RBI) initiated a

calibrated easing cycle from February 2025 onwards and cutting the repo rate by 125 bps in CY2025 of which 100 bps cut was in FY26, supported by a benign inflation trajectory and adequate system liquidity. Towards the end of the year, the RBI balanced growth support with currency and financial stability considerations amid global volatility.

Geopolitical risks remained elevated throughout FY26. While the Russia–Ukraine conflict remained contained, escalation of tensions in the Middle East had a direct impact on energy prices, global risk sentiment and currency markets. These developments reinforced the global shift towards higher defence spending and supply-chain diversification, with implications for both fiscal priorities and corporate capital allocation globally.

Relative performance versus global markets was subdued during FY26. While the large cap Nifty 50 Index was down by 13.9% and MSCI Index was down 12.6% during the year, the MSCI Emerging Market Index and MSCI World Index were up by 26.0% and 14.6% respectively (all in US\$ terms). INR depreciation by 11% during the financial year dampened the USD returns and FII participation. Domestic flows continued to play a stabilizing role even as foreign investor participation remained volatile with net outflows. Mid and small-cap indices saw sharper swings during the year with +1.9% and -5.5% respectively, reflecting valuation sensitivities and heightened risk aversion during periods of global stress.

India's macro fundamentals remained relatively strong. CPI inflation stayed largely within the RBI's tolerance band for most of the year, despite intermittent food and energy price pressures. India's CPI inflation slipped from 3.34% at start of the year which slipped to low of 0.25% in October 2025 with food inflation turning negative but ending the year at 3.4% for March 2026 on higher energy prices and rebound in food inflation from the lows. Real GDP growth for FY26 remained among the highest globally at 7.6% (projected), supported by steady urban demand, gradual recovery in rural consumption and continued public sector capital expenditure. Recognizing signs of uneven consumption growth, policymakers continued to focus on measures to support household demand as Govt announced direct and indirect tax cuts while maintaining a path of fiscal consolidation. Following up on raising of tax slabs for personal income tax in previous Union Budget resulting in INR 1 trillion of stimulus, Govt. announced GST rate cut providing stimulus of INR 480 bn for the year. The Union Budget maintained its emphasis on capital expenditure while also supporting consumption through targeted tax and policy measures.

Foreign Institutional Investors (FIIs) were net sellers of Indian equities for a large part of FY26, particularly during periods of heightened global risk aversion and currency volatility. However, as in previous years, Domestic Institutional Investors (DIIs) played a crucial counterbalancing role, supported by robust inflows through systematic investment plans (SIPs) and continued retail participation. Domestic equity ownership deepened further during the year, with the number of demat accounts continuing to rise, reflecting the structural expansion of India's equity investor base.

From a valuation perspective, after the recent correction, large-cap equities have now slipped slightly below long-term historical averages and midcap is at modest premium which is justifiable given the earnings trajectory while small-cap valuations remained elevated relative to their own history despite periods of correction. Consequently, earnings delivery and balance sheet strength remained key differentiators, especially within the broader market. Selectivity and bottom-up stock picking became increasingly important in navigating the market environment.

Kotak Mahindra Mutual Fund ("Kotak Mutual Fund") continued to follow its disciplined investment approach with bias towards large cap investing. In the mid and small-cap space, the focus remained on identifying high-quality businesses with strong governance, sustainable competitive advantages and reasonable valuations, where earnings visibility was relatively higher.

Kotak Mutual Fund remains committed to its investment philosophy of Growth at a Reasonable Price (GARP), combining bottom-up stock selection with a top-down thematic overlay and assessment of macroeconomic and sectoral trends. The focus continues to be on long-term wealth creation through disciplined investing.

A brief commentary on the operations and performance of our schemes are as follows:

Kotak Flexi Cap Fund:

The fund has outperformed Tier-1 benchmark in FY 2025-26 and in the period since inception, in Direct Plan. The outperformance in the scheme is attributed to the right sectoral allocation and stock selection calls.

The net assets of the scheme amounted to Rs. 50,146 crores as at March 31, 2026 as against Rs. 49,130 crores as at March 31, 2025.

As at March 31, 2026, 97.30% of the total assets were invested in equity and equity related instruments, 2.70% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth Option

	Kotak Flexicap Fund	Nifty 500 TRI # (Tier 1)	Alpha (Tier 1)	Nifty 200 TRI # (Tier 2)	Alpha (Tier 2)
Since Inception	13.09%	11.73%	1.36%	11.52%	1.56%
Last 1 Year	-0.96%	-2.87%	1.91%	-2.79%	1.83%
Last 3 Years	13.07%	13.22%	-0.15%	12.65%	0.41%
Last 5 Years	11.25%	11.88%	-0.63%	11.41%	-0.15%

Scheme Inception date is 11/09/2009

B. Direct Plan- Growth Option

	Kotak Flexicap Fund	Nifty 500 TRI # (Tier 1)	Alpha (Tier 1)	Nifty 200 TRI # (Tier 2)	Alpha (Tier 2)
Since Inception	15.16%	12.84%	2.32%	12.54%	2.62%
Last 1 Year	-0.12%	-2.87%	2.75%	-2.79%	2.66%
Last 3 Years	14.04%	13.22%	0.82%	12.65%	1.39%
Last 5 Years	12.25%	11.88%	0.37%	11.41%	0.84%

Inception date is 01/01/2013

Kotak Midcap Fund (Erstwhile known as Kotak Emerging Equity Fund):

The fund has outperformed Tier-1 benchmark in FY 2025-26 and in the period since inception, in Direct Plan. The fund's outperformance during FY 2026 was supported by timely participation in the rally across select sectors such as power equipment, hospitals, and capital market-related businesses.

The net assets of the scheme amounted to Rs. 55,676 crores as at March 31, 2026 as against Rs. 48,129 crores as at March 31, 2025.

As at March 31, 2026, 98.74% of the total assets were invested in equity and equity related instruments, 1.26% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth Option

	Kotak Midcap Fund	Nifty Midcap 150 TRI # (Tier 1)	Alpha (Tier 1)	Nifty Midcap 100 TRI # (Tier 2)	Alpha (Tier 2)
Since Inception	14.06%	15.02%	-0.96%	14.63%	-0.57%
Last 1 Year	3.21%	2.26%	0.95%	2.52%	0.68%
Last 3 Years	17.98%	20.34%	-2.36%	21.30%	-3.33%
Last 5 Years	16.28%	17.50%	-1.22%	18.19%	-1.91%

Scheme Inception date is 30/03/2007

B. Direct Plan- Growth Option

	Kotak Midcap Fund	Nifty Midcap 150 TRI # (Tier 1)	Alpha (Tier 1)	Nifty Midcap 100 TRI # (Tier 2)	Alpha (Tier 2)
Since Inception	19.18%	17.19%	1.98%	15.79%	3.39%
Last 1 Year	4.26%	2.26%	2.00%	2.52%	1.74%
Last 3 Years	19.25%	20.34%	-1.09%	21.30%	-2.06%
Last 5 Years	17.61%	17.50%	0.11%	18.19%	-0.58%

Inception date is 01/01/2013

Kotak Large & Midcap Fund (Erstwhile known as Kotak Equity Opportunities Fund):

The fund has outperformed Tier-1 benchmark in FY 2025-26 and in the period since inception in Direct Plan. The outperformance is attributed due to the right sectoral allocation and stock selection calls.

The net assets of the scheme amounted to Rs. 27,373 crore as at March 31, 2026 as against Rs. 24,913 crore as at March 31, 2025.

As at March 31, 2026, 96.09% of the total assets were invested in equity and equity related instruments, 3.91% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth Option

	Kotak Large & Midcap Fund	Nifty Large Midcap 250 TRI # (Tier 1)	Alpha (Tier 1)	Nifty 200 Index TRI # (Tier 2)	Alpha (Tier 2)
Since Inception	17.30%	NA	NA	14.43%	2.87%
Last 1 Year	0.42%	-0.81%	1.24%	-2.79%	3.21%
Last 3 Years	15.39%	15.83%	-0.44%	12.65%	2.74%
Last 5 Years	13.84%	13.96%	-0.11%	11.41%	2.43%

Scheme Inception date is 09/09/2004

B. Direct Plan- Growth Option

	Kotak Large & Midcap Fund	Nifty Large Midcap 250 TRI # (Tier 1)	Alpha (Tier 1)	Nifty 200 Index TRI # (Tier 2)	Alpha (Tier 2)
Since Inception	15.96%	14.77%	1.20%	12.54%	3.43%
Last 1 Year	1.47%	-0.81%	2.28%	-2.79%	4.26%
Last 3 Years	16.65%	15.83%	0.82%	12.65%	4.00%
Last 5 Years	15.15%	13.96%	1.19%	11.41%	3.74%

Inception date 01/01/2013

Kotak Large Cap Fund (Erstwhile known as Kotak Bluechip Fund):

The fund has outperformed Tier-1 benchmark in FY 2025-26 and the period since inception in Direct Plan. A diversified portfolio approach, focused on sector leaders while identifying market share gainers, has supported funds outperformance.

The net assets of the Scheme amounted to Rs. 9,794 crore as at March 31, 2026 as against Rs. 9,424 crore as at March 31, 2025.

As at March 31, 2026, 96.49% of the total assets were invested in equity and equity related instruments, 3.51% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth Option

	Kotak Large Cap Fund	Nifty 100 TRI # (Tier 1)	Alpha (Tier 1)	Nifty 50 TRI # (Tier 2)	Alpha (Tier 2)
Since Inception	17.60%	16.18%	1.42%	15.61%	1.99%
Last 1 Year	-2.94%	-3.85%	0.91%	-3.97%	1.03%
Last 3 Years	11.49%	11.21%	0.28%	10.03%	1.46%
Last 5 Years	10.38%	10.30%	0.08%	10.01%	0.37%

Scheme Inception date is 29/12/1998. Inception date of Regular Plan is 04/02/2003

B. Direct Plan- Growth Option

	Kotak Large Cap Fund	Nifty 100 TRI # (Tier 1)	Alpha (Tier 1)	Nifty 50 TRI # (Tier 2)	Alpha (Tier 2)
Since Inception	13.53%	12.12%	1.41%	11.83%	1.70%
Last 1 Year	-1.85%	-3.85%	2.00%	-3.97%	2.12%
Last 3 Years	12.79%	11.21%	1.58%	10.03%	2.76%
Last 5 Years	11.71%	10.30%	1.41%	10.01%	1.70%

Inception date is 01/01/2013

Kotak Small Cap Fund:

The fund has marginally underperformed Tier-1 benchmark in FY 2025-26 and outperformed in the period since inception, in Direct Plan. The fund has underperformed the benchmark in FY 2025-26 led by (1) significant exposure to companies that were facing a temporary headwind in the business (weak summer season, delayed execution led by temporary external issues, etc.) and cyclical downturn. (2) The fund had lower holding in capital market names related entities and certain smaller BFSI entities. To ensure no sector remains underrepresented in our portfolio, we have, over the past few months, added select high quality BFSI names.

The net assets of the scheme amounted to Rs. 15,157 crores as at March 31, 2026 as against Rs. 15,706 crores as at March 31, 2025.

As at March 31, 2026, 98.98% of the total assets were invested in equity and equity related instruments, 1.02% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth Option

	Kotak Small Cap Fund	Nifty Smallcap 250 TRI # (Tier 1)	Alpha (Tier 1)	Nifty Smallcap 100 TRI # (Tier 2)	Alpha (Tier 2)
Since Inception	15.72%	NA	NA	13.09%	2.64%
Last 1 Year	-7.66%	-4.84%	-2.82%	-4.90%	-2.76%
Last 3 Years	11.55%	18.30%	-6.75%	19.92%	-8.36%
Last 5 Years	12.75%	16.34%	-3.59%	14.28%	-1.53%

Scheme Inception date is 24/02/2005

B. Direct Plan- Growth Option

	Kotak Small Cap Fund	Nifty Smallcap 250 TRI # (Tier 1)	Alpha (Tier 1)	Nifty Smallcap 100 TRI # (Tier 2)	Alpha (Tier 2)
Since Inception	17.51%	14.48%	3.03%	12.24%	5.27%
Last 1 Year	-6.62%	-4.84%	-1.79%	-4.90%	-1.72%
Last 3 Years	12.86%	18.30%	-5.44%	19.92%	-7.06%
Last 5 Years	14.18%	16.34%	-2.16%	14.28%	-0.10%

Inception date is 01/01/2013

Kotak ELSS Tax Saver Fund:

The fund has outperformed the benchmark in FY 2025-26 and in the period since inception in Direct Plan. The outperformance in the scheme is attributed due to the right sectoral allocation and stock selection calls.

The net assets of the scheme amounted to Rs. 5,587 crores as at March 31, 2026 as against Rs. 5,863 crores as at March 31, 2025.

As at March 31, 2026, 99.86% of the total assets were invested in equity and equity related instruments, 0.14% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth Option

	Kotak ELSS Tax Saver Fund	Nifty 500 TRI # (Tier 1)	Alpha (Tier 1)	Tier 2	Alpha (Tier 2)
Since Inception	12.10%	12.75%	-0.65%	NA	NA
Last 1 Year	-3.92%	-2.87%	-1.05%	NA	NA
Last 3 Years	11.40%	13.22%	-1.81%	NA	NA
Last 5 Years	11.60%	11.88%	-0.28%	NA	NA

Scheme Inception date is 23/11/2005

B. Direct Plan- Growth Option

	Kotak ELSS Tax Saver Fund	Nifty 500 TRI # (Tier 1)	Alpha (Tier 1)	Tier 2	Alpha (Tier 2)
Since Inception	14.40%	12.84%	1.56%	NA	NA
Last 1 Year	-2.82%	-2.87%	0.05%	NA	NA
Last 3 Years	12.73%	13.22%	-0.49%	NA	NA
Last 5 Years	13.00%	11.88%	1.12%	NA	NA

Inception date is 01/01/2013

Kotak Contra Fund (Erstwhile known as Kotak India EQ Contra Fund):

The fund has outperformed Tier-1 benchmark in FY 2025-26 and in the period since inception in Direct Plan. The outperformance is attributed due to the right sectoral allocation and stock selection calls.

The net assets of the scheme amounted to Rs. 4,679 crores as at March 31, 2026 as against Rs. 3,935 crores as at March 31, 2025.

As at March 31, 2026, 98.31% of the total assets were invested in equity and equity related instruments, 1.69% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

Kotak Contra Fund (Erstwhile known as Kotak India EQ Contra Fund): (Contd.)

A. Regular Plan- Growth Option

	Kotak Contra Fund	Nifty 500 TRI # (Tier 1)	Alpha (Tier 1)	Nifty 100 TRI # (Tier 2)	Alpha (Tier 2)
Since Inception	13.46%	13.12%	0.34%	13.15%	0.31%
Last 1 Year	-0.68%	-2.87%	2.19%	-3.85%	3.17%
Last 3 Years	16.50%	13.22%	3.28%	11.21%	5.29%
Last 5 Years	14.33%	11.88%	2.45%	10.30%	4.03%

Scheme Inception date is 27/07/2005

B. Direct Plan- Growth Option

	Kotak Contra Fund	Nifty 500 TRI # (Tier 1)	Alpha (Tier 1)	Nifty 100 TRI # (Tier 2)	Alpha (Tier 2)
Since Inception	15.72%	12.84%	2.88%	12.12%	3.60%
Last 1 Year	0.60%	-2.87%	3.46%	-3.85%	4.45%
Last 3 Years	18.03%	13.22%	4.81%	11.21%	6.83%
Last 5 Years	15.87%	11.88%	3.99%	10.30%	5.57%

Inception date is 01/01/2013

Kotak Infrastructure & Economic Reform Fund:

The fund has outperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. The outperformance in the scheme is attributed due to the right sectoral allocation and stock selection calls.

The net assets of the Scheme amounted to Rs. 2,055 crores as at March 31, 2026 as against Rs. 2,133 crores as at March 31, 2025.

As at March 31, 2026, 100.16% of the total assets were invested in equity and equity related instruments, -0.16% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth Option

	Kotak Infrastructure & Economic Reform Fund	Nifty Infrastructure TRI # (Tier 1)	Alpha (Tier 1)	(Tier 2)	Alpha (Tier 2)
Since Inception	10.21%	4.58%	5.63%	NA	NA
Last 1 Year	0.68%	2.02%	-1.34%	NA	NA
Last 3 Years	15.10%	19.91%	-4.81%	NA	NA
Last 5 Years	18.27%	17.07%	1.20%	NA	NA

Scheme Inception date is 25/02/2008

B. Direct Plan- Growth Option

	Kotak Infrastructure & Economic Reform Fund	Nifty Infrastructure TRI # (Tier 1)	Alpha	(Tier 2)	Alpha (Tier 2)
Since Inception	16.65%	10.85%	5.80%	NA	NA
Last 1 Year	2.03%	2.02%	0.01%	NA	NA
Last 3 Years	16.68%	19.91%	-3.23%	NA	NA
Last 5 Years	19.92%	17.07%	2.85%	NA	NA

Inception date is 01/01/2013

Kotak Focused Fund (Erstwhile known as Kotak Focused Equity Fund):

The fund has outperformed Tier-1 benchmark in FY 2025-26 and in the period since inception, in Direct Plan. The fund seeks to identify businesses which are market leaders with strong earnings growth, good corporate governance practices and superior Return on Equity (ROE) trading at reasonable valuations. The approach of the fund is bottom up in nature with a longer-term investment horizon.

The net assets of the scheme amounted to Rs. 3,700 crores as at March 31, 2026 as against Rs. 3,335 crores as at March 31, 2025.

As at March 31, 2026, 95.91% of the total assets were invested in equity and equity related instruments, 4.09% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth Option

	Kotak Focused Fund	Nifty 500 TRI # (Tier 1)	Alpha (Tier 1)	Nifty 200 TRI # (Tier 2)	Alpha (Tier 2)
Since Inception	13.77%	13.27%	0.50%	12.65%	1.12%
Last 1 Year	3.59%	-2.87%	6.46%	-2.79%	6.38%
Last 3 Years	14.01%	13.22%	0.79%	12.65%	1.36%
Last 5 Years	11.89%	11.88%	0.00%	11.41%	0.48%

Scheme Inception date is 16/07/2019

B. Direct Plan- Growth Option

	Kotak Focused Fund	Nifty 500 TRI # (Tier 1)	Alpha (Tier 1)	Nifty 200 TRI # (Tier 2)	Alpha (Tier 2)
Since Inception	15.54%	13.27%	2.27%	12.65%	2.89%
Last 1 Year	4.98%	-2.87%	7.85%	-2.79%	7.77%
Last 3 Years	15.59%	13.22%	2.37%	12.65%	2.94%
Last 5 Years	13.54%	11.88%	1.66%	11.41%	2.14%

Scheme Inception date is 16/07/2019

Kotak Pioneer Fund:

The fund has outperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. The outperformance in the scheme is attributed due to a combination of right bottom-up stock picking and right sectoral calls.

The net assets of the scheme amounted to Rs. 3,083 crores as at March 31, 2026 as against Rs. 2,554 crores as at March 31, 2025.

As at March 31, 2026, 97.20% of the total assets were invested in equity and equity related instruments, 2.80% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth Option

	Kotak Pioneer Fund	85 Nifty 500 TRI+ 15% MSCI ACWI Information Technology Index TRI #	Alpha	Tier 2	Alpha (Tier 2)
Since Inception	17.69%	15.72%	1.97%	NA	NA
Last 1 Year	4.13%	3.36%	0.77%	NA	NA
Last 3 Years	17.77%	16.00%	1.76%	NA	NA
Last 5 Years	13.41%	13.58%	-0.16%	NA	NA

Scheme Inception date is 31/10/2019

B. Direct Plan- Growth Option

	Kotak Pioneer Fund	85 Nifty 500 TRI+ 15% MSCI ACWI Information Technology Index TRI #	Alpha	Tier 2	Alpha (Tier 2)
Since Inception	19.54%	15.72%	3.82%	NA	NA
Last 1 Year	5.57%	3.36%	2.21%	NA	NA
Last 3 Years	19.43%	16.00%	3.43%	NA	NA
Last 5 Years	15.12%	13.58%	1.54%	NA	NA

Scheme Inception date is 31/10/2019

Kotak ESG Exclusionary Strategy Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. The underperformance in the scheme was largely driven by restrictions related to investment universe, wherein it was mandatory for the fund to invest only in companies that had published BRSR reports. The benchmark constituent companies did not have the same requirement to be part of the benchmark. During the year, negative contribution towards fund performance was from -1) underperformance of select healthcare, consumer and oil & gas stocks in the portfolio, and b) lower allocation to the metals & mining space which has outperformed the benchmark and broader market.

The net assets of the scheme amounted to Rs. 709 crores as at March 31, 2026 as against Rs. 848 crores as at March 31, 2025.

As at March 31, 2026, 97.90% of the total assets were invested in equity and equity related instruments, 2.10% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth Option

	Kotak ESG Exclusionary Strategy Fund	Nifty 100 ESG Index TRI #	Alpha	Tier 2	Alpha (Tier 2)
Since Inception	8.31%	11.52%	-3.21%	NA	NA
Last 1 Year	-3.64%	-1.90%	-1.74%	NA	NA
Last 3 Years	10.34%	12.73%	-2.39%	NA	NA
Last 5 Years	7.85%	10.10%	-2.24%	NA	NA

Scheme Inception date is 11/12/2020

B. Direct Plan- Growth Option

	Kotak ESG Exclusionary Strategy Fund	Nifty 100 ESG Index TRI #	Alpha	Tier 2	Alpha (Tier 2)
Since Inception	10.05%	11.52%	-1.47%	NA	NA
Last 1 Year	-2.25%	-1.90%	-0.35%	NA	NA
Last 3 Years	11.99%	12.73%	-0.73%	NA	NA
Last 5 Years	9.57%	10.10%	-0.53%	NA	NA

Scheme Inception date is 11/12/2020

Kotak Manufacture in India Fund:

The fund has outperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. The outperformance in the scheme is attributed due to the right sectoral allocation and stock selection calls.

The net assets of the scheme amounted to Rs. 2,401 crores as at March 31, 2026 as against Rs. 2,266 crores as at March 31, 2025.

As at March 31, 2026, 93.83% of the total assets were invested in equity and equity related instruments, 6.17% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth Option

	Kotak Manufacture in India Fund	Nifty India Manufacturing Index TRI #	Alpha	Tier 2	Alpha (Tier 2)
Since Inception	15.76%	16.74%	-0.97%	NA	NA
Last 1 Year	7.41%	7.90%	-0.49%	NA	NA
Last 3 Years	19.02%	21.69%	-2.67%	NA	NA
Last 5 Years	NA	NA	NA	NA	NA

Scheme Inception date is 22/02/2022

B. Direct Plan- Growth Option

	Kotak Manufacture in India Fund	Nifty India Manufacturing Index TRI #	Alpha	Tier 2	Alpha (Tier 2)
Since Inception	17.59%	16.74%	0.85%	NA	NA
Last 1 Year	8.93%	7.90%	1.03%	NA	NA
Last 3 Years	20.81%	21.69%	-0.88%	NA	NA
Last 5 Years	NA	NA	NA	NA	NA

Scheme Inception date is 22/02/2022

Kotak Multicap Fund:

The fund has outperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. The outperformance in the scheme is attributed due to the right sectoral allocation and stock selection calls.

The net assets of the scheme amounted to Rs. 22,095 crores as at March 31, 2026 as against Rs. 15,871 crores as at March 31, 2025.

As at March 31, 2026, 97.47% of the total assets were invested in equity and equity related instruments, 2.53% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth Option

	Kotak Multicap Fund	Nifty 500 Multicap 50:25:25 TRI # (Tier 1)	Alpha (Tier 1)	Tier 2	Alpha (Tier 2)
Since Inception	13.20%	9.58%	3.62%	NA	NA
Last 1 Year	2.20%	-2.52%	4.72%	NA	NA
Last 3 Years	20.03%	15.41%	4.62%	NA	NA
Last 5 Years	NA	NA	NA	NA	NA

Scheme Inception date is 29/09/2021

B. Direct Plan- Growth Option

	Kotak Multicap Fund	Nifty 500 Multicap 50:25:25 TRI # (Tier 1)	Alpha (Tier 1)	Tier 2	Alpha (Tier 2)
Since Inception	14.83%	9.58%	5.25%	NA	NA
Last 1 Year	3.42%	-2.52%	5.94%	NA	NA
Last 3 Years	21.58%	15.41%	6.17%	NA	NA
Last 5 Years	NA	NA	NA	NA	NA

Scheme Inception date is 29/09/2021

Kotak Business Cycle Fund:

The fund has marginally underperformed the benchmark in FY 2025-26 and has outperformed in the period since inception, in Direct Plan. The outperformance in the scheme is led by a combination of right bottom-up stock picking and right sectoral calls.

The net assets of the scheme amounted to Rs. 2,741 crores as at March 31, 2026 as against Rs. 2,493 crores as at March 31, 2025.

As at March 31, 2026, 99.81% of the total assets were invested in equity and equity related instruments, 0.19% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth Option

	Kotak Business Cycle Fund	Nifty 500 TRI #	Alpha	Tier 2	Alpha (Tier 2)
Since Inception	10.92%	11.15%	-0.23%	NA	NA
Last 1 Year	0.02%	-2.87%	2.89%	NA	NA
Last 3 Years	14.05%	13.22%	0.83%	NA	NA
Last 5 Years	NA	NA	NA	NA	NA

Scheme Inception date is 28/09/2022

B. Direct Plan- Growth Option

	Kotak Business Cycle Fund	Nifty 500 TRI #	Alpha	Tier 2	Alpha (Tier 2)
Since Inception	12.62%	11.15%	1.47%	NA	NA
Last 1 Year	1.38%	-2.87%	4.25%	NA	NA
Last 3 Years	15.73%	13.22%	2.52%	NA	NA
Last 5 Years	NA	NA	NA	NA	NA

Scheme Inception date is 28/09/2022

Kotak Banking & Financial Services Fund:

The fund has outperformed benchmark in FY 2025-26 and in the period since inception, in Direct Plan. The outperformance in the scheme is attributed due to the back of the positive stock selection.

The net assets of the scheme amounted to Rs. 1,293 crores as at March 31, 2026 as against Rs. 1,120 crores as at March 31, 2025.

As at March 31, 2026, 96.51% of the total assets were invested in equity and equity related instruments, 3.49% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth Option

	Kotak Banking & Financial Services Fund	Nifty Financial Services Index TRI #	Alpha	Tier 2	Alpha
Since Inception	11.46%	10.12%	1.34%	NA	NA
Last 1 Year	-2.31%	-5.24%	2.93%	NA	NA
Last 3 Years	11.43%	10.31%	1.12%	NA	NA
Last 5 Years	NA	NA	NA	NA	NA

Scheme Inception date is 27/02/2023

B. Direct Plan- Growth Option

	Kotak Banking & Financial Services Fund	Nifty Financial Services Index TRI #	Alpha	Tier 2	Alpha
Since Inception	13.21%	10.12%	3.10%	NA	NA
Last 1 Year	-0.86%	-5.24%	4.38%	NA	NA
Last 3 Years	13.18%	10.31%	2.87%	NA	NA
Last 5 Years	NA	NA	NA	NA	NA

Scheme Inception date is 27/02/2023

Kotak Quant Fund:

The fund has outperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. The fund uses an internally developed algorithm to manage the portfolio.

The net assets of the scheme amounted to Rs. 484 crores as at March 31, 2026 as against Rs. 672 crores as at March 31, 2025.

As at March 31, 2026, 94.25% of the total assets were invested in equity and equity related instruments, 5.75% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth Option

	Kotak Quant Fund	Nifty 200 TRI #	Alpha	Tier 2	Alpha (Tier 2)
Since Inception	12.07%	8.47%	3.60%	NA	NA
Last 1 Year	-2.84%	-2.79%	-0.05%	NA	NA
Last 3 Years	NA	NA	NA	NA	NA
Last 5 Years	NA	NA	NA	NA	NA

Scheme Inception date is 02/08/2023

B. Direct Plan- Growth Option

	Kotak Quant Fund	Nifty 200 TRI #	Alpha	Tier 2	Alpha (Tier 2)
Since Inception	12.48%	8.47%	4.01%	NA	NA
Last 1 Year	-2.27%	-2.79%	0.51%	NA	NA
Last 3 Years	NA	NA	NA	NA	NA
Last 5 Years	NA	NA	NA	NA	NA

Scheme Inception date is 02/08/2023

Kotak Consumption Fund:

The fund has outperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. The outperformance in the scheme is attributed due to the stock selection in favour of more discretionary players has contributed to the outperformance

The net assets of the scheme amounted to Rs. 1,527 crores as at March 31, 2026 as against Rs. 1,172 crores as at March 31, 2025.

As at March 31, 2026, 100.39% of the total assets were invested in equity and equity related instruments, -0.39% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

Kotak Consumption Fund: (Contd.)

A. Regular Plan- Growth Option

	Kotak Consumption Fund	Nifty India Consumption Index TRI #	Alpha	Tier 2	Alpha
Since Inception	8.52%	8.46%	0.06%	NA	NA
Last 1 Year	-1.60%	-2.73%	1.14%	NA	NA
Last 3 Years	NA	NA	NA	NA	NA
Last 5 Years	NA	NA	NA	NA	NA

Scheme Inception date is 16/11/2023

B. Direct Plan- Growth Option

	Kotak Consumption Fund	Nifty India Consumption Index TRI #	Alpha	Tier 2	Alpha
Since Inception	10.27%	8.46%	1.81%	NA	NA
Last 1 Year	-0.07%	-2.73%	2.66%	NA	NA
Last 3 Years	NA	NA	NA	NA	NA
Last 5 Years	NA	NA	NA	NA	NA

Scheme Inception date is 16/11/2023

Kotak Technology Fund:

The fund has outperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. The outperformance in the scheme is attributed on the back of right stock selection within the sector and allocation between various aspects of technology including telecom, new age tech players and mid cap tech stocks where growth has been strong.

The net assets of the scheme amounted to Rs. 504 crores as at March 31, 2026 as against Rs. 538 crores as at March 31, 2025.

As at March 31, 2026, 98.84% of the total assets were invested in equity and equity related instruments, 1.16% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth Option

	Kotak Technology Fund	BSE Teck Index TRI #	Alpha	Tier 2	Alpha (Tier 2)
Since Inception	-2.83%	-4.59%	1.76%	NA	NA
Last 1 Year	-12.89%	-13.43%	0.55%	NA	NA
Last 3 Years	NA	NA	NA	NA	NA
Last 5 Years	NA	NA	NA	NA	NA

Scheme Inception date is 04/03/2024

B. Direct Plan- Growth Option

	Kotak Technology Fund	BSE Teck Index TRI #	Alpha	Tier 2	Alpha (Tier 2)
Since Inception	-1.41%	-4.59%	3.19%	NA	NA
Last 1 Year	-11.60%	-13.43%	1.83%	NA	NA
Last 3 Years	NA	NA	NA	NA	NA
Last 5 Years	NA	NA	NA	NA	NA

Scheme Inception date is 04/03/2024

Kotak Healthcare Fund:

Fund has slightly outperformed the benchmark in FY 2025-26 and marginally underperformed in the period since inception, in Direct Plan. The performance in the scheme has primarily been on account of a few stocks with large benchmark weight outperforming while some of the midcap stocks in the portfolio experienced volatility.

The net assets of the scheme amounted to Rs. 442 crores as at March 31, 2026 as against Rs. 412 crore as at March 31, 2025.

As at March 31, 2026, 99.35% of the total assets were invested in equity and equity related instruments, 0.65% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth Option

	Kotak Healthcare Fund	Nifty Healthcare Index TRI #	Alpha	Tier 2	Alpha (Tier 2)
Since Inception	12.63%	16.04%	-3.41%	NA	NA
Last 1 Year	3.06%	4.39%	-1.33%	NA	NA
Last 3 Years	NA	NA	NA	NA	NA
Last 5 Years	NA	NA	NA	NA	NA

Scheme Inception date is 11/12/2023

B. Direct Plan- Growth Option

	Kotak Healthcare Fund	Nifty Healthcare Index TRI #	Alpha	Tier 2	Alpha (Tier 2)
Since Inception	14.50%	16.04%	-1.55%	NA	NA
Last 1 Year	4.75%	4.39%	0.36%	NA	NA
Last 3 Years	NA	NA	NA	NA	NA
Last 5 Years	NA	NA	NA	NA	NA

Scheme Inception date is 11/12/2023

Kotak Special Opportunities Fund:

Fund has marginally outperformed the benchmark in FY 2025-26 and marginally underperformed in the period since inception, in Direct Plan. The Outperformance in the scheme has primarily been on account of right stock selection.

The net assets of the scheme amounted to Rs. 1,233 crores as at March 31, 2026 as against Rs. 1,928 crores as at March 31, 2025.

As at March 31, 2026, 100.18% of the total assets were invested in equity and equity related instruments, -0.18% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth Option

	Kotak Special Opportunities Fund	Nifty 500 TRI #	Alpha	Tier 2	Alpha (Tier 2)
Since Inception	-8.54%	-4.41%	-4.13%	NA	NA
Last 1 Year	-1.35%	-2.87%	1.52%	NA	NA
Last 3 Years	NA	NA	NA	NA	NA
Last 5 Years	NA	NA	NA	NA	NA

Scheme Inception date is 29/06/2024

B. Direct Plan- Growth Option

	Kotak Special Opportunities Fund	Nifty 500 TRI #	Alpha	Tier 2	Alpha (Tier 2)
Since Inception	-7.25%	-4.41%	-2.85%	NA	NA
Last 1 Year	0.01%	-2.87%	2.88%	NA	NA
Last 3 Years	NA	NA	NA	NA	NA
Last 5 Years	NA	NA	NA	NA	NA

Scheme Inception date is 29/06/2024

Kotak MNC Fund:

The fund has outperformed benchmark in FY 2025-26 and the period since inception in Direct Plan. The outperformance is attributed due to the right sectoral allocation and stock selection calls.

The net assets of the scheme amounted to Rs. 1,792 crores as at March 31, 2026 as against Rs. 2,093 crores as at March 31, 2025.

As at March 31, 2026, 99.66% of the total assets were invested in equity and equity related instruments, 0.34% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth Option

	Kotak MNC Fund	Nifty MNC TRI #	Alpha	Tier 2	Alpha (Tier 2)
Since Inception	0.19%	-2.26%	2.45%	NA	NA
Last 1 Year	11.01%	7.34%	3.67%	NA	NA
Last 3 Years	NA	NA	NA	NA	NA
Last 5 Years	NA	NA	NA	NA	NA

Scheme Inception date is 28/10/2024

B. Direct Plan- Growth Option

	Kotak MNC Fund	Nifty MNC TRI #	Alpha	Tier 2	Alpha (Tier 2)
Since Inception	1.65%	-2.26%	3.91%	NA	NA
Last 1 Year	12.61%	7.34%	5.27%	NA	NA
Last 3 Years	NA	NA	NA	NA	NA
Last 5 Years	NA	NA	NA	NA	NA

Scheme Inception date is 28/10/2024

Kotak Transportation & Logistics Fund:

The fund has outperformed benchmark in FY 2025-26 and in the period since inception, in Direct Plan. The outperformance in the scheme is attributed due to the right sectoral allocation and stock selection calls.

The net assets of the scheme amounted to Rs. 448 crores as at March 31, 2026 as against Rs. 360 crores as at March 31, 2025.

As at March 31, 2026, 99.63% of the total assets were invested in equity and equity related instruments, 0.37% in Debt & money market instruments, and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

Kotak Transportation & Logistics Fund: (Contd.)

A. Regular Plan- Growth Option

	Kotak Transportation and Logistics Fund	Nifty Transportation and Logistics Index TRI #	Alpha	Tier 2	Alpha (Tier 2)
Since Inception	-1.39%	-4.85%	3.46%	NA	NA
Last 1 Year	7.22%	7.27%	-0.05%	NA	NA
Last 3 Years	NA	NA	NA	NA	NA
Last 5 Years	NA	NA	NA	NA	NA

Scheme Inception date is 16/12/2024

B. Direct Plan- Growth Option

	Kotak Transportation and Logistics Fund	Nifty Transportation and Logistics Index TRI #	Alpha	Tier 2	Alpha (Tier 2)
Since Inception	0.18%	-4.85%	5.03%	NA	NA
Last 1 Year	8.91%	7.27%	1.63%	NA	NA
Last 3 Years	NA	NA	NA	NA	NA
Last 5 Years	NA	NA	NA	NA	NA

Scheme Inception date is 16/12/2024

Kotak Energy Opportunities Fund:

The scheme was launched on April 25, 2025. Since it has not completed 1 year since its inception, the returns could not be compared to its benchmark.

Kotak Active Momentum Fund:

The scheme was launched on August 20, 2025. Since it has not completed 1 year since its inception, the returns could not be compared to its benchmark.

Kotak Rural Opportunities Fund:

The scheme was launched on November 27, 2025. Since it has not completed 1 year since its inception, the returns could not be compared to its benchmark.

Kotak Dividend Yield Fund:

The scheme was launched on January 27, 2026. Since it has not completed 1 year since its inception, the returns could not be compared to its benchmark.

Kotak Services Fund:

The scheme was launched on February 25, 2026. Since it has not completed 1 year since its inception, the returns could not be compared to its benchmark.

Kotak Gilt Fund:

The fund has underperformed the benchmark in FY 2025-26 and slightly outperformed the period since inception in Direct Plan. During FY 2025-26, bond yields remained highly volatile amid domestic and geopolitical developments, making market direction difficult to predict. The outlook continued to favour rate easing in India, with an overweight position at the longer end of the yield curve. However, despite aggressive RBI OMO bond purchases and supportive macroeconomic conditions, a sharp supply-demand mismatch led to yield curve steepening and underperformance of long-duration bonds. Key factors included muted demand from banks and pension funds, while year-end events such as tariff tensions and geopolitical conflicts further disrupted market dynamics. Further, the fund bears an expense ratio, unlike the benchmark.

The net assets of the scheme amounted to Rs. 2,579 crores as of March 31, 2026, as against Rs. 3,934 crores as of March 31, 2025.

As at March 31, 2026, 93.60% of the total assets of the Scheme were invested in G-Sec instruments, 6.40% in other current assets (including Fixed Deposits/Reverse Repos/TREPS).

A. Non-Direct Plan-Growth option

	Kotak Gilt Fund - Regular	Nifty All Duration G-Sec Index #	Alpha
Since Inception	8.54%	NA	NA
Last 1 Year	-2.43%	1.01%	-3.44%
Last 3 Years	4.55%	6.58%	-2.03%
Last 5 Years	4.32%	5.64%	-1.32%

Scheme Inception date is 29/12/1998

B. Direct Plan- Growth Option

	Kotak Gilt Fund - Regular	Nifty All Duration G-Sec Index #	Alpha
Since Inception	7.71%	7.05%	0.65%
Last 1 Year	-1.44%	1.01%	-2.45%
Last 3 Years	5.63%	6.58%	-0.95%
Last 5 Years	5.41%	5.64%	-0.23%

Inception date is 01/01/2013

Kotak Gilt Fund PF and Trust Plan:

A.Regular Plan- Growth option

	Kotak Gilt Fund - PF and Trust	Nifty All Duration G-Sec Index #	Alpha
Since Inception	6.86%	6.02%	0.84%
Last 1 Year	-2.43%	1.01%	-3.44%
Last 3 Years	4.55%	6.58%	-2.03%
Last 5 Years	4.32%	5.64%	-1.32%

Inception date is 11/11/2003

B. Direct Plan- Growth Option

	Kotak Gilt Fund - PF and Trust	Nifty All Duration G-Sec Index #	Alpha
Since Inception	7.73%	7.05%	0.68%
Last 1 Year	-1.44%	1.01%	-2.45%
Last 3 Years	5.63%	6.58%	-0.95%
Last 5 Years	5.41%	5.64%	-0.23%

Inception date is 01/01/2013

Kotak Bond Fund:

The fund has underperformed benchmark in FY 2025-26 and in the period since inception, in Direct Plan. Underperformance in the scheme is attributed due to acute supply-demand mismatch led to yield curve steepening and underperformance of long-duration bonds. Further, the fund bears an expense ratio, unlike the benchmark.

The net assets of the scheme amounted to Rs. 1,878 crores as of March 31, 2026, as against Rs. 2,031 crores as of March 31, 2025.

As at March 31, 2026, 98.44% of the total assets of the scheme were invested in Debt & money market instruments, 1.56% in other current assets (including Fixed Deposits/Reverse Repos/TREPS).

A. Regular Plan- Growth option

	Kotak Bond Fund	CRISIL Medium to Long Duration Debt A-III Index#	Alpha
Since Inception	8.05%	NA	NA
Last 1 Year	2.01%	4.05%	-2.05%
Last 3 Years	5.87%	6.94%	-1.06%
Last 5 Years	4.99%	5.79%	-0.80%

Scheme Inception date is 25/11/1999

B. Direct Plan- Growth Option

	Kotak Bond Fund	CRISIL Medium to Long Duration Debt A-III Index#	Alpha
Since Inception	7.52%	7.66%	-0.14%
Last 1 Year	2.99%	4.05%	-1.06%
Last 3 Years	6.95%	6.94%	0.02%
Last 5 Years	6.09%	5.79%	0.30%

Inception date is 01/01/2013

Kotak Banking and PSU Debt Fund:

The fund has outperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. In FY2025-26, bond yields remained highly volatile amid domestic and geopolitical developments, making market direction difficult to predict. While the outlook for rate easing in India remained positive and the fund maintained an overweight position at the longer end of the yield curve, a sharp supply-demand mismatch led to yield curve steepening despite aggressive RBI OMO bond purchases and supportive macro conditions. The rate cut cycle and improved liquidity primarily benefited the shorter end of the curve, which supported the fund given its 3-4 year maturity profile. Further, the fund bears an expense ratio, unlike the benchmark.

The net assets of the scheme amounted to Rs. 5,173 crores as of March 31, 2026, as against Rs. 6,011 crores as of March 31, 2025.

As at March 31, 2026, 97.08% of the total assets of the scheme were invested in Debt & money market instruments, 2.92% in other current assets (including Fixed Deposits/Reverse Repos/TREPS).

A. Regular Plan- Growth option

	Kotak Banking and PSU Debt Fund	CRISIL Banking & PSU Debt A-II Index#	Alpha
Since Inception	7.26%	NA	NA
Last 1 Year	5.81%	5.53%	0.28%
Last 3 Years	7.11%	6.85%	0.26%
Last 5 Years	6.11%	5.87%	0.23%

Scheme Inception date is 29/12/1998

Kotak Banking and PSU Debt Fund: (Contd.)

B. Direct Plan- Growth Option

	Kotak Banking and PSU Debt Fund	CRISIL Banking & PSU Debt A-II Index#	Alpha
Since Inception	8.06%	7.66%	0.40%
Last 1 Year	6.18%	5.53%	0.65%
Last 3 Years	7.52%	6.85%	0.67%
Last 5 Years	6.53%	5.87%	0.66%

Inception date is 01/01/2013

Kotak Bond Short Term Fund:

The fund has outperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. In FY 2025-26, bond yields remained highly volatile due to domestic and geopolitical developments, making market movements difficult to predict. While the outlook for rate easing in India remained constructive, with an overweight stance at the longer end of the yield curve, an acute supply-demand mismatch led to yield curve steepening despite aggressive RBI OMO bond purchases and favourable macroeconomic conditions. The subsequent rate cut and liquidity support benefited the shorter end of the curve, which supported the fund given its 2-3 year maturity profile. However, the fund maintained a 100% AAA asset profile and relatively higher liquidity versus the benchmark. Given the volatility in the segment, this higher liquidity impacted YTM accruals. Further, the fund bears an expense ratio, unlike the benchmark.

The net assets of the scheme amounted to Rs. 15,221 crores as of March 31, 2026, as against Rs. 16,681 crores as of March 31, 2025.

As at March 31, 2026, 104.01% of the total assets of the scheme were invested in Debt & money market instruments, -0.01% in other current assets (including Fixed Deposits/Reverse Repos/TREPS).

A. Regular Plan- Growth option

	Kotak Bond Short Term Fund	Nifty Short Duration Debt Index A-II#	Alpha
Since Inception	7.29%	7.39%	-0.10%
Last 1 Year	5.46%	5.59%	-0.13%
Last 3 Years	6.83%	6.93%	-0.10%
Last 5 Years	5.66%	5.83%	-0.17%

Scheme Inception date is 02/05/2002

B. Direct Plan- Growth option

	Kotak Bond Short Term Fund	Nifty Short Duration Debt Index A-II#	Alpha
Since Inception	7.94%	7.30%	0.64%
Last 1 Year	6.24%	5.59%	0.65%
Last 3 Years	7.65%	6.93%	0.72%
Last 5 Years	6.49%	5.83%	0.66%

Inception date is 01/01/2013

Kotak Medium Term Fund:

The fund has outperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. The funds call on accrual plus duration with tactical allocation to units of REITS/INVITS have worked in the favor of scheme.

The net assets of the scheme amounted to Rs. 1,807 crores as of March 31, 2026, as against Rs. 1,766 crores as of March 31, 2025.

As at March 31, 2026, 105.26% of the total assets of the scheme were invested in Debt & money market instruments, -5.26% in other current assets (including Fixed Deposits/Reverse Repos/TREPS).

A. Regular Plan- Growth option

	Kotak Medium Term Fund	CRISIL Medium Duration Debt A-III Index#	Alpha
Since Inception	7.41%	7.87%	-0.46%
Last 1 Year	6.70%	5.42%	1.29%
Last 3 Years	7.67%	7.01%	0.67%
Last 5 Years	6.40%	5.76%	0.63%

Scheme Inception date is 21/03/2014

B. Direct Plan- Growth Option

	Kotak Medium Term Fund	CRISIL Medium Duration Debt A-III Index#	Alpha
Since Inception	8.43%	7.87%	0.56%
Last 1 Year	7.73%	5.42%	2.31%
Last 3 Years	8.72%	7.01%	1.71%
Last 5 Years	7.46%	5.76%	1.70%

Scheme Inception date is 21/03/2014

Kotak Low Duration Fund:

The fund has outperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. The fund had a bullish stance on rate cuts and liquidity, the fund maintained a higher yield-to-maturity (YTM) and duration compared to the index, resulting in outperformance.

The net assets of the scheme amounted to Rs. 15,257 crores as of March 31, 2026, as against Rs. 11,266 crores as of March 31, 2025.

As at March 31, 2026, 100.46% of the total assets of the scheme were invested in Debt & money market instruments, -0.46% in other current assets (including Fixed Deposits/Reverse Repos/TREPS).

A. Regular Plan- Growth option

	Kotak Low Duration Fund	Nifty Low Duration Debt Index A-I#	Alpha
Since Inception	7.14%	7.57%	-0.43%
Last 1 Year	6.21%	6.46%	-0.25%
Last 3 Years	6.81%	7.17%	-0.37%
Last 5 Years	5.78%	6.02%	-0.24%

Scheme Inception date is 06/03/2008

B. Direct Plan- Growth Option

	Kotak Low Duration Fund	Nifty Low Duration Debt Index A-I#	Alpha
Since Inception	7.89%	7.11%	0.78%
Last 1 Year	7.04%	6.46%	0.58%
Last 3 Years	7.64%	7.17%	0.46%
Last 5 Years	6.59%	6.02%	0.57%

Inception date is 01/01/2013

Kotak Liquid Fund:

The fund has outperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan.

In FY-2026 while the fund maintained a bullish stance on rate cuts and liquidity, consistently holding a high duration versus the index proved difficult. Given the fund's superior liquidity profile, its yield-to-maturity (YTM) trailed the index by approximately 12-15 basis points, despite having a similar or higher duration. As a result in the direct plan, it marginally outperformed the benchmark across all periods.

The net assets of the scheme amounted to Rs. 33,309 crores as of March 31, 2026, as against Rs. 31,251 crores as of March 31, 2025.

As at March 31, 2026, 122.62% of the total assets of the scheme were invested in Debt & money market instruments, -22.62% in other current assets (including Fixed Deposits/Reverse Repos/TREPS).

A. Regular Plan- Growth option

	Kotak Liquid Fund	Nifty Liquid Index A-I#	Alpha
Since Inception	6.85%	6.97%	-0.12%
Last 1 Year	6.11%	6.19%	-0.08%
Last 3 Years	6.83%	6.93%	-0.10%
Last 5 Years	5.87%	6.00%	-0.13%

Scheme Inception date is 04/11/2003

B. Direct Plan- Growth Option

	Kotak Liquid Fund	Nifty Liquid Index A-I#	Alpha
Since Inception	6.79%	6.74%	0.05%
Last 1 Year	6.22%	6.19%	0.04%
Last 3 Years	6.95%	6.93%	0.02%
Last 5 Years	6.00%	6.00%	0.00%

Inception date is 01/01/2013

Kotak Money Market Fund:

The fund has outperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. FY-2026 was a challenging year, marked by significant events and outcomes that deviated from normal expectations. Given a bullish stance on rate cuts and liquidity, the fund was maintaining a consistently high duration versus the index.

The net assets of the scheme amounted to Rs. 32,331 crores as of March 31, 2026, as against Rs. 25,008 crores as of March 31, 2025.

As at March 31, 2026, 102.95% of the total assets of the scheme were invested in Debt & money market instruments, -2.95% in other current assets (including Fixed Deposits/Reverse Repos/TREPS).

A. Regular Plan- Growth option

	Kotak Money Market Fund	CRISIL Money Market A-I Index#	Alpha
Since Inception	7.04%	6.85%	0.19%
Last 1 Year	6.58%	6.08%	0.50%
Last 3 Years	7.27%	6.98%	0.29%
Last 5 Years	6.25%	6.12%	0.13%

Scheme Inception date is 14/07/2003

Kotak Money Market Fund: (Contd.)

B. Direct Plan- Growth Option

	Kotak Money Market Fund	CRISIL Money Market A-I Index#	Alpha
Since Inception	7.23%	6.98%	0.25%
Last 1 Year	6.73%	6.08%	0.65%
Last 3 Years	7.41%	6.98%	0.43%
Last 5 Years	6.37%	6.12%	0.25%

Inception date is 01/01/2013

Kotak Overnight Fund:

The fund has outperformed the benchmark in FY 2025-26 and slightly underperformed the period since inception, in Direct Plan. This category has highly volatile AUM, and it is extremely challenging to surpass the daily average of TREPS rate in fund deployment. Additionally, the expenses contribute to the underperformance in the period since inception compared to the index as the benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 5,067 crores as of March 31, 2026, as against Rs. 3,499 crores as of March 31, 2025.

As at March 31, 2026, 100% of the total assets of the Scheme were invested in Triparty Repo & Net Current Asset.

A. Regular Plan- Growth option

	Kotak Overnight Fund	Nifty 1D Rate Index #	Alpha
Since Inception	5.06%	5.20%	-0.14%
Last 1 Year	5.41%	5.47%	-0.06%
Last 3 Years	6.21%	6.32%	-0.10%
Last 5 Years	5.42%	5.56%	-0.14%

Scheme Inception date is 15/01/2019

B. Direct Plan- Growth Option

	Kotak Overnight Fund	Nifty 1D Rate Index #	Alpha
Since Inception	5.16%	5.20%	-0.04%
Last 1 Year	5.50%	5.47%	0.03%
Last 3 Years	6.31%	6.32%	0.00%
Last 5 Years	5.53%	5.56%	-0.03%

Scheme Inception date is 15/01/2019

Kotak Savings Fund:

The fund has outperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. In FY-2026 despite a bullish stance on rate cuts and liquidity, maintaining a consistently high duration versus the index was difficult. The fund had a higher yield-to-maturity (YTM) and duration compared to the index.

The net assets of the scheme amounted to Rs. 14,989 crores as of March 31, 2026, as against Rs. 11,873 crores as of March 31, 2025.

As at March 31, 2026, 99.90% of the total assets of the Scheme were invested in Debt & money market instruments, 0.10% in other current assets (including Fixed Deposits/Reverse Repos/TREPS).

A. Regular Plan- Growth option

	Kotak Savings Fund	Nifty Ultra Short Duration Debt Index A-I#	Alpha
Since Inception	7.17%	7.49%	-0.32%
Last 1 Year	6.35%	6.52%	-0.17%
Last 3 Years	6.84%	7.22%	-0.39%
Last 5 Years	5.82%	6.22%	-0.39%

Scheme Inception date is 13/08/2004

B. Direct Plan- Growth Option

	Kotak Savings Fund	Nifty Ultra Short Duration Debt Index A-I#	Alpha
Since Inception	7.39%	7.20%	0.20%
Last 1 Year	6.83%	6.52%	0.32%
Last 3 Years	7.32%	7.22%	0.09%
Last 5 Years	6.29%	6.22%	0.07%

Inception date is 01/01/2013

Kotak Dynamic Bond Fund:

The fund has underperformed benchmark in FY 2025-26 and marginally outperformed the period since inception in Direct Plan. Underperformance in the scheme attributed due to acute supply-demand mismatch led to yield curve steepening and underperformance of long-duration bonds. Further, the fund bears an expense ratio, unlike the benchmark.

The net assets of the scheme amounted to Rs. 2,465 crores as of March 31, 2026, as against Rs. 2,826 crores as of March 31, 2025.

As at March 31, 2026, 97.08% of the total assets of the Scheme were invested in Debt & money market instruments, 2.92% in other current assets (including Fixed Deposits/Reverse Repos/TREPS).

A. Regular Plan- Growth option

	Kotak Dynamic Bond Fund	Nifty Composite Debt Index A-III#	Alpha
Since Inception	7.75%	7.68%	0.08%
Last 1 Year	2.88%	4.15%	-1.27%
Last 3 Years	6.68%	6.89%	-0.21%
Last 5 Years	5.52%	5.72%	-0.20%

Scheme Inception date is 26/05/2008

B. Direct Plan- Growth Option

	Kotak Dynamic Bond Fund	Nifty Composite Debt Index A-III#	Alpha
Since Inception	8.45%	7.42%	1.03%
Last 1 Year	3.65%	4.15%	-0.50%
Last 3 Years	7.54%	6.89%	0.65%
Last 5 Years	6.39%	5.72%	0.67%

Inception date is 01/01/2013

Kotak Credit Risk Fund:

The fund has slightly outperformed the benchmark in FY 2025-26 and slightly underperformed the period since inception, in Direct Plan. The performance of the fund was impacted due to two credit events in the fund viz. Future Lifestyle Fashions Limited and perpetual bond of Yes Bank. Further, the fund bears an expense ratio, unlike the benchmark.

The net assets of the scheme amounted to Rs. 691 crores as of March 31, 2026, as against Rs. 709 crores as of March 31, 2025.

As at March 31, 2026, 98.64% of the total assets of the Scheme were invested in Debt & money market instruments, 1.36% in other current assets (including Fixed Deposits/Reverse Repos/TREPS).

A. Regular Plan- Growth option

	Kotak Credit Risk Fund	CRISIL Credit Risk Debt B-II Index#	Alpha
Since Inception	7.33%	8.49%	-1.16%
Last 1 Year	7.52%	7.53%	-0.01%
Last 3 Years	7.39%	8.06%	-0.67%
Last 5 Years	5.73%	7.22%	-1.49%

Scheme Inception date is 11/05/2010

B. Direct Plan- Growth Option

	Kotak Credit Risk Fund	CRISIL Credit Risk Debt B-II Index#	Alpha
Since Inception	8.21%	8.55%	-0.34%
Last 1 Year	8.52%	7.53%	0.98%
Last 3 Years	8.40%	8.06%	0.33%
Last 5 Years	6.75%	7.22%	-0.48%

Inception date is 01/01/2013

Kotak Corporate Bond Fund:

The fund has underperformed the benchmark in FY 2025-26 and marginally outperformed the period since inception, in Direct Plan. In FY2025-26, bond yields remained highly volatile amid domestic and geopolitical developments, making market direction difficult to predict. While the outlook for rate easing in India remained positive and the fund maintained an overweight position at the longer end of the yield curve, a sharp supply-demand mismatch led to yield curve steepening despite aggressive RBI OMO bond purchases and supportive macro conditions. The rate cut cycle and improved liquidity primarily benefited the shorter end of the curve, which supported the fund given its 3-4 year maturity profile. Further, the fund bears an expense ratio, unlike the benchmark.

The net assets of the scheme amounted to Rs. 15,582 crores as of March 31, 2026, as against Rs. 14,639 crores as of March 31, 2025.

As at March 31, 2026, 99.25% of the total assets of the Scheme were invested in Debt & money market instruments, 0.75% in other current assets (including Fixed Deposits/Reverse Repos/TREPS).

A. Regular Plan- Growth option

	Kotak Corporate Bond Fund	Nifty Corporate Bond Index A-II#	Alpha
Since Inception	7.62%	7.69%	-0.08%
Last 1 Year	5.70%	5.29%	0.41%
Last 3 Years	7.23%	6.78%	0.45%
Last 5 Years	6.09%	5.71%	0.38%

Scheme Inception date is 21/09/2007

Kotak Corporate Bond Fund: (Contd.)

B. Direct Plan- Growth Option

	Kotak Corporate Bond Fund	Nifty Corporate Bond Index A-II#	Alpha
Since Inception	7.90%	7.39%	0.51%
Last 1 Year	6.06%	5.29%	0.76%
Last 3 Years	7.59%	6.78%	0.81%
Last 5 Years	6.45%	5.71%	0.75%

Inception date is 01/01/2013

Kotak Floating Rate Fund:

The fund has outperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. In FY-2026, bond yields saw significant volatility due to local and geopolitical events, making market predictions challenging. Outlook was bullish on rate easing in India and positioned overweight in 3 year segment of the yield curve with Macaulay duration of ~2 years in the fund which was significantly higher than the index most of time. The RBI infused liquidity in the banking system via OMO bond purchases apart from cutting rates led to steepening of the yield curve making the segment performance better.

The net assets of the scheme amounted to Rs. 3,250 crores as of March 31, 2026, as against Rs. 3,218 crores as of March 31, 2025.

As at March 31, 2026, 98.68% of the total assets of the scheme were invested in Debt & money market instruments, 1.32% in other current assets (including Fixed Deposits/Reverse Repos/TREPS).

A. Regular Plan- Growth option

	Kotak Floating Rate Fund	Nifty Short Duration Debt Index A-II#	Alpha
Since Inception	6.84%	6.50%	0.34%
Last 1 Year	6.92%	5.59%	1.33%
Last 3 Years	7.62%	6.93%	0.69%
Last 5 Years	6.52%	5.83%	0.70%

Scheme Inception date is 14/05/2019

B. Direct Plan- Growth Option

	Kotak Floating Rate Fund	Nifty Short Duration Debt Index A-II#	Alpha
Since Inception	7.25%	6.50%	0.75%
Last 1 Year	7.34%	5.59%	1.75%
Last 3 Years	8.05%	6.93%	1.12%
Last 5 Years	6.95%	5.83%	1.12%

Scheme Inception date is 14/05/2019

Kotak Long Duration Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. During FY 2025-26, bond yields remained highly volatile amid domestic and geopolitical developments, making market direction difficult to predict. The outlook continued to favour rate easing in India, with an overweight position at the longer end of the yield curve. However, despite aggressive RBI OMO bond purchases and supportive macroeconomic conditions, a sharp supply-demand mismatch led to yield curve steepening and underperformance of long-duration bonds. Key factors included muted demand from banks and pension funds, while year-end events such as tariff tensions and geopolitical conflicts further disrupted market dynamics. Further, the fund bears an expense ratio, unlike the benchmark.

The net assets of the scheme amounted to Rs. 98 crores as of March 31, 2026, as against Rs. 151 crores as of March 31, 2025.

As at March 31, 2026, 99.15% of the total assets of the scheme were invested in Debt & money market instruments, 0.85% in other current assets (including Fixed Deposits/Reverse Repos/TREPS).

A. Regular Plan- Growth option

	Kotak Long Duration Fund	CRISIL Long Duration Debt A-III Index #	Alpha
Since Inception	3.16%	4.74%	-1.58%
Last 1 Year	-2.91%	0.95%	-3.86%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 11/03/2024

B. Direct Plan- Growth Option

	Kotak Long Duration Fund	CRISIL Long Duration Debt A-III Index #	Alpha
Since Inception	3.46%	4.74%	-1.28%
Last 1 Year	-2.62%	0.95%	-3.57%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 11/03/2024

Kotak Arbitrage Fund (Erstwhile known as Kotak Equity Arbitrage Fund):

The fund has slightly underperformed the benchmark in FY 2025-26 and slightly outperformed the period since inception, in Direct Plan. The performance in the scheme is primarily due to its diversified nature of the portfolio as compared to the underlying benchmark.

The net assets of the scheme amounted to Rs. 67,117 crores as at March 31, 2026 as against Rs. 60,373 crores as at March 31, 2025.

As at March 31, 2026, 62.61% of the total assets were invested in equity and equity related instruments, 35.84% in Debt & money market instruments, and 1.55% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Arbitrage Fund	Nifty 50 Arbitrage TRI#	Alpha
Since Inception	6.88%	NA	NA
Last 1 Year	6.12%	7.24%	-1.12%
Last 3 Years	7.16%	7.68%	-0.52%
Last 5 Years	6.15%	6.41%	-0.26%

Scheme Inception date is 29/09/2005

B. Direct Plan- Growth Option

	Kotak Arbitrage Fund	Nifty 50 Arbitrage TRI#	Alpha
Since Inception	7.10%	6.20%	0.90%
Last 1 Year	6.77%	7.24%	-0.47%
Last 3 Years	7.80%	7.68%	0.12%
Last 5 Years	6.78%	6.41%	0.36%

Inception date is 01/01/2013

Kotak Equity Savings Fund:

The fund has outperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan.

The outperformance in the scheme is attributed due to a careful stock selection and dynamic equity allocation has resulted in alpha generation.

The net assets of the scheme amounted to Rs. 9,468 crores as at March 31, 2026 as against Rs. 8,043 crores as at March 31, 2025.

As at March 31, 2026, 65.12% of the total assets were invested in equity and equity related instruments, 24.11% in Debt & money market instruments, and 10.77% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Equity Savings Fund	NIFTY Equity Savings TRI #	Alpha
Since Inception	8.65%	8.42%	0.23%
Last 1 Year	3.94%	3.11%	0.83%
Last 3 Years	9.75%	8.64%	1.10%
Last 5 Years	9.07%	7.86%	1.21%

Scheme Inception date is 13/10/2014

B. Direct Plan- Growth Option

	Kotak Equity Savings Fund	NIFTY Equity Savings TRI #	Alpha
Since Inception	9.62%	8.42%	1.20%
Last 1 Year	5.08%	3.11%	1.96%
Last 3 Years	10.95%	8.64%	2.31%
Last 5 Years	10.23%	7.86%	2.37%

Scheme Inception date is 13/10/2014

Kotak Aggressive Hybrid Fund(Erstwhile known as Kotak Equity Hybrid Fund):

The fund has outperformed benchmark in FY 2025-26 and the period since inception in Direct Plan.

The outperformance in the scheme is attributed due to the mix of right sector & stock allocations from time to time. On the fixed income side the fund maintained a prudent stance on credit risk and did not take any significant incremental credit exposure, while actively managing portfolio duration in line with evolving market conditions.

The net assets of the scheme amounted to Rs. 7,812 crores as of March 31, 2026 as against Rs. 6,795 crores as of March 31, 2025.

As of March 31, 2026, 79.71% of the total assets were invested in equity and equity related instruments, 14.88% in Debt & money market instruments, and 5.41% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Aggressive Hybrid Fund	Nifty 50 Hybrid Composite Debt 65:35 Index TRI #	Alpha
Since Inception	10.88%	9.62%	1.26%
Last 1 Year	0.64%	-1.60%	2.24%
Last 3 Years	11.97%	8.92%	3.05%
Last 5 Years	11.13%	8.64%	2.49%

Scheme Inception date is 25/11/1999. Inception date for Regular Plan is 3/11/2014

Kotak Aggressive Hybrid Fund (Erstwhile known as Kotak Equity Hybrid Fund): (Contd.)

B. Direct Plan- Growth Option

	Kotak Aggressive Hybrid Fund	Nifty 50 Hybrid Composite Debt 65:35 Index TRI #	Alpha
Since Inception	12.41%	9.62%	2.78%
Last 1 Year	1.94%	-1.60%	3.53%
Last 3 Years	13.46%	8.92%	4.54%
Last 5 Years	12.64%	8.64%	4.00%

Inception date is 01/01/2013

Kotak Balanced Advantage Fund:

The fund has outperformed the benchmark in FY 2025-26 and in the period since inception in Direct Plan. The outperformance in the scheme is attributed due to the dynamic allocation to equities basis the market levels. On the fixed income side, bond yields were impacted by a sharp supply-demand mismatch, which led to a steepening of the yield curve and consequently weighed on the performance of long-duration bonds.

The net assets of the scheme amounted to Rs. 7,812 crores as of March 31, 2026 as against Rs. 6,795 crores as of March 31, 2025.

As of March 31, 2026, 79.71% of the total assets were invested in equity and equity related instruments, 14.88% in Debt & money market instruments, and 5.41% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Balanced Advantage Fund	Nifty 50 Hybrid Composite Debt 50:50 Index TRI #	Alpha
Since Inception	9.00%	9.29%	-0.29%
Last 1 Year	-0.30%	-0.62%	0.33%
Last 3 Years	8.93%	8.39%	0.53%
Last 5 years	7.99%	7.99%	-0.01%

Scheme Inception date is 03/08/2018

B. Direct Plan- Growth Option

	Kotak Balanced Advantage Fund	Nifty 50 Hybrid Composite Debt 50:50 Index TRI #	Alpha
Since Inception	10.28%	9.29%	0.99%
Last 1 Year	0.80%	-0.62%	1.43%
Last 3 Years	10.16%	8.39%	1.77%
Last 5 Years	9.27%	7.99%	1.28%

Scheme Inception date is 03/08/2018

Kotak Debt Hybrid Fund:

The fund has slightly underperformed the benchmark in FY 2025-26 and marginally outperformed in the period since inception in Direct Plan. The scheme's outperformance can be attributed to its continued large-cap-biased equity exposure, with a focus on companies exhibiting superior return on equity (RoE) profiles and available at reasonable valuations. On the fixed income side, bond yields were impacted by a sharp supply-demand mismatch, which led to a steepening of the yield curve and consequently weighed on the performance of long-duration bonds.

The net assets of the scheme amounted to Rs. 2,863 crores as of March 31, 2026 as against Rs. 3,017 crores as of March 31, 2025.

As of March 31, 2026, 21.56% of the total assets were invested in equity and equity related instruments, 64.57% in Debt & money market instruments, and 13.87% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Debt Hybrid Fund	CRISIL Hybrid 85+15 - Conservative Index #	Alpha
Since Inception	8.12%	8.16%	-0.04%
Last 1 Year	0.74%	2.67%	-1.93%
Last 3 Years	8.61%	7.80%	0.81%
Last 5 Years	8.21%	6.70%	1.51%

Scheme Inception date is 02/12/2003.

B. Direct Plan- Growth Option

	Kotak Debt Hybrid Fund	CRISIL Hybrid 85+15 - Conservative Index #	Alpha
Since Inception	10.29%	8.55%	1.74%
Last 1 Year	1.94%	2.67%	-0.73%
Last 3 Years	9.96%	7.80%	2.16%
Last 5 Years	9.62%	6.70%	2.91%

Inception date is 01/01/2013.

Kotak Multi Asset Allocation Fund:

The fund has outperformed the benchmark in FY 2025-26 and in the period since inception in Direct Plan. The outperformance in the scheme is attributed due to the dynamic equity allocation as well as timely increase of weight in precious metal allocation helped deliver the alpha for the year. On the fixed income side, bond yields were impacted by a sharp supply-demand mismatch, which led to a steepening of the yield curve and consequently weighed on the performance of long-duration bonds.

The net assets of the scheme amounted to Rs. 12,073 crores as of March 31, 2026 as against Rs. 7,643 crores as of March 31, 2025.

As of March 31, 2026, 70.45% of the total assets were invested in equity and equity related instruments, 26.64% in Debt & money market instruments, and 2.91% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Multi Asset Allocation Fund	Nifty 500 TRI (65%) + Nifty Short Duration Debt Index (25%) + Domestic Price of Gold (5%) + Domestic Price of Silver (5%) #	Alpha
Since Inception	16.19%	12.28%	3.91%
Last 1 Year	18.39%	7.53%	10.86%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 22/09/2023

B. Direct Plan- Growth Option

	Kotak Multi Asset Allocation Fund	Nifty 500 TRI (65%) + Nifty Short Duration Debt Index (25%) + Domestic Price of Gold (5%) + Domestic Price of Silver (5%) #	Alpha
Since Inception	17.79%	12.28%	5.51%
Last 1 Year	19.89%	7.53%	12.36%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 22/09/2023

Kotak Nifty Next 50 Index Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception in Direct Plan. Kotak Nifty Next 50 Index Fund is a passively managed fund which endeavors to mirror the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 854 crores as of March 31, 2026 as against Rs. 560 crores as of March 31, 2025.

As of March 31, 2026, 99.74% of the total assets were invested in equity and equity related instruments, 0.26% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Nifty Next 50 Index Fund	Nifty Next 50 Index TRI #	Alpha
Since Inception	11.34%	12.23%	-0.89%
Last 1 Year	-3.93%	-3.32%	-0.62%
Last 3 Years	16.85%	17.79%	-0.94%
Last 5 Years	12.13%	12.99%	-0.85%

Scheme Inception date is 10/03/2021

B. Direct Plan- Growth Option

	Kotak Nifty Next 50 Index Fund	Nifty Next 50 Index TRI #	Alpha
Since Inception	11.90%	12.23%	-0.33%
Last 1 Year	-3.50%	-3.32%	-0.18%
Last 3 Years	17.42%	17.79%	-0.38%
Last 5 Years	12.70%	12.99%	-0.29%

Scheme Inception date is 10/03/2021

Kotak Nifty 50 Index Fund:

The fund has underperformed benchmark in FY 2025-26 and in the period since inception in Direct Plan. Kotak Nifty 50 Index Fund is a passively managed fund which endeavors to mirror the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 981 crores as of March 31, 2026 as against Rs. 808 crores as of March 31, 2025.

As of March 31, 2026, 98.08% of the total assets were invested in equity and equity related instruments, 1.92% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

Kotak Nifty 50 Index Fund: (Contd.)

A. Regular Plan- Growth option

	Kotak Nifty 50 Index Fund	Nifty 50 Index TRI #	Alpha
Since Inception	8.13%	8.82%	-0.69%
Last 1 Year	-4.33%	-3.97%	-0.36%
Last 3 Years	9.35%	10.03%	-0.68%
Last 5 Years	NA	NA	NA

Scheme Inception date is 21/06/2021

B. Direct Plan- Growth Option

	Kotak Nifty 50 Index Fund	Nifty 50 Index TRI #	Alpha
Since Inception	8.46%	8.82%	-0.35%
Last 1 Year	-4.07%	-3.97%	-0.10%
Last 3 Years	9.67%	10.03%	-0.36%
Last 5 Years	NA	NA	NA

Scheme Inception date is 21/06/2021

Kotak Nifty Smallcap 50 Index Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception in Direct Plan. Kotak Nifty Smallcap 50 Index Fund is a passively managed fund which endeavors to mirror the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 170 crores as of March 31, 2026 as against Rs. 111 crores as of March 31, 2025.

As of March 31, 2026, 99.54% of the total assets were invested in equity and equity related instruments, 0.46% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Nifty Smallcap 50 Index Fund	Nifty Smallcap 50 Index TRI #	Alpha
Since Inception	19.76%	22.17%	-2.41%
Last 1 Year	-4.04%	-2.72%	-1.32%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 10/04/2023.

B. Direct Plan- Growth Option

	Kotak Nifty Smallcap 50 Index Fund	Nifty Smallcap 50 Index TRI #	Alpha
Since Inception	20.52%	22.17%	-1.65%
Last 1 Year	-3.43%	-2.72%	-0.72%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 10/04/2023

Kotak Nifty 200 Momentum 30 Index Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception in Direct Plan. Kotak Nifty 200 Momentum 30 Index Fund is a passively managed fund which endeavors to mirror the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 444 crores as of March 31, 2026 as against Rs. 351 crores as of March 31, 2025.

As of March 31, 2026, 100.06% of the total assets were invested in equity and equity related instruments, -0.06% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Nifty 200 Momentum 30 Index Fund	Nifty 200 Momentum 30 Index TRI #	Alpha
Since Inception	9.04%	10.36%	-1.32%
Last 1 Year	-4.03%	-3.37%	-0.66%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 15/06/2023

B. Direct Plan- Growth Option

	Kotak Nifty 200 Momentum 30 Index Fund	Nifty 200 Momentum 30 Index TRI #	Alpha
Since Inception	9.58%	10.36%	-0.79%
Last 1 Year	-3.57%	-3.37%	-0.19%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme inception date is 15/06/2023

Kotak Nifty Financial Services Ex-Bank Index Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception in Direct Plan. Kotak Nifty Financial Services Ex-Bank Index Fund is a passively managed fund which endeavors to mirror the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 85 crores as of March 31, 2026 as against Rs. 44 crores as of March 31, 2025.

As of March 31, 2026, 100.24% of the total assets were invested in equity and equity related instruments, -0.24% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Nifty Financial Services Ex-Bank Index Fund	Nifty Financial Services Ex-Bank Index TRI #	Alpha
Since Inception	13.20%	14.96%	-1.76%
Last 1 Year	1.58%	2.84%	-1.26%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 14/08/2023

B. Direct Plan- Growth Option

	Kotak Nifty Financial Services Ex-Bank Index Fund	Nifty Financial Services Ex-Bank Index TRI #	Alpha
Since Inception	13.82%	14.96%	-1.14%
Last 1 Year	2.10%	2.84%	-0.74%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 14/08/2023

Kotak BSE Housing Index Fund:

The fund has underperformed benchmark in FY 2025-26 and in the period since inception in Direct Plan. Kotak BSE Housing Index Fund is a passively managed fund which endeavors to mirror the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 12 crores as of March 31, 2026 as against Rs. 16 crores as of March 31, 2025.

As of March 31, 2026, 100.09% of the total assets were invested in equity and equity related instruments, -0.09% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak BSE Housing Index Fund	BSE Housing Index TRI #	Alpha
Since Inception	3.67%	4.76%	-1.09%
Last 1 Year	-11.91%	-11.23%	-0.68%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 28/08/2023

B. Direct Plan- Growth Option

	Kotak BSE Housing Index Fund	BSE Housing Index TRI #	Alpha
Since Inception	4.23%	4.76%	-0.53%
Last 1 Year	-11.47%	-11.23%	-0.23%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 28/08/2023

Kotak Nifty SDL Apr 2027 Top 12 Equal Weight Index Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception in Direct Plan. Kotak Nifty SDL Apr 2027 Top 12 Equal Weight Index Fund is a passively managed fund which endeavors to replicate the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 6,825 crores as of March 31, 2026 as against Rs. 7,714 crores as of March 31, 2025.

As of March 31, 2026, 98.33% of the total assets were invested in Debt & money market instruments, 1.67% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

Kotak Nifty SDL Apr 2027 Top 12 Equal Weight Index Fund: (Contd.)

A. Regular Plan- Growth option

	Kotak Nifty SDL Apr 2027 Top 12 Equal Weight Index Fund	Nifty SDL Apr 2027 Top 12 Equal Weight Index#	Alpha
Since Inception	6.22%	6.75%	-0.53%
Last 1 Year	7.09%	7.30%	-0.21%
Last 3 Years	7.43%	7.76%	-0.32%
Last 5 Years	NA	NA	NA

Scheme Inception date is 11/02/2022.

B. Direct Plan- Growth Option

	Kotak Nifty SDL Apr 2027 Top 12 Equal Weight Index Fund	Nifty SDL Apr 2027 Top 12 Equal Weight Index #	Alpha
Since Inception	6.39%	6.75%	-0.36%
Last 1 Year	7.25%	7.30%	-0.05%
Last 3 Years	7.60%	7.76%	-0.16%
Last 5 Years	NA	NA	NA

Scheme Inception date is 11/02/2022

Kotak Nifty SDL Apr 2032 Top 12 Equal Weight Index Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception in Direct Plan. Kotak Nifty SDL Apr 2032 Top 12 Equal Weight Index Fund is a passively managed fund which endeavors to replicate the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 3,428 crores as of March 31, 2026 as against Rs. 2,943 crores as of March 31, 2025.

As of March 31, 2026, 98.48% of the total assets were invested in Debt & money market instruments, 1.52% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Nifty SDL Apr 2032 Top 12 Equal Weight Index Fund	Nifty SDL Apr 2032 Top 12 Equal Weight Index#	Alpha
Since Inception	6.45%	7.03%	-0.58%
Last 1 Year	4.10%	4.59%	-0.49%
Last 3 Years	7.41%	7.91%	-0.49%
Last 5 Years	NA	NA	NA

Scheme Inception date is 11/02/2022

B. Direct Plan- Growth Option

	Kotak Nifty SDL Apr 2032 Top 12 Equal Weight Index Fund	Nifty SDL Apr 2032 Top 12 Equal Weight Index#	Alpha
Since Inception	6.63%	7.03%	-0.40%
Last 1 Year	4.27%	4.59%	-0.32%
Last 3 Years	7.59%	7.91%	-0.31%
Last 5 Years	NA	NA	NA

Scheme Inception date is 11/02/2022

Kotak Nifty SDL Plus AAA PSU Bond JUL 2028 60: 40 Index Fund:

The fund has slightly outperformed the benchmark in FY 2025-26 and slightly underperformed in the period since inception, in Direct Plan. Kotak Nifty SDL Plus AAA PSU Bond JUL 2028 60: 40 Index Fund is a passively managed fund which endeavors to replicate the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 543 crores as of March 31, 2026 as against Rs. 567 crores as of March 31, 2025.

As of March 31, 2026, 96.88% of the total assets were invested in Debt & money market instruments, 3.12% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Nifty SDL Plus AAA PSU Bond Jul 2028 60:40 Index Fund	Nifty SDL Plus AAA PSU Bond Jul 2028 60:40 Index #	Alpha
Since Inception	7.46%	7.99%	-0.53%
Last 1 Year	6.55%	6.61%	-0.06%
Last 3 Years	7.40%	7.82%	-0.42%
Last 5 Years	NA	NA	NA

Scheme inception date is 13/10/2022

B. Direct Plan- Growth Option

	Kotak Nifty SDL Plus AAA PSU Bond Jul 2028 60:40 Index Fund	Nifty SDL Plus AAA PSU Bond Jul 2028 60:40 Index #	Alpha
Since Inception	7.67%	7.99%	-0.32%
Last 1 Year	6.75%	6.61%	0.14%
Last 3 Years	7.60%	7.82%	-0.22%
Last 5 Years	NA	NA	NA

Scheme inception date is 13/10/2022

Kotak Nifty SDL Jul 2026 Index Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. Kotak Nifty SDL Jul 2026 Index Fund is a passively managed fund which endeavors to replicate the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 98 crores as of March 31, 2026 as against Rs. 106 crores as of March 31, 2025.

As of March 31, 2026, 97.56% of the total assets were invested in Debt & money market instruments, 2.44% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Nifty SDL Jul 2026 Index Fund	Nifty SDL Jul 2026 Index #	Alpha
Since Inception	7.04%	7.56%	-0.52%
Last 1 Year	6.43%	6.97%	-0.55%
Last 3 Years	7.04%	7.56%	-0.52%
Last 5 Years	NA	NA	NA

Scheme Inception date is 22/12/2022

B. Direct Plan- Growth Option

	Kotak Nifty SDL Jul 2026 Index Fund	Nifty SDL Jul 2026 Index #	Alpha
Since Inception	7.27%	7.56%	-0.30%
Last 1 Year	6.65%	6.97%	-0.32%
Last 3 Years	7.26%	7.56%	-0.30%
Last 5 Years	NA	NA	NA

Scheme Inception date is 22/12/2022

Kotak Nifty SDL Jul 2033 Index Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. Kotak Nifty SDL Jul 2033 Index Fund is a passively managed fund which endeavors to replicate the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 192 crores as of March 31, 2026 as against Rs. 230 crores as of March 31, 2025.

As of March 31, 2026, 96.46% of the total assets were invested in Debt & money market instruments, 3.54% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Nifty SDL Jul 2033 Index Fund	Nifty SDL Jul 2033 Index #	Alpha
Since Inception	7.22%	7.85%	-0.63%
Last 1 Year	2.95%	3.88%	-0.92%
Last 3 Years	7.18%	7.87%	-0.69%
Last 5 Years	NA	NA	NA

Scheme Inception date is 15/02/2023

B. Direct Plan- Growth Option

	Kotak Nifty SDL Jul 2033 Index Fund	Nifty SDL Jul 2033 Index #	Alpha
Since Inception	7.47%	7.85%	-0.38%
Last 1 Year	3.18%	3.88%	-0.70%
Last 3 Years	7.43%	7.87%	-0.44%
Last 5 Years	NA	NA	NA

Scheme Inception date is 15/02/2023

Kotak Nifty G-Sec July 2033 Index Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. Kotak Nifty G-Sec July 2033 Index Fund is a passively managed fund which endeavors to replicate the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 20 crores as of March 31, 2026 and March 31, 2025 respectively.

As of March 31, 2026, 96.46% of the total assets were invested in Debt & money market instruments, 3.54% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Nifty G-Sec July 2033 Index Fund	Nifty G-Sec July 2033 Index #	Alpha
Since Inception	7.58%	8.12%	-0.54%
Last 1 Year	4.09%	4.59%	-0.50%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 11/10/2023

B. Direct Plan- Growth Option

	Kotak Nifty G-Sec July 2033 Index Fund	Nifty G-Sec July 2033 Index #	Alpha
Since Inception	7.85%	8.12%	-0.27%
Last 1 Year	4.35%	4.59%	-0.24%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 11/10/2023

Kotak Nifty 100 Low Volatility 30 Index Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. Kotak Nifty 100 Low Volatility 30 Index Fund is a passively managed fund which endeavors to mirror the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 118 crores as of March 31, 2026 as against Rs. 102 crores as of March 31, 2025.

As of March 31, 2026, 100.01% of the total assets were invested in equity and equity related instruments, -0.01% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Nifty 100 Low Volatility 30 Index Fund	Nifty 100 Low Volatility 30 TRI #	Alpha
Since Inception	-1.44%	-0.21%	-1.23%
Last 1 Year	-2.64%	-1.50%	-1.14%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 07/06/2024

B. Direct Plan- Growth Option

	Kotak Nifty 100 Low Volatility 30 Index Fund	Nifty 100 Low Volatility 30 TRI #	Alpha
Since Inception	-0.82%	-0.21%	-0.61%
Last 1 Year	-2.03%	-1.50%	-0.52%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 07/06/2024

Kotak BSE PSU Index Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. Kotak BSE PSU Index Fund is a passively managed fund which endeavors to mirror the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 80 crores as of March 31, 2026 as against Rs. 73 crores as of March 31, 2025.

As of March 31, 2026, 99.97% of the total assets were invested in equity and equity related instruments, 0.03% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak BSE PSU Index Fund	BSE PSU TRI #	Alpha
Since Inception	-7.20%	-6.14%	-1.06%
Last 1 Year	9.65%	10.89%	-1.24%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 31/07/2024

B. Direct Plan- Growth Option

	Kotak BSE PSU Index Fund	BSE PSU TRI #	Alpha
Since Inception	-6.59%	-6.14%	-0.45%
Last 1 Year	10.35%	10.89%	-0.53%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 31/07/2024

Kotak Nifty Midcap 50 Index Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. Kotak Nifty Midcap 50 Index Fund is a passively managed fund which endeavors to mirror the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 64 crores as of March 31, 2026 as against Rs. 49 crores as of March 31, 2025.

As of March 31, 2026, 99.88% of the total assets were invested in equity and equity related instruments, 0.12% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Nifty Midcap 50 Index Fund	Nifty Midcap 50 TRI #	Alpha
Since Inception	-5.53%	-4.39%	-1.14%
Last 1 Year	2.36%	3.52%	-1.17%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 16/08/2024

B. Direct Plan- Growth Option

	Kotak Nifty Midcap 50 Index Fund	Nifty Midcap 50 TRI #	Alpha
Since Inception	-4.95%	-4.39%	-0.56%
Last 1 Year	2.99%	3.52%	-0.53%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 16/08/2024

Kotak CRISIL-IBX AAA Financial Services Index-Sep 2027 Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. Kotak CRISIL-IBX AAA Financial Services Index-Sep 2027 Fund is a passively managed fund which endeavors to mirror the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 524 crores as of March 31, 2026 as against Rs. 412 crores as of March 31, 2025.

As of March 31, 2026, 98.08% of the total assets were invested in Debt & money market instruments, 1.92% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak CRISIL-IBX AAA Financial Services Index-Sep 2027 Fund	CRISIL-IBX AAA Financial Services Index - Sep 2027 #	Alpha
Since Inception	7.55%	7.86%	-0.31%
Last 1 Year	6.91%	7.28%	-0.36%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 13/09/2024

Kotak CRISIL-IBX AAA Financial Services Index-Sep 2027 Fund:

B. Direct Plan- Growth Option

	Kotak CRISIL-IBX AAA Financial Services Index-Sep 2027 Fund	CRISIL-IBX AAA Financial Services Index – Sep 2027 #	Alpha
Since Inception	7.78%	7.86%	-0.08%
Last 1 Year	7.14%	7.28%	-0.14%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 13/09/2024

Kotak Nifty India Tourism Index Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. Kotak Nifty India Tourism Index Fund is a passively managed fund which endeavors to mirror the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 28 crores as of March 31, 2026 as against Rs. 27 crores as of March 31, 2025.

As of March 31, 2026, 99.88% of the total assets were invested in equity and equity related instruments, 0.12% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Nifty India Tourism Index Fund	Nifty India Tourism TRI #	Alpha
Since Inception	-21.24%	-20.22%	-1.02%
Last 1 Year	-24.34%	-23.43%	-0.91%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 23/09/2024

B. Direct Plan- Growth Option

	Kotak Nifty India Tourism Index Fund	Nifty India Tourism TRI #	Alpha
Since Inception	-20.74%	-20.22%	-0.51%
Last 1 Year	-23.84%	-23.43%	-0.41%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 23/09/2024

Kotak Nifty Midcap 150 Momentum 50 Index Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. Kotak Nifty Midcap 150 Momentum 50 Index Fund is a passively managed fund which endeavors to mirror the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 319 crores as of March 31, 2026 as against Rs. 96 crores as of March 31, 2025.

As of March 31, 2026, 99.80% of the total assets were invested in equity and equity related instruments, 0.20% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Nifty Midcap 150 Momentum 50 Index Fund	Nifty Midcap 150 Momentum 50 Index #	Alpha
Since Inception	-12.94%	-11.61%	-1.33%
Last 1 Year	-2.82%	-1.55%	-1.27%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 08/10/2024

B. Direct Plan- Growth Option

	Kotak Nifty Midcap 150 Momentum 50 Index Fund	Nifty Midcap 150 Momentum 50 Index #	Alpha
Since Inception	-12.37%	-11.61%	-0.76%
Last 1 Year	-2.20%	-1.55%	-0.65%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 08/10/2024

Kotak Nifty 50 Equal Weight Index Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. Kotak Nifty 50 Equal Weight Index Fund is a passively managed fund which endeavors to mirror the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 59 crores as of March 31, 2026 as against Rs. 11 crores as of March 31, 2025.

As of March 31, 2026, 101.49% of the total assets were invested in equity and equity related instruments, -1.49% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Nifty 50 Equal Weight Index Fund	Nifty 50 Equal Weight Index (TRI)#	Alpha
Since Inception	-0.09%	1.55%	-1.64%
Last 1 Year	0.71%	2.17%	-1.46%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 23/12/2024

B. Direct Plan- Growth Option

	Kotak Nifty 50 Equal Weight Index Fund	Nifty 50 Equal Weight Index (TRI)#	Alpha
Since Inception	0.41%	1.55%	-1.14%
Last 1 Year	1.22%	2.17%	-0.95%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 23/12/2024

Kotak Nifty 100 Equal Weight Index Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. Kotak Nifty 100 Equal Weight Index Fund is a passively managed fund which endeavors to mirror the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 36 crores as of March 31, 2026 as against Rs. 9 crores as of March 31, 2025.

As of March 31, 2026, 99.97% of the total assets were invested in equity and equity related instruments, 0.03% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Nifty 100 Equal Weight Index Fund	Nifty 100 Equal Weight Index (TRI) #	Alpha
Since Inception	-4.25%	-3.12%	-1.13%
Last 1 Year	-1.73%	-0.72%	-1.02%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 23/12/2024

B. Direct Plan- Growth Option

	Kotak Nifty 100 Equal Weight Index Fund	Nifty 100 Equal Weight Index (TRI) #	Alpha
Since Inception	-3.77%	-3.12%	-0.65%
Last 1 Year	-1.25%	-0.72%	-0.53%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 23/12/2024

Kotak Nifty Smallcap 250 Index Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. Kotak Nifty Smallcap 250 Index Fund is a passively managed fund which endeavors to mirror the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 44 crores as of March 31, 2026 as against Rs. 21 crores as of March 31, 2025.

As of March 31, 2026, 99.79% of the total assets were invested in equity and equity related instruments, 0.21% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

Kotak Nifty Smallcap 250 Index Fund: (Contd.)

A. Regular Plan- Growth option

	Kotak Nifty Smallcap 250 Index Fund	Nifty Smallcap 250 TRI #	Alpha
Since Inception	-6.63%	-5.74%	-0.90%
Last 1 Year	-5.72%	-4.83%	-0.89%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 27/01/2025

B. Direct Plan- Growth Option

	Kotak Nifty Smallcap 250 Index Fund	Nifty Smallcap 250 TRI #	Alpha
Since Inception	-6.18%	-5.74%	-0.44%
Last 1 Year	-5.26%	-4.83%	-0.42%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 27/01/2025

Kotak CRISIL-IBX AAA Bond Financial Services Index – Dec 2026 Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception in Direct Plan. Kotak CRISIL-IBX AAA Bond Financial Services Index – Dec 2026 Fund is a passively managed fund which endeavors to mirror the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 198 crores as of March 31, 2026 as against Rs. 62 crores as of March 31, 2025.

As of March 31, 2026, 93.82% of the total assets were invested in Debt & money market instruments, 6.18% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak CRISIL- IBX AAA Bond Financial Services Index - Dec 2026 Fund	CRISIL-IBX AAA Financial Services Index – Dec 2026 #	Alpha
Since Inception	7.22%	7.78%	-0.56%
Last 1 Year	6.84%	7.44%	-0.60%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 17/02/2025

B. Direct Plan- Growth Option

	Kotak CRISIL- IBX AAA Bond Financial Services Index - Dec 2026 Fund	CRISIL-IBX AAA Financial Services Index – Dec 2026 #	Alpha
Since Inception	7.43%	7.78%	-0.35%
Last 1 Year	7.06%	7.44%	-0.38%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 17/02/2025

Kotak BSE Sensex Index Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. Kotak BSE Sensex Index Fund is a passively managed fund which endeavors to mirror the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 15 crores as of March 31, 2026 as against Rs. 9 crores as of March 31, 2025.

As of March 31, 2026, 100.07% of the total assets were invested in equity and equity related instruments, -0.07% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak BSE Sensex Index Fund	BSE Sensex TRI #	Alpha
Since Inception	-4.15%	-3.82%	-0.33%
Last 1 Year	-6.22%	-5.98%	-0.24%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 17/02/2025

B. Direct Plan- Growth Option

	Kotak BSE Sensex Index Fund	BSE Sensex TRI #	Alpha
Since Inception	-3.99%	-3.82%	-0.17%
Last 1 Year	-6.06%	-5.98%	-0.08%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 17/02/2025

Kotak CRISIL-IBX Financial Services 3-6 Months Debt Index Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. Kotak CRISIL-IBX Financial Services 3-6 Months Debt Index Fund is a passively managed fund which endeavors to mirror the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 317 crores as of March 31, 2026 as against Rs. 635 crores as of March 31, 2025.

As of March 31, 2026, 98.04% of the total assets were invested in Debt & money market instruments, 1.96% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Crisil-IBX Financial Services 3-6 Months Debt Index Fund	CRISIL-IBX Financial Services 3-6 Months Debt Index #	Alpha
Since Inception	6.56%	6.86%	-0.30%
Last 1 Year	6.31%	6.62%	-0.31%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 07/03/2025

B. Direct Plan- Growth Option

	Kotak Crisil-IBX Financial Services 3-6 Months Debt Index Fund	CRISIL-IBX Financial Services 3-6 Months Debt Index #	Alpha
Since Inception	6.81%	6.86%	-0.05%
Last 1 Year	6.56%	6.62%	-0.06%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 07/03/2025

Kotak Nifty Commodities Index Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. Kotak Nifty Commodities Index Fund is a passively managed fund which endeavors to mirror the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 259 crores as of March 31, 2026 as against Rs. 5 crores as of March 31, 2025.

As of March 31, 2026, 99.88% of the total assets were invested in equity and equity related instruments, 0.12% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Nifty Commodities Index Fund	Nifty Commodities TRI #	Alpha
Since Inception	12.93%	14.59%	-1.65%
Last 1 Year	7.54%	8.85%	-1.31%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 10/03/2025

B. Direct Plan- Growth Option

	Kotak Nifty Commodities Index Fund	Nifty Commodities TRI #	Alpha
Since Inception	13.23%	14.59%	-1.35%
Last 1 Year	7.83%	8.85%	-1.02%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 10/03/2025

Kotak Nifty Midcap 150 Index Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. Kotak Nifty Midcap 150 Index Fund is a passively managed fund which endeavors to mirror the underlying index, subject to tracking error. The underperformance in the scheme is largely due to expenses incurred in the scheme and the timing gap between inflow/outflow into the fund and the actual investment/divestment. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 25 crores as of March 31, 2026 as against Rs. 7 crores as of March 31, 2025.

As of March 31, 2026, 97.75% of the total assets were invested in equity and equity related instruments, 2.25% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Nifty Midcap 150 Index Fund	Nifty Midcap 150 TRI #	Alpha
Since Inception	-0.73%	1.79%	-2.52%
Last 1 Year	-0.05%	2.26%	-2.31%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 21/03/2025

B. Direct Plan- Growth Option

	Kotak Nifty Midcap 150 Index Fund	Nifty Midcap 150 TRI #	Alpha
Since Inception	-0.25%	1.79%	-2.04%
Last 1 Year	0.34%	2.26%	-1.92%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 21/03/2025

Kotak Nifty Top 10 Equal Weight Index Fund:

The scheme was launched on April 28, 2025. Since it has not completed 1 year since its inception, the returns could not be compared to its benchmark.

Kotak Nifty AAA Bond Financial Services MAR 2028 Index Fund :

The scheme was launched on July 9, 2025. Since it has not completed 1 year since its inception, the returns could not be compared to its benchmark.

Kotak Nifty 200 Quality 30 Index Fund :

The scheme was launched on July 14, 2025. Since it has not completed 1 year since its inception, the returns could not be compared to its benchmark.

Kotak Nifty Alpha 50 Index Fund :

The scheme was launched on August 19, 2025. Since it has not completed 1 year since its inception, the returns could not be compared to its benchmark.

Kotak CRISIL-IBX Financial Services 9 to 12 Months Debt Index Fund:

The scheme was launched on September 24, 2025. Since it has not completed 1 year since its inception, the returns could not be compared to its benchmark.

Kotak Nifty500 Momentum 50 Index Fund:

The scheme was launched on December 11, 2025. Since it has not completed 1 year since its inception, the returns could not be compared to its benchmark.

Kotak Nifty200 Value 30 Index Fund:

The scheme was launched on February 5, 2026. Since it has not completed 1 year since its inception, the returns could not be compared to its benchmark.

Kotak US Specific Equity Passive FOF: (Erstwhile known as Kotak NASDAQ 100 FOF)

The fund has outperformed the benchmark in FY 2025-26 and slightly underperformed in the period since inception, in Direct Plan.

The investments are in iShares NASDAQ 100 UCITS ETF listed in London. This is a passive product and there are expenses related to the structure in terms of fees of the ETF and the expenses of our fund which add to the underperformance. The benchmark does not contain any expenses. Also, there is a difference in closing timings between the underlying ETF listed in London, UK and the NASDAQ index.

The net assets of the scheme amounted to Rs. 3,592 crores as of March 31, 2026 as against Rs. 2,925 crores as of March 31, 2025.

As at March 31, 2026, 99.83% of the assets were invested in iShares Nasdaq 100 UCITS ETF and 0.17% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak US Specific Equity Passive FOF	NASDAQ 100 Index TRI #	Alpha
Since Inception	16.39%	17.51%	-1.12%
Last 1 Year	34.32%	32.36%	1.96%
Last 3 Years	26.44%	26.98%	-0.55%
Last 5 Years	17.52%	18.65%	-1.13%

Scheme Inception date is 02/02/2021

B. Direct Plan- Growth Option

	Kotak US Specific Equity Passive FOF	NASDAQ 100 Index TRI #	Alpha
Since Inception	16.84%	17.51%	-0.67%
Last 1 Year	34.82%	32.36%	2.46%
Last 3 Years	26.91%	26.98%	-0.07%
Last 5 Years	17.98%	18.65%	-0.68%

Scheme Inception date is 02/02/2021

Kotak Multi Asset Omni FOF (Erstwhile known as Kotak Multi Asset Allocator Fund of Fund-Dynamic):

The fund has underperformed the benchmark in FY 2025-26 and outperformed the period since inception, in Direct Plan. There was a change in the Scheme's structure as during the mid-year silver was added as an investment asset class and there was a corresponding change in the Benchmark. During the year, silver was introduced as an additional investment asset class, resulting in a corresponding change in the scheme's benchmark. As silver had already appreciated significantly before its inclusion, while the revised benchmark reflected the updated allocation for the entire year, this led to the scheme's relative underperformance against the benchmark during the year.

The net assets of the scheme amounted to Rs. 2,274 crores as of March 31, 2026 as against Rs. 1,652 crores as of March 31, 2025.

As at March 31, 2026, 96.25% of the assets were invested in underlying schemes and 3.75% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Multi Asset Omni FOF	55% Nifty 50 TRI + 30 % Nifty Short Duration Debt Index + 7.5% Domestic Price of Gold +7.5 % Domestic Price of Silver#	Alpha
Since Inception	15.73%	13.24%	2.49%
Last 1 Year	9.36%	11.27%	-1.91%
Last 3 Years	16.31%	14.05%	2.26%
Last 5 Years	15.58%	12.03%	3.56%

Scheme Inception date is 09/08/2004

B. Direct Plan- Growth Option

	Kotak Multi Asset Omni FOF	55% Nifty 50 TRI + 30 % Nifty Short Duration Debt Index + 7.5% Domestic Price of Gold +7.5 % Domestic Price of Silver#	Alpha
Since Inception	15.22%	11.19%	4.02%
Last 1 Year	10.10%	11.27%	-1.17%
Last 3 Years	17.13%	14.05%	3.07%
Last 5 Years	16.45%	12.03%	4.43%

Inception date is 01/01/2013

Kotak Global Emerging Market Overseas Equity Omni FOF(Erstwhile known as Kotak Global Emerging Market Fund):

The fund has underperformed the benchmark in FY 2025-26 and outperformed in the period since inception, in Direct Plan.

It invests in units of CI Emerging Markets Fund. The underperformance was primarily due to underweight in AI Theme names. The underlying scheme's costs & the fund expenses have also added to the underperformance. The benchmark does not contain any expenses.

The net assets of the scheme amounted to Rs. 935 crores as of March 31, 2026 as against Rs. 88 crores as of March 31, 2025.

As at March 31, 2026, 98.74% of the assets were invested in CI Emerging Markets Fund and 1.26% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

A. Regular Plan- Growth option

	Kotak Global Emerging Market Overseas Equity Omni FOF	MSCI Emerging Market Index TRI #	Alpha
Since Inception	6.57%	8.36%	-1.80%
Last 1 Year	41.39%	42.52%	-1.13%
Last 3 Years	17.97%	20.89%	-2.91%
Last 5 Years	7.24%	9.46%	-2.23%

Scheme Inception date is 26/09/2007

B. Direct Plan- Growth Option

	Kotak Global Emerging Market Overseas Equity Omni FOF	MSCI Emerging Market Index TRI #	Alpha
Since Inception	10.00%	9.11%	0.89%
Last 1 Year	42.09%	42.52%	-0.42%
Last 3 Years	18.53%	20.89%	-2.35%
Last 5 Years	7.77%	9.46%	-1.69%

Inception date is 01/01/2013

Kotak Gold Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. The benchmark does not contain any expenses. Also, there would be a timing difference between the inflow/outflow in the FOF and the investment/divestment in the underlying ETF.

The net assets of the scheme amounted to Rs. 6,439 crores as of March 31, 2026 as against Rs. 2,835 crores as of March 31, 2025.

As at March 31, 2026, 99.81% of the assets were invested in Kotak Gold ETF and 0.19% in other current assets (including Fixed Deposits/ Reverse Repos/TREPS).

A. Regular Plan- Growth option

	Kotak Gold Fund	Price of Physical Gold #	Alpha
Since Inception	12.14%	13.76%	-1.62%
Last 1 Year	61.50%	64.31%	-2.81%
Last 3 Years	32.81%	34.87%	-2.06%
Last 5 Years	25.04%	27.14%	-2.10%

Scheme Inception date is 25/03/2011

B. Direct Plan- Growth Option

	Kotak Gold Fund	Price of Physical Gold #	Alpha
Since Inception	11.31%	12.47%	-1.16%
Last 1 Year	62.05%	64.31%	-2.26%
Last 3 Years	33.27%	34.87%	-1.61%
Last 5 Years	25.48%	27.14%	-1.66%

Scheme Inception date is 01/01/2013

Kotak International REIT Overseas Equity Omni FOF (Erstwhile known as Kotak International REIT FOF):

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. The investments are in SMAM ASIA REIT Sub Trust. The underlying funds significant overweight position in Singapore and the significant underweight position in Australia resulted in underperformance.

The net assets of the scheme amounted to Rs. 98 crores as of March 31, 2026 as against Rs. 42 crores as of March 31, 2025.

As at March 31, 2026, 98.34% of the assets were invested in SMAM ASIA REIT Sub Trust and 1.66% in other current assets (including Fixed Deposits/ Reverse Repos/TREPS).

A. Regular Plan- Growth option

	Kotak International REIT Overseas Equity Omni FOF	S&P Asia Pacific Ex Japan REIT TRI #	Alpha
Since Inception	1.63%	5.44%	-3.81%
Last 1 Year	14.93%	17.26%	-2.33%
Last 3 Years	5.86%	9.79%	-3.92%
Last 5 Years	2.32%	6.04%	-3.73%

Scheme Inception date is 29/12/2020

B. Direct Plan- Growth Option

	Kotak International REIT Overseas Equity Omni FOF	S&P Asia Pacific Ex Japan REIT TRI #	Alpha
Since Inception	2.55%	5.44%	-2.89%
Last 1 Year	15.90%	17.26%	-1.36%
Last 3 Years	6.78%	9.79%	-3.00%
Last 5 Years	3.23%	6.04%	-2.81%

Scheme Inception date is 29/12/2020

Kotak Global Innovation Overseas Equity Omni FOF (Erstwhile known as Kotak Global Innovation Fund of Fund):

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. The scheme invests in units of Wellington Global Innovation Fund, with GenInnov Global Master Fund being added in February 2025. At inception, the underlying fund had a relatively high exposure to China, which contributed to underperformance. Over the past year, performance was further impacted by an underweight allocation to AI and technology stocks. Additionally, expenses at both the underlying fund and scheme levels have contributed to the underperformance since inception, whereas the benchmark does not account for any expenses.

The net assets of the scheme amounted to Rs. 605 crores as of March 31, 2026 as against Rs. 485 crores as of March 31, 2025.

As at March 31, 2026, 98.68% of the assets were invested in underlying schemes and 1.32% in other current assets (including Fixed Deposits/ Reverse Repos/TREPS).

A. Regular Plan- Growth option

	Kotak Global Innovation Overseas Equity Omni FOF	MSCI All Country World Index TRI #	Alpha
Since Inception	3.78%	13.54%	-9.76%
Last 1 Year	24.49%	30.10%	-5.61%
Last 3 Years	16.69%	21.53%	-4.84%
Last 5 Years	NA	NA	NA

Scheme Inception date is 29/07/2021

B. Direct Plan- Growth Option

	Kotak Global Innovation Overseas Equity Omni FOF	MSCI All Country World Index TRI #	Alpha
Since Inception	5.02%	13.54%	-8.52%
Last 1 Year	25.88%	30.10%	-4.22%
Last 3 Years	18.02%	21.53%	-3.50%
Last 5 Years	NA	NA	NA

Scheme Inception date is 29/07/2021

Kotak Income Plus Arbitrage Omni FOF (Erstwhile known as Kotak Income Plus Arbitrage FOF):

The fund has outperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. Timely changes in duration call has contributed in generating alpha.

The net assets of the scheme amounted to Rs. 7,699 crores as of March 31, 2026 as against Rs. 776 crores as of March 31, 2025.

As at March 31, 2026, 98.53% of the assets were invested in underlying schemes and 1.47% in other current assets (including Fixed Deposits/ Reverse Repos/TREPS).

A. Regular Plan- Growth option

	Kotak Income Plus Arbitrage Omni FOF	Nifty Composite Debt Index (60%) + Nifty 50 Arbitrage Index TRI (40%) #	Alpha
Since Inception	7.58%	6.92%	0.66%
Last 1 Year	5.98%	4.33%	1.66%
Last 3 Years	7.70%	6.92%	0.78%
Last 5 Years	NA	NA	NA

Scheme Inception date is 17/11/2022

B. Direct Plan- Growth Option

	Kotak Income Plus Arbitrage Omni FOF	Nifty Composite Debt Index (60%) + Nifty 50 Arbitrage Index TRI (40%) #	Alpha
Since Inception	7.74%	6.92%	0.81%
Last 1 Year	6.25%	4.33%	1.92%
Last 3 Years	7.86%	6.92%	0.95%
Last 5 Years	NA	NA	NA

Scheme Inception date is 17/11/2022

Kotak Silver ETF Fund of Fund:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception, in Direct Plan. The underperformance is due to expenses incurred in the scheme. The benchmark does not contain any expenses. Also, there would be a timing difference between the inflow / outflow in the FOF and the investment/divestment in the underlying ETF.

The net assets of the scheme amounted to Rs. 891 crores as of March 31, 2026 as against Rs. 83 crores as of March 31, 2025.

As at March 31, 2026, 99.24% of the assets were invested in Kotak Silver ETF and 0.76% in other current assets (including Fixed Deposits/ Reverse Repos/TREPS).

A. Regular Plan- Growth option

	Kotak Silver ETF Fund of Fund	Price of silver (based on LBMA daily spot fixing price) #	Alpha
Since Inception	44.39%	47.45%	-3.06%
Last 1 Year	120.95%	126.27%	-5.32%
Last 3 Years	44.39%	47.45%	-3.06%
Last 5 Years	NA	NA	NA

Scheme Inception date is 31/3/2023

B. Direct Plan- Growth Option

	Kotak Silver ETF Fund of Fund	Price of silver (based on LBMA daily spot fixing price) #	Alpha
Since Inception	45.05%	47.45%	-2.40%
Last 1 Year	121.95%	126.27%	-4.32%
Last 3 Years	45.05%	47.45%	-2.40%
Last 5 Years	NA	NA	NA

Scheme Inception date is 31/3/2023

Kotak Gold Silver Passive FOF:

The scheme was launched on October 28, 2025. Since it has not completed 1 year since its inception, the returns could not be compared to its benchmark.

Kotak Multi Factor Passive FOF:

The scheme was launched on March 20, 2026. Since it has not completed 1 year since its inception, the returns could not be compared to its benchmark.

Kotak Quality Overseas Equity Omni FOF:

The scheme was launched on March 25, 2026. Since it has not completed 1 year since its inception, the returns could not be compared to its benchmark.

Kotak Gold ETF*

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception. The fund's underperformance is primarily attributable to expenses incurred and the impact of spot market premiums/discounts within the scheme. The benchmark does not contain any expenses. Kotak Gold ETF is a passively managed fund which endeavors to mirror the underlying index subject to tracking error.

The net assets of the scheme amounted to Rs. 14,116 crores as of March 31, 2026 as against Rs. 7,167 crores as of March 31, 2025.

As of March 31, 2026, 98.59% of the total assets were invested in Physical Gold, 1.41% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

	Kotak Gold ETF	Price of Gold #	Alpha
Since Inception	15.08%	16.21%	-1.13%
Last 1 Year	62.17%	64.31%	-2.14%
Last 3 Years	33.49%	34.87%	-1.39%
Last 5 Years	25.91%	27.14%	-1.23%

Scheme Inception date is 27/07/2007

Kotak Nifty PSU Bank ETF*

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception. The underperformance is due to expenses incurred in the scheme. The benchmark does not contain any expenses. Kotak Nifty PSU Bank ETF is a passively managed fund which endeavors to mirror the underlying index subject to tracking error.

The net assets of the scheme amounted to Rs. 2,148 crore as of March 31, 2026 as against Rs. 1,375 crores as of March 31, 2025.

As of March 31, 2026, 99.99% of the total assets were invested in equity and equity related instruments, 0.01% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

	Kotak Nifty PSU Bank ETF	Nifty PSU Bank Index TRI #	Alpha
Since Inception	5.59%	6.86%	-1.27%
Last 1 Year	25.71%	26.45%	-0.74%
Last 3 Years	28.67%	29.37%	-0.70%
Last 5 Years	30.03%	30.80%	-0.77%

Scheme Inception date is 08/11/2007

Kotak BSE Sensex ETF*

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception. The underperformance is due to expenses incurred in the scheme. The benchmark does not contain any expenses. Kotak BSE Sensex ETF is a passively managed fund which endeavors to mirror the underlying index subject to tracking error.

The net assets of the scheme amounted to Rs. 23 crores as of March 31, 2026 as against Rs. 27 crores as of March 31, 2025.

As of March 31, 2026, 100.01% of the total assets were invested in equity and equity related instruments, -0.01% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

	Kotak BSE Sensex ETF	BSE Sensex TRI #	Alpha
Since Inception	9.52%	10.42%	-0.90%
Last 1 Year	-6.13%	-5.98%	-0.15%
Last 3 Years	7.89%	8.15%	-0.26%
Last 5 Years	8.77%	9.05%	-0.28%

Scheme Inception date is 06/06/2008

Kotak Nifty 50 ETF*

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception. The underperformance is due to expenses incurred in the scheme. The benchmark does not contain any expenses. Kotak Nifty 50 ETF is a passively managed fund which endeavors to mirror the underlying index subject to tracking error.

The net assets of the scheme amounted to Rs. 3,092 crores as of March 31, 2026 as against Rs. 2,880 crores as of March 31, 2025.

As of March 31, 2026, 99.99% of the total assets were invested in equity and equity related instruments, 0.01% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

	Kotak Nifty 50 ETF	Nifty 50 TRI #	Alpha
Since Inception	10.60%	11.26%	-0.66%
Last 1 Year	-3.99%	-3.97%	-0.02%
Last 3 Years	9.94%	10.03%	-0.09%
Last 5 Years	9.90%	10.01%	-0.12%

Scheme Inception date is 02/02/2010

Kotak Nifty Bank ETF*

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception. The underperformance is due to expenses incurred in the scheme. The benchmark does not contain any expenses. Kotak Nifty Bank ETF is a passively managed fund which endeavors to mirror the underlying index subject to tracking error.

The net assets of the scheme amounted to Rs. 4,395 crores as of March 31, 2026 as against Rs. 4,935 crores as of March 31, 2025.

As of March 31, 2026, 99.99% of the total assets were invested in equity and equity related instruments, 0.01% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

	Kotak Nifty Bank ETF	Nifty Bank Index TRI #	Alpha
Since Inception	9.40%	9.76%	-0.36%
Last 1 Year	-1.90%	-1.72%	-0.18%
Last 3 Years	8.06%	8.28%	-0.22%
Last 5 Years	9.14%	9.39%	-0.25%

Scheme Inception date is 04/12/2014

Kotak Nifty 50 Value 20 ETF*

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception. The underperformance is due to expenses incurred in the scheme. The benchmark does not contain any expenses. Kotak Nifty 50 Value 20 ETF is a passively managed fund which endeavors to mirror the underlying index subject to tracking error.

The net assets of the scheme amounted to Rs. 77crores as of March 31, 2026 as against Rs. 111 crores as of March 31, 2025.

As of March 31, 2026, 99.97% of the total assets were invested in equity and equity related instruments, 0.03% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

	Kotak Nifty 50 Value 20 ETF	Nifty 50 Value 20 Index TRI #	Alpha
Since Inception	13.82%	14.38%	-0.56%
Last 1 Year	-5.72%	-5.67%	-0.05%
Last 3 Years	9.86%	10.03%	-0.17%
Last 5 Years	11.26%	11.46%	-0.20%

Scheme Inception date is 02/12/2015

Kotak Nifty IT ETF*

The fund has slightly outperformed the benchmark in FY 2025-26 and slightly underperformed in the period since inception. The underperformance is due to expenses incurred in scheme. The benchmark does not contain any expenses. Kotak Nifty IT ETF is a passively managed fund which endeavors to mirror the underlying index subject to tracking error.

The net assets of the scheme amounted to Rs. 383 crores as of March 31, 2026 as against Rs. 156 crores as of March 31, 2025.

As of March 31, 2026, 99.99% of the total assets were invested in equity and equity related instruments, 0.01% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

	Kotak Nifty IT ETF	Nifty IT TRI #	Alpha
Since Inception	4.66%	4.88%	-0.22%
Last 1 Year	-19.20%	-19.26%	0.05%
Last 3 Years	2.50%	2.60%	-0.10%
Last 5 Years	4.37%	4.51%	-0.14%

Scheme Inception date is 02/03/2021

Kotak Nifty Alpha 50 ETF*

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception. The underperformance is due to expenses incurred in the scheme & also due to tracking error. The benchmark does not contain any expenses. Kotak Nifty Alpha 50 ETF is a passively managed fund which endeavors to mirror the underlying index subject to tracking error.

The net assets of the scheme amounted to Rs. 684 crores as of March 31, 2026 as against Rs. 553 crores as of March 31, 2025.

As of March 31, 2026, 99.87% of the total assets were invested in equity and equity related instruments, 0.13% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

	Kotak Nifty Alpha 50 ETF	Nifty Alpha 50 Index TRI#	Alpha
Since Inception	6.09%	7.93%	-1.84%
Last 1 Year	-3.50%	-2.97%	-0.54%
Last 3 Years	19.20%	20.31%	-1.11%
Last 5 Years	NA	NA	NA

Scheme Inception date is 22/12/2021

Kotak Nifty Midcap 50 ETF*

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception. The underperformance is due to expenses incurred in the scheme. The benchmark does not contain any expenses. Kotak Nifty Midcap 50 ETF is a passively managed fund which endeavors to mirror the underlying index subject to tracking error.

The net assets of the scheme amounted to Rs. 166 crores as of March 31, 2026 as against Rs. 53 crores as of March 31, 2025.

As of March 31, 2026, 99.89% of the total assets were invested in equity and equity related instruments, 0.11% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

Kotak Nifty Midcap 50 ETF* (Contd.)

	Kotak Nifty Midcap 50 ETF	Nifty Midcap 50 TRI#	Alpha
Since Inception	15.85%	16.27%	-0.42%
Last 1 Year	3.39%	3.52%	-0.13%
Last 3 Years	21.49%	21.71%	-0.22%
Last 5 Years	NA	NA	NA

Scheme Inception date is 28/01/2022

Kotak Nifty 100 Low Volatility 30 ETF*:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception. The underperformance is due to expenses incurred in the scheme. The benchmark does not contain any expenses. Kotak Nifty 100 Low Volatility 30 ETF is a passively managed fund which endeavors to mirror the underlying index subject to tracking error.

The net assets of the scheme amounted to Rs. 163 crores as of March 31, 2026 and March 31, 2025 respectively.

As of March 31, 2026, 100% of the total assets were invested in equity and equity related instruments.

	Kotak Nifty 100 Low Volatility 30 ETF	Nifty 100 Low Volatility 30 TRI #	Alpha
Since Inception	10.97%	11.19%	-0.22%
Last 1 Year	-1.64%	-1.50%	-0.13%
Last 3 Years	13.17%	13.38%	-0.21%
Last 5 Years	NA	NA	NA

Scheme Inception date is 23/3/2022

Kotak Nifty India Consumption ETF*:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception. The underperformance is due to expenses incurred in the scheme. The benchmark does not contain any expenses. Kotak Nifty India Consumption ETF is a passively managed fund which endeavors to mirror the underlying index subject to tracking error.

The net assets of the scheme amounted to Rs. 31 crores as of March 31, 2026 as against Rs. 6 crores as of March 31, 2025.

As of March 31, 2026, 99.97% of the total assets were invested in equity and equity related instruments, 0.03% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

	Kotak Nifty India Consumption ETF	NIFTY India Consumption Index TRI #	Alpha
Since Inception	10.09%	10.37%	-0.28%
Last 1 Year	-2.87%	-2.73%	-0.14%
Last 3 Years	13.84%	14.04%	-0.19%
Last 5 Years	NA	NA	NA

Scheme inception date is 28/7/2022

Kotak Nifty MNC ETF*:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception. The underperformance is due to expenses incurred in the scheme. The benchmark does not contain any expenses. Kotak Nifty MNC ETF is a passively managed fund which endeavors to mirror the underlying index subject to tracking error.

The net assets of the scheme amounted to Rs. 39 crores as of March 31, 2026 as against Rs. 32 crores as of March 31, 2025.

As of March 31, 2026, 99.77% of the total assets were invested in equity and equity related instruments, 0.23% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

	Kotak Nifty MNC ETF	NIFTY MNC TRI #	Alpha
Since Inception	11.24%	11.65%	-0.42%
Last 1 Year	6.94%	7.34%	-0.40%
Last 3 Years	14.14%	14.57%	-0.43%
Last 5 Years	NA	NA	NA

Scheme inception date is 05/08/2022

Kotak Silver ETF*:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception. The fund's underperformance is primarily attributable to expenses incurred and the impact of spot market premiums/discounts within the scheme. Kotak Silver ETF is a passively managed fund which endeavors to mirror the domestic price of silver subject to tracking error.

The net assets of the scheme amounted to Rs. 3,319 crores as of March 31, 2026 as against Rs. 1,256 crores as of March 31, 2025.

As of March 31, 2026, 99.04% of the total assets were invested in equity and equity related instruments, 0.96% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

	Kotak Silver ETF	Price of silver (based on LBMA daily spot fixing price) #	Alpha
Since Inception	43.17%	45.70%	-2.54%
Last 1 Year	121.91%	126.27%	-4.36%
Last 3 Years	45.77%	47.45%	-1.68%
Last 5 Years	NA	NA	NA

Scheme Inception date is 09/12/2022

Kotak Nifty 1D Rate Liquid ETF*:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception. The underperformance is due to expenses incurred in the scheme. The benchmark does not contain any expenses. Kotak Nifty 1D Rate Liquid ETF is a passively managed fund which endeavors to mirror the underlying index subject to tracking error.

The net assets of the scheme amounted to Rs. 1,786 crores as of March 31, 2026 as against Rs. 1,294 crores as of March 31, 2025.

As of March 31, 2026, 100% Invested in Triparty Repo & Net Current Asset.

	Kotak Nifty 1D Rate Liquid ETF	Nifty 1D Rate Index #	Alpha
Since Inception	6.08%	6.33%	-0.25%
Last 1 Year	5.27%	5.47%	-0.20%
Last 3 Years	6.07%	6.32%	-0.24%
Last 5 Years	NA	NA	NA

Scheme Inception date is 24/01/2023.

Kotak MSCI India ETF*:

The fund has slightly outperformed the benchmark in FY 2025-26 and in the period since inception.

The net assets of the scheme amounted to Rs. 1,418 crores as of March 31, 2026 as against Rs. 1,018 crores as of March 31, 2025.

As of March 31, 2026, 99.90% of the total assets were invested in equity and equity related instruments, 0.10% in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

	Kotak MSCI India ETF	MSCI India Index TRI #	Alpha
Since Inception	-0.21%	-1.05%	0.84%
Last 1 Year	-2.69%	-3.55%	0.87%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 19/02/2025.

Kotak Nifty 100 Equal Weight ETF*:

The fund has underperformed the benchmark in FY 2025-26 and in the period since inception. The underperformance is due to expenses incurred in the scheme. The benchmark does not contain any expenses. Kotak Nifty 100 Equal Weight ETF is a passively managed fund which endeavors to mirror the underlying index subject to tracking error.

The net assets of the scheme amounted to Rs. 11 crores as of March 31, 2026 as against Rs. 1 crore as of March 31, 2025.

As of March 31, 2026, 99.89% of the total assets were invested in equity and equity related instruments, 0.11% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

	Kotak Nifty 100 Equal Weight ETF	Nifty100 Equal Weight TRI #	Alpha
Since Inception	3.02%	3.42%	-0.40%
Last 1 Year	-1.05%	-0.72%	-0.34%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 24/02/2025.

Kotak Nifty Midcap 150 ETF*:

The fund has outperformed the benchmark in FY 2025-26 and in the period since inception. The underperformance is due to expenses incurred in the scheme. The benchmark does not contain any expenses. Kotak Nifty Midcap 150 ETF is a passively managed fund which endeavors to mirror the underlying index subject to tracking error.

The net assets of the scheme amounted to Rs. 10 crores as of March 31, 2026 as against Rs. 1 crore as of March 31, 2025.

As of March 31, 2026, 99.85% of the total assets were invested in equity and equity related instruments, 0.15% in Debt & money market instruments and in other current assets (including Fixed Deposits/ Reverse Repos/ TREPS).

	Kotak Nifty Midcap 150 ETF	Nifty Midcap 150 TRI #	Alpha
Since Inception	2.46%	1.79%	0.68%
Last 1 Year	2.94%	2.26%	0.68%
Last 3 Years	NA	NA	NA
Last 5 Years	NA	NA	NA

Scheme Inception date is 21/03/2025.

Kotak Nifty 200 Quality 30 ETF*:

The scheme was launched on July 14, 2025. Since it has not completed 1 year since its inception, the returns could not be compared to its benchmark.

Kotak Nifty 200 Momentum 30 ETF*:

The scheme was launched on October 10, 2025. Since it has not completed 1 year since its inception, the returns could not be compared to its benchmark.

Kotak Nifty Chemicals ETF*:

The scheme was launched on November 12, 2025. Since it has not completed 1 year since its inception, the returns could not be compared to its benchmark.

Kotak Nifty Next 50 ETF*:

The scheme was launched on January 7, 2026. Since it has not completed 1 year since its inception, the returns could not be compared to its benchmark.

All Kotak FMP Series:

These are primarily passively managed funds where the investments are done at the fund's launch and typically are held until maturity, as opposed to dynamically managed funds. The benchmark index which could be dynamically managed by the index provider, along with the expense ratio charged by the schemes, often leads to these schemes underperforming the benchmark.

Name of Scheme Benchmark.

Note for Scheme Performance Data:

- For Section (A) of the respective scheme (as applicable) -Data as on March 30, 2026. For Kotak Overnight Fund and Kotak Liquid Fund, data as on March 31, 2026. Alpha is the difference between the Scheme returns with Scheme benchmark returns. Past performance may or may not be sustained in future. Data is for Regular Plan, growth option/Non-Direct Plan, growth option (as applicable). Different plans have different expense structure. Returns greater than one year are Compounded Annualized Growth Rate.
- For Section (B) of the respective scheme (as applicable)- Data as on March 30, 2026. For Kotak Overnight Fund and Kotak Liquid Fund, data as on March 31, 2026. Alpha is the difference between the Scheme returns with Scheme benchmark returns. Past performance may or may not be sustained in future. Data is for Direct Plan, growth option. Different plans have different expense structure. Returns greater than one year are Compounded Annualized Growth Rate.
- *Data as on March 30, 2026. For Kotak Nifty 1D Rate Liquid ETF data as on March 31, 2026. The Scheme(s) do not offer any Plans/Options. Past performance may or may not be sustained in future. Alpha is the difference between the Scheme returns with Scheme benchmark returns. Returns greater than one year are Compounded Annualized Growth Rate.

2. Brief background of Sponsor, Trust, Trustee Company and AMC

a) Sponsor

Kotak Mahindra Mutual Fund is sponsored by Kotak Mahindra Bank Limited (KMBL). The Sponsor is the Settlor of the Mutual Fund Trust. The Sponsor has contributed Rs. One Lakh as the initial contribution to the corpus for the setting up of the Trust. The Sponsor has also contributed Rs. One Lakh Fifty Thousand as additional corpus.

The erstwhile Sponsor Company, Kotak Mahindra Finance Limited (KMFL) was converted into Kotak Mahindra Bank Limited (Kotak Bank) in March 2003 after a banking license was granted to it by the Reserve Bank of India. KMFL from being a provider of a single financial product, KMFL grew substantially into a highly diversified financial services conglomerate. As on March 31, 2026, the net worth (capital, plus reserves & surplus) of Kotak Bank is Rs. 134,779.45 crores. The Sponsor and its subsidiaries/associates offer wide ranging financial services such as loans, lease and hire purchase, consumer finance, home loans, commercial vehicles and car finance, microfinance, investment banking, stock broking, mutual funds, primary market distribution of equity and debt products, general and life insurance.

b) Kotak Mahindra Mutual Fund

Kotak Mahindra Mutual Fund (the "Mutual Fund") has been constituted as a trust on May 20, 1996, in accordance with the provisions of the Indian Trusts Act, 1882 (2 of 1882) with Kotak Mahindra Bank Limited, as the Sponsor and Kotak Mahindra Trustee Company Limited as the Trustee. The Trust Deed has been registered under the Indian Registration Act, 1908. The Mutual Fund was registered with SEBI on June 23, 1998 under Registration Code MF/038/98/1.

c) Kotak Mahindra Trustee Company Limited

Kotak Mahindra Trustee Company Limited ("Trustee/KMTCL") is the exclusive owner of the Trust Fund and holds the same in trust for the benefit of the unit holders. The Trustee has been discharging its duties and carrying out the responsibilities as provided in the Regulations and the Trust Deed. The Trustee seeks to ensure that the Fund and the Schemes floated there under are managed by Kotak Mahindra Asset Management Company Limited in accordance with the Trust Deed, the Regulations, directions and guidelines issued by the SEBI, the Stock Exchanges, the Association of Mutual Funds in India and other regulatory agencies.

However, under Regulation 18(26) of SEBI (Mutual Funds) Regulations, 1996, the Trustees shall not be liable for acts done in good faith if they have exercised adequate due diligence honestly.

KMTCL also acts as a trustee for scheme(s) launched/floated by Kotak India Renaissance Fund-I Trust and Kotak Credit Opportunities Fund Trust.

d) Kotak Mahindra Asset Management Company Limited

Kotak Mahindra Asset Management Company Limited ("KAMAMC") is a limited company incorporated under the Companies Act, 1956 on August 2, 1994. Kotak Mahindra Asset Management Company Limited has been appointed as the Asset Management Company of the Mutual Fund by the Trustee vide Investment Management Agreement

(IMA) dated May 20, 1996, as amended up to date, and executed between the Trustee and the KAMAMC.

Kotak Mahindra Asset Management Company Limited is a wholly owned subsidiary of the Sponsor, Kotak Mahindra Bank Ltd.

An approval by the Division of Funds, Investment Management Department under the SEBI (Portfolio Manager) Regulations, 1993, Mutual Funds Division of SEBI under the SEBI (Mutual Funds) Regulations, 1996, and Alternative Investment Funds (AIF) under SEBI (Alternative Investment Funds), Regulations 2012 has been granted to KAMAMC for undertaking Portfolio Management Service (PMS), Mutual Fund Services and Alternative Investments Funds (AIF) activity.

KAMAMC has also obtained a "No Objection Certificate" for additional activities to be undertaken through its branch as a Registered FME(Retail) in accordance with the provisions of IFSC (Fund Management) Regulations, 2025.

3. Investment Objectives of the Schemes

Kotak Flexicap Fund

The investment objective of the scheme is to generate long-term capital appreciation from a portfolio of equity and equity related securities, generally focused on a few selected sectors.

However, there is no assurance that the objective of the scheme will be realized.

Kotak Midcap Fund (Erstwhile known as Kotak Emerging Equity Fund)

The investment objective of the scheme is to generate long-term capital appreciation from a portfolio of equity and equity related securities, by investing predominantly in mid-cap companies. The scheme may also invest in debt and money market instruments, as per the asset allocation table. There is no assurance that the investment objective of the Scheme will be achieved.

Kotak Large & Midcap Fund (Erstwhile known as Kotak Equity Opportunities Fund)

The investment objective of the scheme is to generate capital appreciation from a diversified portfolio of equity and equity related securities. The scheme will invest predominantly in a mix of large and mid-cap stocks from various sectors, which look promising, based on the growth pattern in the economy. There is no assurance that the investment objective of the Scheme will be achieved.

Kotak Focused Fund (Erstwhile known as Kotak Focused Equity Fund)

The investment objective of the scheme is to generate long-term capital appreciation/income by investing in equity & equity related instruments across market capitalization of up to 30 companies. However, there is no assurance that the objective of the scheme will be realized.

Kotak Large Cap Fund (Erstwhile known as Kotak Bluechip Fund)

To generate capital appreciation from a portfolio of predominantly equity and equity related securities falling under the category of large cap companies. There is no assurance that the investment objective of the Scheme will be achieved.

Kotak Small Cap Fund

The investment objective of the scheme is to generate capital appreciation from a diversified portfolio of equity and equity related securities by investing predominantly in small cap companies. There is no assurance that the investment objective of the Scheme will be achieved.

Kotak ELSS Tax Saver Fund

The investment objective of the scheme is to generate long-term capital appreciation from a diversified portfolio of equity and equity related securities and enable investors to avail the income tax rebate, as permitted from time to time. However, there is no assurance that the objective of the scheme will be realized.

Kotak Contra Fund (Erstwhile known as Kotak India EQ Contra Fund)

The investment objective of the Scheme is to generate capital appreciation from a diversified portfolio of equity and equity related instruments. The Scheme will invest in stocks of companies, which are fundamentally sound but are undervalued. Undervalued stocks are stocks of those companies whose true long term potential is not yet recognised by the market. At times, the broad market takes time to appreciate the long-term potential of some fundamentally sound companies. Stocks of such companies are traded at prices below their intrinsic value and are regarded as undervalued stocks. We believe that, over a period of time, the price of a stock reflects the intrinsic value of the underlying company. Thus, the moving up of the price of the undervalued stock towards its intrinsic value will help us generate capital appreciation for investors. There is no assurance that the investment objective of the Scheme will be achieved.

Kotak Infrastructure & Economic Reform Fund

The investment objective of the scheme is to generate long-term capital appreciation from a diversified portfolio of predominantly equity and equity-related securities of companies involved in economic development of India as a result of potential investments in infrastructure and unfolding economic reforms. However, there is no assurance that the objective of the scheme will be realized.

Kotak Pioneer Fund

The investment objective of the scheme is to generate capital appreciation from a diversified portfolio of equity, equity related instruments and units of global mutual funds which invests into such companies that utilize new forms of production, technology, distribution or processes which are likely to challenge existing markets or value networks, or displace established market leaders, or bring in novel products and/or business models. However, there can be no assurance that the investment objective of the Scheme will be realized.

Kotak ESG Exclusionary Strategy Fund

The scheme shall seek to generate capital appreciation by investing in a diversified portfolio of companies that follow Environmental, Social and Governance parameters. However, there can be no assurance that the investment objective of the Scheme will be realized.

Kotak Manufacture in India Fund

The scheme shall seek to generate capital appreciation by investing in a diversified portfolio of companies that follow the manufacturing theme. However, there is no assurance that the objective of the scheme will be realized.

Kotak Multicap Fund

The investment objective of the scheme is to generate long-term capital appreciation from a portfolio of equity and equity related securities across market capitalization. However, there is no assurance that the objective of the scheme will be realized.

Kotak Business Cycle Fund

The scheme shall seek to generate long term capital appreciation by investing predominantly in equity and equity related securities with a focus on riding business cycles through dynamic allocation between various sectors and stocks at different stages of business cycles in the economy. However, there is no assurance that the objective of the scheme will be realized.

Kotak Banking & Financial Services Fund

The investment objective of the scheme is to generate long-term capital appreciation from a portfolio that is invested predominantly in equity and equity related securities of companies engaged in banking and financial services sector. However, there can be no assurance that the investment objective of the scheme would be achieved.

Kotak Consumption Fund

The investment objective of the scheme is to generate long-term capital appreciation from a portfolio that is invested predominantly in equity and equity related securities of companies engaged in consumption and consumption related activities. However, there is no assurance that the objective of the scheme will be achieved.

Kotak Healthcare Fund

The investment objective of the scheme is to seek to generate long term capital appreciation through investing in equity and equity related securities of companies benefitting directly or indirectly Pharma, Healthcare, and allied sectors. However, there is no assurance that the objective of the scheme will be achieved.

Kotak Quant Fund

The scheme shall seek to generate long term capital appreciation by investing predominantly in equity and equity related securities selected based on quant model theme. However, there is no assurance that the objective of the scheme will be achieved.

Kotak Technology Fund

The investment objective of the scheme is to generate long-term capital appreciation from a portfolio that is invested predominantly in equity and equity related securities of Technology & technology related sectors. However, there is no assurance that the objective of the scheme will be achieved.

Kotak MNC Fund

The investment objective of the scheme is to generate long-term capital appreciation from a portfolio that is invested predominantly in equity and equity related securities of multinational companies (MNC). However, there is no assurance that the objective of the scheme will be achieved.

Kotak Special Opportunities Fund

The investment objective of the scheme is to generate long term capital appreciation by investing predominantly in opportunities presented by Special Situations such as Company Specific Event/Developments, Corporate Restructuring, Government Policy change and/or Regulatory changes, Technology led Disruption/ Innovation or companies going through temporary but unique challenges and other similar instances. However, there is no assurance that the objective of the scheme will be achieved.

Kotak Transportation & Logistics Fund

The investment objective of the scheme is to generate long-term capital appreciation from a portfolio that is invested predominantly in equity and equity related securities of companies engaged in transportation & logistics and related activities. However, there is no assurance that the objective of the scheme will be achieved

Kotak Energy Opportunities Fund

The investment objective of the scheme is to generate long-term capital appreciation from a portfolio that is invested predominantly in equity and equity related securities of companies engaged in Energy and Energy related activities. However, there is no assurance that the objective of the scheme will be achieved.

Kotak Active Momentum Fund

The scheme shall seek to generate long term capital appreciation by investing predominantly in equity and equity related securities selected based on momentum theme, following an in-house model i.e. enhanced earnings factor model. However, there is no assurance that the objective of the scheme will be achieved.

Kotak Rural Opportunities Fund

The investment objective of the scheme is to generate long-term capital appreciation from a portfolio that is invested predominantly in equity and equity related securities of companies engaged in Rural & allied theme. However, there can be no assurance that the investment objective of the scheme would be achieved.

Kotak Dividend Yield Fund

The investment objective of the scheme is to generate long-term capital appreciation and/or dividend distribution by investing predominantly in a well-diversified portfolio of equity and equity related instruments of dividend yielding companies. However, there is no assurance that the objective of the scheme will be achieved.

Kotak Services Fund

The investment objective of the scheme is to provide long term capital appreciation from an actively managed portfolio of equity and equity related securities of companies belonging to the services industry. However, there can be no assurance that the investment objective of the scheme would be achieved.

Kotak Arbitrage Fund(erstwhile known as Kotak Equity Arbitrage Fund)

The investment objective of the scheme is to generate capital appreciation and income by predominantly investing in arbitrage opportunities in the cash and derivatives segment of the equity market, and by investing the balance in debt and money market instruments. However, there is no assurance that the objective of the scheme will be realized

Kotak Equity Savings Fund

The investment objective of the scheme is to generate capital appreciation and income by predominantly investing in arbitrage opportunities in the cash and derivatives segment of the equity market, and enhance returns with a moderate exposure in equity & equity related instruments. There is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak Aggressive Hybrid Fund(erstwhile known as Kotak Equity Hybrid Fund)

Investment objective of the scheme is to achieve growth by investing in equity and equity related instruments, balanced with income generation by investing in debt and money market instruments. However, there is no assurance that the objective of the scheme will be realized.

Kotak Debt Hybrid Fund

The investment objective of the scheme is to enhance returns over a portfolio of debt instruments with a moderate exposure in equity and equity related instruments. By investing in debt securities, the scheme will aim at generating regular returns, while enhancement of return is intended through investing in equity and equity related securities. The scheme may also use various derivative and hedging products from time to time, in the manner permitted by SEBI. There is no assurance that the investment objective of the Scheme will be realised.

Kotak Balanced Advantage Fund

The investment objective of the scheme is to generate capital appreciation by investing in a dynamically balanced portfolio of equity & equity related securities and debt & money market securities. There is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak Multi Asset Allocation Fund

The investment objective of the scheme is to generate long term capital appreciation by investing in Equity & Equity related Securities, Debt & Money Market Instruments, Commodity ETFs and Exchange Traded Commodity Derivatives. However, there is no assurance that the objective of the scheme will be achieved.

Kotak Gilt Fund

The objective of the Plan is to generate risk-free returns through investments in sovereign securities issued by the Central Government and/or State Government(s) and/or any security unconditionally guaranteed by the Government of India, and/or reverse repos in such securities as and when permitted by RBI. A portion of the fund may be invested in Reverse repo, Triparty repo on Government securities or treasury bills and/or other similar instruments as may be notified to meet the day-to-day liquidity requirements of the Plan. To ensure total safety of Unitholders' funds, the Plan does not invest in any other securities such as shares, debentures or bonds issued by any other entity. The Fund will seek to underwrite issuance of Government Securities if and to the extent permitted by SEBI/RBI and subject to the prevailing rules and regulations specified in this respect and may also participate in their auction from time to time. Subject to the maximum amount permitted from time to time, the Plan may invest in securities abroad, in the manner allowed by SEBI/RBI in conformity with the guidelines, rules and regulations in this respect. There is no assurance that the investment objective of the Plan will be achieved. It is however emphasized, that investments under the Plan are made in Government Securities, where there is no risk of default of payment in principal or interest amount.

Kotak Bond Fund

The investment objective of the Scheme is to create a portfolio of debt instruments such as bonds, debentures, Government Securities and money market instruments, including repos in permitted securities of different maturities, so as to spread the risk across different kinds of issuers in the debt markets. There is no assurance that the investment objective of the Scheme will be achieved.

Kotak Banking and PSU Debt Fund

To generate income by predominantly investing in debt & money market securities issued by Banks, Public Sector Undertaking (PSUs), Public Financial Institutions (PFI), Municipal Bonds and Reverse repos in such securities, sovereign securities issued by the Central Government & State Governments, and / or any security unconditionally guaranteed by the Govt. of India. There is no assurance that or guarantee that the investment objective of the scheme will be achieved.

Kotak Bond Short Term Fund

The investment objective of the Scheme is to provide reasonable returns and reasonably high levels of liquidity by investing in debt instruments such as bonds, debentures and Government securities; and money market instruments such as treasury bills, commercial papers, certificates of deposit, including repos in permitted securities of different maturities, so as to spread the risk across different kinds of issuers in the debt markets. There is no assurance that the investment objective of the Scheme will be realised.

Kotak Medium Term Fund

The investment objective of the scheme is to generate regular income and capital appreciation by investing in a portfolio of medium term debt and money market instruments. There is no assurance or guarantee that the investment objective of the scheme will be achieved

Kotak Low Duration Fund

The primary objective of the Scheme is to generate income through investment primarily in low duration debt & money market securities. There is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak Liquid Fund

The investment objective of the Scheme is to provide reasonable returns and high level of liquidity by investing in debt instruments such as bonds, debentures & Government Securities; and money market instruments such as treasury bills, commercial paper, certificate of deposit, including repos in permitted securities of different maturities, so as to spread the risk across different kinds of issuers in the debt markets. The Scheme may invest in call money/term money market in terms of RBI guidelines in this respect. Subject to the maximum amount permitted from time to time, the Scheme may invest in offshore securities in the manner allowed by SEBI / RBI, provided such investments are in conformity with the investment objective of the Scheme and the prevailing guidelines and Regulations. To reduce

the risk of the portfolio, the Scheme may also use various derivative and hedging products from time to time, in the manner permitted by SEBI. There is no assurance that the investment objective of the Scheme will be realised.

Kotak Money Market Fund

The investment objective of the Scheme is to generate returns by investing in money market instruments having maturity upto 1 year. There is no assurance that the investment objective of the Scheme will be realised.

Kotak Overnight Fund

The primary objective of the Scheme is to generate income through investment in debt & money market instruments having maturity of one business day (including Tri-Party Repo, on Government securities or treasury bills, Reverse Repo and equivalent). However, there is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak Savings Fund

The investment objective of the Scheme is to generate returns through investments in debt and money market instruments with a view to reduce the interest rate risk. However, there is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak Dynamic Bond Fund

The investment objective of the Scheme is to maximise returns through an active management of a portfolio of debt and money market securities. There is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak Credit Risk Fund

The investment objective of the scheme is to generate income by investing in debt /and money market securities across the yield curve and predominantly in AA rated and below corporate securities. The scheme would also seek to maintain reasonable liquidity within the fund. There is no assurance that the investment objective of the Scheme will be realised.

Kotak Corporate Bond Fund

The investment objective of the scheme is to generate income by investing in debt /and money market securities across the yield curve and predominantly in AA+ and above rated corporate securities. The scheme would also seek to maintain reasonable liquidity within the fund. There is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak Floating Rate Fund

The primary objective of the Scheme is to generate income through investment primarily in floating rate debt instruments, fixed rate debt instruments swapped for floating rate returns and money market instruments. However, there is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak Long Duration Fund

To generate income / capital appreciation through investments in debt and money market instruments. There is no assurance that the investment objective of the Scheme will be achieved.

Kotak Multi Asset Omni FOF (Erstwhile known as Kotak Multi Asset Allocator Fund of Fund- Dynamic)

To generate long term capital appreciation from a portfolio created by investing in units of Equity oriented schemes, Debt oriented schemes and commodity-based schemes. However, there is no assurance that the objective of the scheme will be achieved.

Kotak Global Emerging Market Overseas Equity Omni FOF (Erstwhile known as Kotak Global Emerging Market Fund)

The investment objective of the scheme is to provide long-term capital appreciation by investing in an overseas mutual fund scheme that invests in a diversified portfolio of securities as prescribed by SEBI from time to time in global emerging markets. However, there is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak International REIT Overseas Equity Omni FOF(Erstwhile known as Kotak International REIT FOF)

The investment objective of the scheme is to provide long-term capital appreciation and income by investing in units of SMAM ASIA REIT Sub Trust fund and/or other similar overseas REIT funds. However, there can be no assurance that the investment objective of the Scheme will be realised.

Kotak US Specific Equity Passive FOF (Erstwhile known as Kotak NASDAQ 100 FOF)

The investment objective of the scheme is to provide long-term capital appreciation by investing in units of overseas ETFs and/ or Index Fund based on NASDAQ 100 Index. However, there can be no assurance that the investment objective of the Scheme will be realised.

Kotak Global Innovation Overseas Equity Omni FOF (Erstwhile known as Kotak Global Innovation Fund of Fund)

The primary investment objective of the scheme is to provide long-term capital appreciation by investing in units of Wellington Global Innovation Fund or any other similar overseas mutual fund schemes/ETFs. The Scheme may, at the discretion of the Investment Manager, also invest in the units/ shares of any other similar overseas mutual fund schemes/ETFs. It shall be noted 'similar overseas mutual fund schemes/ETFs' shall have investment objective, investment strategy, asset allocation and risk profile/consideration similar to those of Wellington Global Innovation Fund. However, there is no assurance that the objective of the scheme will be achieved.

Kotak Gold Fund

The investment objective of the scheme is to generate returns by investing in units of Kotak Gold Exchange Traded Fund. However, there is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak Income Plus Arbitrage Omni FOF (Erstwhile known as Kotak Income Plus Arbitrage FOF)

To generate long-term capital appreciation from a portfolio created by investing in debt oriented mutual fund schemes and equity arbitrage mutual fund scheme of Kotak Mahindra

Mutual Fund. However, there is no assurance that the investment objective of the scheme will be realised.

Kotak Silver ETF Fund of Fund

The investment objective of the scheme is to generate returns by investing in units of Kotak Silver ETF. However, there can be no assurance that the investment objective of the Scheme will be realised.

Kotak Gold Silver Passive FOF

To generate long-term capital appreciation from a portfolio created by investing in units of Kotak Gold ETF & Kotak Silver ETF. However, there is no assurance that the investment objective of the scheme will be realised.

Kotak Multi Factor Passive FOF

To generate long-term capital appreciation from a portfolio created by investing in units of factor-based equity ETFs. However, there is no assurance that the investment objective of the scheme will be realised.

Kotak Quality Overseas Equity Omni FOF

The Investment Objective of the scheme is to generate long-term capital appreciation by investing in units of overseas equity oriented mutual fund schemes based on Quality Theme and/or ETFs based on Quality Theme. However, there is no assurance that the objective of the scheme will be achieved.

Kotak Gold ETF

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. The Scheme may also participate in gold related instruments. Exchange Traded Commodity Derivatives (ETCDs) having gold as the underlying shall be considered as gold related instrument for gold ETFs. There is no assurance or guarantee that the investment objective of the scheme would be achieved.

Kotak Nifty PSU Bank ETF

The investment objective of the scheme is to provide returns that closely correspond to the total returns of Nifty PSU Bank Index, subject to tracking errors. However, there is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak BSE Sensex ETF

The investment objective of the scheme is to provide returns before expenses that closely correspond to the total returns of the BSE SENSEX subject to tracking errors. However, there is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak Nifty 50 ETF

The investment objective of the scheme is to provide returns before expenses that closely correspond to the total returns of the Nifty 50 subject to tracking errors. However, there is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak Nifty Bank ETF

The investment objective of the scheme is to provide returns before expenses that closely correspond to the total returns of stocks as represented by the Nifty Bank Index subject to tracking errors. There is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak Nifty 50 Value 20 ETF

The investment objective of the scheme is to provide returns before expenses that closely correspond to the total returns of stocks as represented by the Nifty 50 Value 20 Index, subject to tracking errors. There is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak Nifty IT ETF

The investment objective of the scheme is to replicate the composition of the NIFTY IT Index and to generate returns that are commensurate with the performance of the NIFTY IT Index, subject to tracking errors. However, there is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak Nifty 100 Low Volatility 30 ETF

The investment objective of the scheme is to replicate the composition of the NIFTY 100 Low Volatility 30 Index and to generate returns that are commensurate with the performance of the NIFTY 100 Low Volatility 30 Index, subject to tracking errors. However, there is no assurance that the objective of the scheme will be realised.

Kotak Nifty Midcap 50 ETF

The investment objective of the scheme is to replicate the composition of the NIFTY Midcap 50 Index and to generate returns that are commensurate with the performance of the NIFTY Midcap 50 Index, subject to tracking errors. However, there is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak Nifty Alpha 50 ETF

The investment objective of the scheme is to replicate the composition of the NIFTY Alpha 50 Index and to generate returns that are commensurate with the performance of the NIFTY Alpha 50 Index, subject to tracking errors. However, there is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak Nifty India Consumption ETF

The investment objective of the scheme is to replicate the composition of the NIFTY India Consumption Index and to generate returns that are commensurate with the performance of the NIFTY India Consumption Index, subject to tracking errors. However, there is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak Nifty MNC ETF

The investment objective of the scheme is to replicate the composition of the NIFTY MNC Index and to generate returns that are commensurate with the performance of the NIFTY MNC Index, subject to tracking errors. However, there is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak Silver ETF

To generate returns that are in line with the performance of physical silver in domestic prices, subject to tracking error. The Scheme may also participate in silver related instruments. Exchange Traded Commodity Derivatives (ETCDs) having silver as the underlying shall be considered as Silver related instrument for Silver ETFs. However, there is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak Nifty 1D Rate Liquid ETF

The investment objective of the Scheme is to invest in Triparty repo on Government securities or treasury bills (TREPS). The Scheme aims to provide investment returns that, before expenses, closely correspond to the returns of the NIFTY 1D Rate Index, subject to tracking difference. There is no assurance or guarantee that the investment objective of the scheme would be achieved.

Kotak MSCI India ETF

The investment objective of the scheme is to replicate the composition of the MSCI India Index and to generate returns that are commensurate with the performance of the MSCI India Index, subject to tracking errors. However, there is no assurance that the objective of the scheme will be realized.

Kotak Nifty 100 Equal Weight ETF

The investment objective of the scheme is to replicate the composition of the Nifty 100 Equal Weight Index and to generate returns that are commensurate with the performance of the Nifty 100 Equal Weight Index, subject to tracking errors. However, there is no assurance that the objective of the scheme will be realized.

Kotak Nifty Midcap 150 ETF

The investment objective of the scheme is to replicate the composition of the Nifty Midcap 150 Index and to generate returns that are commensurate with the performance of the Nifty Midcap 150 Index, subject to tracking errors. However, there is no assurance that the objective of the scheme will be realized.

Kotak Nifty 200 Quality 30 ETF

The investment objective of the scheme is to replicate the composition of the Nifty200 Quality 30 Index and to generate returns that are commensurate with the performance of the Nifty200 Quality 30 Index, subject to tracking errors. However, there is no assurance that the objective of the scheme will be realized.

Kotak Nifty 200 Momentum 30 ETF

Passive Investment in equity and equity related securities replicating the composition of Nifty 200 Momentum 30 Index, subject to tracking error. There is no assurance that the investment objective of the scheme will be achieved.

Kotak Nifty Chemicals ETF

The investment objective of the scheme is to replicate the composition of the Nifty Chemicals Index and to generate returns that are commensurate with the performance of the Nifty Chemicals Index, subject to tracking errors. However, there is no assurance that the objective of the scheme will be realized.

Kotak Nifty Next 50 ETF

Passive Investment in equity and equity related securities replicating the composition of Nifty Next 50 Index, subject to tracking error. There is no assurance that the investment objective of the scheme will be achieved.

Kotak Nifty Next 50 Index Fund

The investment objective of the scheme is to replicate the composition of the Nifty Next 50 and to generate returns that are commensurate with the performance of the NIFTY Next 50 Index, subject to tracking errors. However, there is no assurance that the objective of the scheme will be realized.

Kotak Nifty SDL Apr 2027 Top 12 Equal Weight Index Fund

The investment objective of the scheme is to track the Nifty SDL Apr 2027 Top 12 Equal Weight Index by investing in SDLs, maturing on or before Apr 2027, subject to tracking errors. However, there is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak Nifty SDL Apr 2032 Top 12 Equal Weight Index Fund

The investment objective of the scheme is to track the Nifty SDL Apr 2032 Top 12 Equal Weight Index by investing in SDLs, maturing on or before Apr 2032, subject to tracking errors/difference. However, there is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak Nifty 50 Index Fund

The investment objective of the scheme is to replicate the composition of the Nifty 50 and to generate returns that are commensurate with the performance of the NIFTY 50 Index, subject to tracking errors. However, there is no assurance that the objective of the scheme will be realized.

Kotak Nifty SDL Plus AAA PSU Bond Jul 2028 60:40 Index Fund

The investment objective of the scheme is to track the Nifty SDL Plus AAA PSU Bond Jul 2028 60:40 Index by investing in SDLs and PSU Bonds, maturing on or before Jul 2028, subject to tracking difference. However, there is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak Nifty SDL Jul 2026 Index Fund

The investment objective of the scheme is to track the Nifty SDL Jul 2026 Index by investing in SDLs, maturing on or before July 2026, subject to tracking difference. There is no assurance or guarantee that the investment objective of the scheme would be achieved.

Kotak Nifty SDL Jul 2033 Index Fund

The investment objective of the scheme is to track the Nifty SDL Jul 2033 Index by investing in SDLs, maturing on or before July 2033, subject to tracking difference. There is no assurance or guarantee that the investment objective of the scheme would be achieved.

Kotak Nifty 200 Momentum 30 Index Fund

The investment objective of the scheme is to provide returns that, before expenses, corresponding to the total returns of the securities as represented by the underlying index, subject to tracking error. However, there is no assurance that the investment objective of the scheme will be achieved. The scheme does not assure or guarantee any returns.

Kotak Nifty Financial Services Ex-bank Index Fund

The investment objective of the scheme is to replicate the composition of the Nifty Financial Services Ex-Bank Index and to generate returns that are commensurate with the performance of the Nifty Financial Services Ex-Bank Index, subject to tracking errors. However, there is no assurance that the objective of the scheme will be realized. The scheme does not assure or guarantee any returns.

Kotak Nifty G-Sec July 2033 Index Fund

The investment objective of the scheme is to generate returns that are commensurate (before fees and expenses) with the performance of the Nifty G-Sec July 2033 Index, subject to tracking errors. However, there can be no assurance that the investment objective of the Scheme will be achieved.

Kotak CRISIL-IBX AAA Financial Services Index Sep 2027 Fund

The investment objective of the scheme is to generate returns that are commensurate (before fees and expenses) with the performance of CRISILIBX AAA Financial Services Index – Sep 2027 which seeks to track the performance of AAA issuers from the financial services sector maturing near target date of the index. However, there can be no assurance that the investment objective of the Scheme will be achieved.

Kotak CRISIL-IBX AAA Bond Financial Services Index – Dec 2026 Fund

The investment objective of the scheme is to generate returns that are commensurate (before fees and expenses) with the performance of CRISIL-IBX AAA Financial Services Index – Dec 2026 which seeks to track the performance of AAA issuers from the financial services sector maturing near target date of the index. However, there can be no assurance that the investment objective of the Scheme will be achieved.

Kotak CRISIL-IBX Financial Services 3-6 Months Debt Index Fund

The investment objective of the scheme is to generate returns that are commensurate (before fees and expenses) with the performance of CRISILIBX Financial Services 3-6 Months Debt Index that seeks to track the performance of Commercial Papers (Cps), Certificates of Deposit (CDs) & corporate bond securities maturing within 3 to 6 months from the date of inclusion in the index. However, there can be no assurance that the investment objective of the Scheme will be achieved.

Kotak Nifty Smallcap 50 Index Fund

The investment objective of the scheme is to replicate the composition of the Nifty Smallcap 50 Index and to generate returns that are commensurate with the performance of the Nifty Small cap 50 Index, subject to tracking errors. There is no assurance or guarantee that the investment objective of the scheme would be achieved.

Kotak BSE Housing Index Fund

The investment objective of the scheme is to replicate the composition of the BSE Housing Index and to generate returns that are commensurate with the performance of the BSE Housing Index, subject to tracking errors. There is no assurance or guarantee that the investment objective of the scheme would be achieved.

Kotak BSE PSU Index Fund

The investment objective of the scheme is to provide returns that, before expenses, corresponding to the total returns of the securities as represented by the underlying index, subject to tracking errors. However, there is no assurance that the objective of the scheme will be achieved.

Kotak BSE Sensex Index Fund

The investment objective of the scheme is to provide returns that, before expenses, corresponding to the total returns of the securities as represented by the underlying index, subject to tracking errors. However, there is no guarantee or assurance that the investment objective of the scheme will be achieved.

Kotak Nifty Smallcap 250 Index Fund

The investment objective of the scheme is to provide returns that, before expenses, corresponding to the total returns of the securities as represented by the underlying index, subject to tracking errors. However, there is no assurance that the investment objective of the Scheme will be achieved.

Kotak Nifty Midcap 50 Index Fund

The investment objective of the scheme is to provide returns that, before expenses, corresponding to the total returns of the securities as represented by the underlying index, subject to tracking errors. However, there is no guarantee or assurance that the investment objective of the scheme will be achieved.

Kotak Nifty Midcap 150 Momentum 50 Index Fund

The investment objective of the scheme is to provide returns that, before expenses, corresponding to the total returns of the securities as represented by the underlying index, subject to tracking errors. However, there is no guarantee or assurance that the investment objective of the scheme will be achieved.

Kotak Nifty Midcap 150 Index Fund

The investment objective of the scheme is to provide returns that, before expenses, corresponding to the total returns of the securities as represented by the underlying index, subject to tracking errors. However, there is no guarantee or assurance that the investment objective of the scheme will be achieved.

Kotak Nifty 100 Equal Weight Index Fund

The investment objective of the scheme is to provide returns that, before expenses, corresponding to the total returns of the securities as represented by the underlying index, subject to tracking errors. However, there is no guarantee or assurance that the investment objective of the scheme will be achieved.

Kotak Nifty 100 Low Volatility 30 Index Fund

The investment objective of the scheme is to provide returns that, before expenses, corresponding to the total returns of the securities as represented by the underlying index, subject to tracking errors. However, there is no assurance that the objective of the scheme will be achieved.

Kotak Nifty 50 Equal Weight Index Fund

The investment objective of the scheme is to provide returns that, before expenses, corresponding to the total returns of the securities as represented by the underlying index, subject to tracking errors. There is no assurance that the investment objective of the Scheme will be achieved.

Kotak Nifty Commodities Index Fund

The investment objective of the scheme is to provide returns that, before expenses, corresponding to the total returns of the securities as represented by the underlying index, subject to tracking errors. However, there is no assurance that the investment objective of the Scheme will be achieved.

Kotak Nifty India Tourism Index Fund

The investment objective of the scheme is to provide returns that, before expenses, corresponding to the total returns of the securities as represented by the underlying index, subject to tracking errors. However, there is no guarantee or assurance that the investment objective of the scheme will be achieved

Kotak Nifty Top 10 Equal Weight Index Fund

The investment objective of the scheme is to provide returns that, before expenses, corresponding to the total returns of the securities as represented by the underlying index, subject to tracking errors. However, there is no guarantee or assurance that the investment objective of the scheme will be achieved.

Kotak Nifty AAA Bond Financial Services Mar 2028 Index Fund

The investment objective of the scheme is to generate returns that are commensurate (before fees and expenses) with the performance of Nifty AAA Financial Services Bond Mar 2028 Index which seeks to track the performance of AAA issuers from the financial services sector maturing near target date of the index. However, there can be no assurance that the investment objective of the Scheme will be achieved.

Kotak Nifty 200 Quality 30 Index Fund

The investment objective of the scheme is to replicate the composition of the Nifty 200 Quality 30 Index and to generate returns that are commensurate with the performance of the Nifty 200 Quality 30 Index, subject to tracking errors. However, there is no assurance that the objective of the scheme will be realized.

Kotak Nifty Alpha 50 Index Fund

The investment objective of the scheme is to replicate the composition of the Nifty Alpha 50 Index and to generate returns that are commensurate with the performance of the Nifty Alpha 50 Index, subject to tracking errors. However, there is no assurance that the objective of the scheme will be realized.

Kotak CRISIL -IBX Financial Services 9 to 12 Months Debt Index Fund

The investment objective of the scheme is to generate returns that are commensurate (before fees and expenses) with the performance of CRISILIBX Financial Services 9 -12 Months Debt Index that seeks to track the performance of Commercial Papers (Cps), Certificates of Deposit (CDs) & corporate bond securities maturing within 9 to 12 months from the date of inclusion in the index. However, there can be no assurance that the investment objective of the Scheme will be achieved.

Kotak Nifty 500 Momentum 50 Index Fund

The investment objective of the scheme is to provide returns that, before expenses, corresponds to the total returns of the securities as represented by the underlying index, subject to tracking errors. However, there is no assurance that the objective of the scheme will be realized.

Kotak Nifty200 Value 30 Index Fund

The investment objective of the scheme is to provide returns that, before expenses, correspond to the total returns of the securities as represented by the underlying index, subject to tracking errors. However, there is no assurance that the objective of the scheme will be realized.

Kotak FMP Series 292

Close ended debt scheme. To generate returns through investments in debt and money market instruments with a view to significantly reduce the interest rate risk. The Scheme will invest in debt and money market securities, maturing on or before maturity of the scheme.

There is no assurance or guarantee that the investment objective of the scheme will be achieved.

Kotak FMP Series 300, Kotak FMP Series 304, Kotak FMP Series 305

Close ended debt schemes. To endeavor to provide regular income and capital growth with limited interest rate risk to the investors through investments in a portfolio comprising of debt instruments maturing on or before the maturity of the Scheme. Further there is no assurance that the investment objective of the aforesaid mentioned schemes will be achieved.

Kotak FMP Series 308, Kotak FMP Series 310.

Close ended debt schemes. The investment objective is to generate income by investing in debt and money market securities, maturing on or before the maturity of the scheme. Further there is no assurance that the investment objective of the aforesaid mentioned schemes will be achieved.

4. Significant Accounting Policies:

The Accounting Policies are in accordance with Securities and Exchange Board of India (Mutual Funds) Regulations, 1996, as may be amended from time to time.

For details of accounting policies please refer to Schedule 6 and 7 of the complete financial statements.

5. Unclaimed Dividends & Redemptions

Following are the scheme wise details of unclaimed dividend and redemption:

Scheme Name	Unclaimed Dividend		Unclaimed Redemption	
	No. of Investors	Amount (Rs. in Lakhs)	No. of Investors	Amount (Rs. in Lakhs)
Kotak ELSS Tax Saver Fund	8,190	288.68	1,128	202.30
Kotak Large & Midcap Fund(Erstwhile known as Kotak Equity Opportunities Fund)	7,326	353.41	2,563	229.71
Kotak Flexicap Fund	2,077	129.95	2,330	479.83
Kotak Large Cap Fund (Erstwhile known as Kotak Bluechip Fund)	1,458	118.49	1,969	167.65
Kotak Small Cap Fund	867	64.19	1,159	143.39
Kotak Contra Fund (Erstwhile known as Kotak India EQ Contra Fund)	818	65.03	219	34.91
Kotak Debt Hybrid Fund	723	23.92	83	7.77
Kotak Midcap Fund(Erstwhile known as Kotak Emerging Equity Fund)	442	42.53	1,376	203.06
Kotak Aggressive Hybrid Fund(Erstwhile known as Kotak Equity Hybrid Fund)	385	43.97	280	37.20
Kotak Bond Fund	227	18.10	39	4.44
Kotak Nifty 50 ETF	172	1.16	243	2.54
Kotak Infrastructure & Economic Reform Fund	143	6.90	264	35.15
Kotak Arbitrage Fund(Erstwhile known as Kotak Equity Arbitrage Fund)	108	25.94	79	73.26
Kotak Banking and PSU Debt Fund	86	13.93	7	0.22
Kotak BSE Sensex ETF	85	0.74	159	0.70
Kotak World Gold Fund **	80	1.42	85	13.29
Kotak Multi Asset Omni FOF (Erstwhile known as Kotak Multi Asset Allocator Fund of Fund-Dynamic)	64	0.77	53	11.56
Kotak Nifty PSU Bank ETF	59	0.95	5	0.01
Kotak Multicap Fund	47	7.45	308	28.65
Kotak Gilt Fund	41	7.56	9	0.20
Kotak Dynamic Bond Fund	35	1.64	43	65.50
Kotak Money Market Fund	32	5.47	89	8.99
Kotak Savings Fund	31	4.81	64	7.08
Kotak Multi Asset Allocation Fund	22	0.82	37	17.89
Kotak Liquid Fund	21	0.38	142	18.28
Kotak Multi Asset Allocation Fund **	21	2.55	21	9.18
Kotak Bond Short Term Fund	19	3.16	27	1.88
Kotak Equity Savings Fund	14	3.48	28	4.46
Kotak Business Cycle Fund	13	0.41	27	6.09
Kotak Corporate Bond Fund	9	0.02	58	4.64
Kotak Low Duration Fund	7	0.21	79	23.09
Kotak Global Emerging Market Overseas Equity Omni FOF(Erstwhile known as Kotak Global Emerging Market Fund)	6	0.04	180	26.77
Kotak NIFTY 1D Rate Liquid ETF	4	0.25	-	-
Kotak Credit Risk Fund	3	0.22	14	3.38
Kotak Balanced Advantage Fund	3	0.02	121	37.78
Kotak FMP 12M Series 10 **	2	0.02	-	-
Kotak Quarterly Interval Plan - Series 9 **	2	0.02	-	-
Kotak Quarterly Interval Plan - Series 10 **	2	0.02	2	0.01
Kotak FMP 12M Series 1 **	1	0.03	3	0.09
Kotak FMP 12M Series 9 **	1	0.01	-	-
Kotak Capital Protection Oriented Scheme Series 2 **	1	0.49	7	23.89
Kotak Capital Protection Oriented Scheme Series 4 **	1	0.04	4	3.23
Kotak Gold Fund	1	3.36	394	29.12
Kotak Dynamic Income Scheme **	1	0.01	-	-
Kotak Medium Term Fund	1	0.01	12	1.46
Kotak Mahindra MNC Scheme **	1	0.28	27	4.47
Kotak Quarterly Interval Plan - Series 3 **	1	0.03	-	-
Kotak Quarterly Interval Plan - Series 7 **	1	0.02	1	-
Kotak FMP Series 38 (370 Days) **	1	#	-	-
Kotak Mahindra Technology Scheme **	1	#	86	12.36
Kotak Overnight Fund	1	#	5	0.17

Scheme Name	Unclaimed Dividend		Unclaimed Redemption	
	No. of Investors	Amount (Rs. in Lakhs)	No. of Investors	Amount (Rs. in Lakhs)
Kotak Banking and Financial Services Fund	1	#	36	4.92
Kotak Healthcare Fund	1	#	14	3.13
Kotak Manufacture In India Fund	1	0.04	16	5.53
Kotak MNC Fund	1	0.01	24	32.12
Kotak Nifty Next 50 Index Fund	1	#	32	1.15
Kotak FMP Series 192 **	-	-	234	3.34
Kotak FMP Series 194 **	-	-	141	6.36
Kotak FMP Series 193 **	-	-	115	6.06
Kotak FMP Series 183 **	-	-	105	8.35
Kotak Nifty 50 Index Fund	-	-	70	2.38
Kotak Income Plus Arbitrage Omni FOF(Erstwhile known as Kotak Income Plus Arbitrage FOF)	-	-	62	1.89
Kotak Focused Fund(Erstwhile known as Kotak Focused Equity Fund)	-	-	48	19.64
Kotak Nifty Smallcap 50 Index Fund	-	-	31	0.52
Kotak Global Innovation Overseas Equity Omni FOF(Erstwhile known as Kotak Global Innovation Fund of Fund)	-	-	29	3.12
Kotak Wealth Builder Series I **	-	-	27	4.81
Kotak Twin Advantage Series III **	-	-	26	11.64
Kotak Technology Fund	-	-	25	3.06
Kotak Pioneer Fund	-	-	23	14.5
Kotak Special Opportunities Fund	-	-	23	13.22
Kotak Nifty 200 Momentum 30 Index Fund	-	-	21	0.41
Kotak Silver ETF Fund of Fund	-	-	21	22.47
Kotak Nifty Chemicals ETF	-	-	21	#
Kotak India Growth Fund Series 4 **	-	-	14	36.92
Kotak US Specific Equity Passive FOF(Erstwhile known as Kotak NASDAQ 100 FOF)	-	-	14	19.14
Kotak Nifty 200 Momentum 30 ETF	-	-	14	#
Kotak Nifty Next 50 ETF	-	-	13	#
Kotak ESG Exclusionary Strategy Fund	-	-	12	15.46
Kotak BSE PSU Index Fund	-	-	11	0.3
Kotak Nifty Midcap 50 Index Fund	-	-	11	0.36
Kotak Twin Advantage Series II **	-	-	10	3.77
Kotak Nifty India Tourism Index Fund	-	-	10	0.13
Kotak Nifty Smallcap 250 Index Fund	-	-	10	0.34
Kotak Nifty Alpha 50 ETF	-	-	8	#
Kotak Nifty Midcap 150 Momentum 50 Index Fund	-	-	8	0.07
Kotak Nifty 200 Quality 30 Index Fund	-	-	8	0.06
Kotak India Growth Fund Series 5 **	-	-	7	12.68
Kotak International REIT Overseas Equity Omni FOF(Erstwhile known as Kotak International REIT FOF)	-	-	7	1.42
Kotak Consumption Fund	-	-	7	2.59
Kotak Nifty 100 Low Volatility 30 Index Fund	-	-	7	6.2
Kotak BSE Housing Index Fund	-	-	7	0.38
Kotak Nifty Midcap 150 Index Fund	-	-	7	0.03
Kotak Nifty Commodities Index Fund	-	-	7	0.01
Kotak FMP Series 187 **	-	-	6	2.75
Kotak Long Duration Fund	-	-	6	0.1
Kotak Nifty Midcap 50 ETF	-	-	6	#
Kotak Hybrid Fixed Term Plan-Series I **	-	-	5	1.06
Kotak Hybrid Fixed Term Plan-Series 2 **	-	-	5	0.7
Kotak Nifty Financial Services Ex-Bank Index Fund	-	-	5	0.07
Kotak CRISIL-IBX AAA Financial Services Index-Sep 2027 Fund	-	-	5	0.02
Kotak Capital Protection Oriented Scheme Series 1 **	-	-	4	41.96
Kotak Gold Silver Passive FOF	-	-	4	0.82
Kotak Active Momentum Fund	-	-	4	1.1
Kotak Energy Opportunities Fund	-	-	4	#
Kotak Capital Protection Oriented Scheme Series 3 **	-	-	3	16.23

Scheme Name	Unclaimed Dividend		Unclaimed Redemption	
	No. of Investors	Amount (Rs. in Lakhs)	No. of Investors	Amount (Rs. in Lakhs)
Kotak Gold ETF	-	-	3	0.1
Kotak Nifty AAA Bond Jun 2025 HTM Index Fund **	-	-	3	0.02
Kotak Nifty G-Sec July 2033 Index Fund	-	-	3	0.18
Kotak Nifty SDL Jul 2033 Index Fund	-	-	3	0.14
Kotak MSCI India ETF	-	-	3	#
Kotak BSE Sensex Index Fund	-	-	3	0.03
Kotak Nifty200 Quality 30 ETF	-	-	3	#
Kotak Nifty Top 10 Equal Weight Index Fund	-	-	3	0.12
Kotak FMP 370 Days Series 9 **	-	-	2	0.53
Kotak FMP Series 46 (370 Days) **	-	-	2	209.88
Kotak FMP Series 55 (24M) **	-	-	2	#
Kotak FMP Series 215 **	-	-	2	0.36
Kotak FMP Series 228 **	-	-	2	0.3
Kotak Floating Rate Fund	-	-	2	21.78
Kotak Nifty SDL Apr 2032 Top 12 Equal Weight Index Fund	-	-	2	0.02
Kotak Quant Fund	-	-	2	0.01
Kotak Fixed Maturity Plan Series 328 90 days **	-	-	2	0.17
Kotak Nifty 100 Equal Weight ETF	-	-	2	#
Kotak Nifty 100 Equal Weight Index Fund	-	-	2	#
Kotak Transportation & Logistics Fund	-	-	2	0.02
Kotak CRISIL-IBX Financial Services 3-6 Months Debt Index Fund	-	-	2	0.02
Kotak Nifty 100 Low Volatility 30 ETF	-	-	2	#
Kotak Nifty 50 Equal Weight Index Fund	-	-	2	#
Kotak Rural Opportunities Fund	-	-	2	2.13
Kotak FMP 12M Series 8 **	-	-	1	0.07
Kotak Dynamic Asset Allocation **	-	-	1	0.1
Kotak Dynamic Fund of Funds **	-	-	1	124.53
Kotak Quarterly Interval Plan - Series I **	-	-	1	0.29
Kotak India Growth Fund Series I **	-	-	1	2.46
Kotak US Equity Fund **	-	-	1	0.13
Kotak Quarterly Interval Plan - Series 2 **	-	-	1	0.14
Kotak FMP Series 29 (370 Days) **	-	-	1	0.13
Kotak FMP Series 52 (370 Days) **	-	-	1	#
Kotak FMP Series 54 (370 Days) **	-	-	1	#
Kotak FMP 6M Series 7 **	-	-	1	0.03
Kotak FMP Series 122 (370 Days) **	-	-	1	0.01
Kotak FMP Series 140 (1095 Days) **	-	-	1	0.55
Kotak FMP Series 160 (1039 Days) **	-	-	1	2.91
Kotak FMP Series 210 **	-	-	1	0.07
Kotak FMP Series 214 **	-	-	1	0.29
Kotak FMP Series 216 **	-	-	1	0.15
Kotak FMP Series 239 **	-	-	1	0.3
Kotak FMP Series 248 **	-	-	1	1.57
Kotak FMP Series 257 **	-	-	1	0.46
Kotak FMP Series 267 **	-	-	1	47.63
Kotak FMP Series 268 **	-	-	1	0.05
Kotak Nifty SDL Apr 2027 Top 12 Equal Weight Index Fund	-	-	1	0.02
Kotak FMP Series 325 **	-	-	1	0.06
Kotak FMP Series 327 **	-	-	1	0.06
Kotak CRISIL-IBX AAA Bond Financial Services Index - Dec 2026 Fund	-	-	1	#
Kotak Nifty Midcap 150 ETF	-	-	1	#
Kotak Nifty Alpha 50 Index Fund	-	-	1	#
Kotak CRISIL-IBX Financial Services 9 to 12 Months Debt Index Fund	-	-	1	0.01
Kotak Dividend Yield Fund	-	-	1	#
Kotak Nifty500 Momentum 50 Index Fund	-	-	1	#

** Matured/Merged Scheme

Less than Rs. 0.005 Lakhs

While KMAMC shall continue to make efforts to ensure that the unclaimed amounts are paid to rightful investors, we would earnestly request our investors to recheck their folio's for unclaimed balances if any and make suitable requests to the KMAMC or CAMS.

6. Statutory Information:

- The Sponsors are not responsible or liable for any loss resulting from the operation of the Schemes of the Fund beyond their initial contribution of Rs. One Lakh for setting up the Fund and has also contributed Rs. One Lakh Fifty Thousand as additional corpus.
- The price and redemption value of the units, and income from them, can go up as well as down with the fluctuations in the market value of its underlying investments in securities.
- Full Annual Report shall be disclosed on the website (www.kotakmf.com) and shall be available for inspection at the Head Office of Kotak Mahindra Mutual Fund. On written request, present and prospective unitholders/investors can obtain a physical copy of the trust deed, the annual report and scheme related documents at a nominal price.
- The annual report of Kotak Mahindra Asset Management Company Limited is disclosed on website <https://www.kotakmf.com/Information/statutory-disclosure>. Unitholders, if they so desire, may request for the annual report of Kotak Mahindra Asset Management Company Limited.

7. Disclosure of investor complaints

In accordance with para 5.13 on Disclosure of Investor complaints with respect to Mutual Funds, of SEBI Master circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, disclosure on investor complaints with respect to schemes of Kotak Mahindra Mutual Fund during Financial Year 2025-2026 is enclosed herewith vide Annexure 1.

8. General Policies and Procedures for exercising the voting rights.

In view of SEBI guidelines related to "Role of Mutual Funds in Corporate Governance of Public Listed Companies", KMAMC has formulated its "Policy for Proxy Voting in Public Listed Companies". The said policy is enclosed herewith as Annexure 2(a). The details of actual exercise of proxy votes along with the summary of votes cast during the Financial Year 2025-2026 and the scrutinizer's certification thereon are disclosed on our website. The same can be accessible by clicking the given link: <https://www.kotakmf.com/Information/statutory-disclosure>. The scrutinizer certificate is enclosed herewith as Annexure 2(b).

9. Disclosure of scheme wise changes in Riskometer.

In accordance with para 17.4 on Product Labelling in Mutual Funds, of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, disclosure of scheme wise changes in riskometer in schemes of Kotak Mahindra Mutual fund during Financial year 2025-26 is enclosed herewith vide Annexure 3.

10. Report on implementation of principles of Stewardship Code

In accordance with the requirements of para 6.16.15 of SEBI Master circular No. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024 a report on implementation of every Principle may be sent as a part of annual intimation to the unitholders. The said report on implementation of every Principle as enumerated in the Stewardship Policy is disclosed on our website <https://www.kotakmf.com/Information/statutory-disclosure/Stewardship Policy>.

11. Liability and Responsibility Of Trustee And Sponsor(s)

The primary responsibility of the Trustee is to safeguard the interest of the Unitholders and inter-alia ensure that KMAMC functions in the interest of investors and in accordance with the Regulations, the provisions of the Trust Deed and the Statement of Additional Information, Scheme Information Document/Offer Document of the respective Schemes. From the information provided to the Trustee at its periodic Board and committee meetings and the reviews the Trustee has undertaken through its Board of Directors at such periodic meetings the Trustee believes that KMAMC has operated in the interests of the Unitholders.

The Sponsors are not responsible or liable for any loss resulting from the operation of the Schemes of the Fund beyond their initial contribution of Rs. One Lakh for setting up the Fund and has also contributed Rs. One Lakh Fifty Thousand as additional corpus.

12. Other items

A. Key Regulatory Changes:

During the year, the key SEBI circulars/letters/amendments pertaining to the mutual fund area issued by SEBI/AMFI are as follows:

- Change in cut-off timings to determine applicable NAV with respect to repurchase/redemption of units in overnight schemes of Mutual Funds;
- Strengthening the monitoring mechanism to detect potential and/or actual cases of mis-selling of MF schemes by MFDs and reporting the cases of mis-selling to AMFI.
- Accessibility and Inclusiveness of Digital KYC to Persons with Disabilities;
- Timelines for rebalancing of portfolios of mutual fund schemes in cases of all passive breaches;
- Rights of Persons with Disabilities Act, 2016 and rules made thereunder-mandatory compliance by all Regulated Entities;
- Additional incentives to distributors for onboarding new individual investors from B-30 cities and women investors;
- Categorization and Rationalization of Mutual Fund Schemes;
- Valuation of physical Gold and Silver held by mutual fund schemes
- Introduction of Voluntary Lock-in Debit freeze facility to Mutual Fund Folios

which have been appropriately implemented by Kotak Mahindra Mutual Fund, as applicable.

Mr. Sharad Bhatia
Director
DIN: 07327383

Mr. Chandrashekhar Sathe
Director
DIN: 00017605

Place: Mumbai

Date: June 24, 2026

- Scheme related disclosures pertaining to product labelling, benchmark(s) and riskometer (s) are enclosed as **Annexure 4**

Annexure 1

Redressal of Complaints received during the period: 01/04/2025 to 31/03/2026													
Name of the Mutual Fund: Kotak Mahindra Mutual Fund													
Total Number of Folios: 11541008													
Part A: Total complaints report (including complaints received through SCORES)													
Complaint Code	Type of Complaint#	(a) No. of complaints pending at the beginning of the period	(b) No of complaints received during the period	Action on (a) and (b)									
				Resolved					Non Actionable*	Pending			
				Within 30 days	30-60 days	60-180 days	Beyond 180 days	Average time taken ^ (in days)		0-3 months	3-6 months	6-12 months	Beyond 12 months
I A	Non receipt of amount declared under Income Distribution cum Capital Withdrawal option	0	0	0	0	0	0	0	0	0	0	0	0
I B	Interest on delayed payment of amount declared under Income Distribution cum Capital Withdrawal option	0	0	0	0	0	0	0	0	0	0	0	0
I C	Non receipt of Redemption Proceeds	0	6	6	0	0	0	3	0	0	0	0	0
I D	Interest on delayed payment of Redemption	0	0	0	0	0	0	0	0	0	0	0	0
II A	Non receipt of Statement of Account/Unit Certificate	0	0	0	0	0	0	0	0	0	0	0	0
II B	Discrepancy in Statement of Account	0	0	0	0	0	0	0	0	0	0	0	0
II C	Data corrections in Investor details	0	274	274	0	0	0	2	0	0	0	0	0
II D	Non receipt of Annual Report/Abridged Summary	0	0	0	0	0	0	0	0	0	0	0	0
III A	Wrong switch between Schemes	0	0	0	0	0	0	0	0	0	0	0	0
III B	Unauthorized switch between Schemes	0	1	1	0	0	0	2	0	0	0	0	0
III C	Deviation from Scheme attributes	0	0	0	0	0	0	0	0	0	0	0	0
III D	Wrong or excess charges/load	0	0	0	0	0	0	0	0	0	0	0	0
III E	Non updation of changes viz. address, PAN, bank details, nomination, etc	0	17	17	0	0	0	2	0	0	0	0	0
III F	Delay in allotment of Units	0	4	4	0	0	0	4	0	0	0	0	0
III G	Unauthorized Redemption	0	0	0	0	0	0	0	0	0	0	0	0
IV	Others	0	140	124	0	0	0	3	16	0	0	0	0

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

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

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

Annexure 1

Part B: Report on complaints received through SCORES													
Complaint Code	Type of Complaint#	(a) No. of complaints pending at the beginning of the period	(b) No of complaints received during the period	Action on (a) and (b)									
				Resolved					Non Actionable*	Pending			
				Within 30 days	30-60 days	60-180 days	Beyond 180 days	Average time taken ^ (in days)		0-3 months	3-6 months	6-12 months	Beyond 12 months
I A	Non receipt of amount declared under Income Distribution cum Capital Withdrawal option	0	0	0	0	0	0	0	0	0	0	0	0
I B	Interest on delayed payment of amount declared under Income Distribution cum Capital Withdrawal option	0	0	0	0	0	0	0	0	0	0	0	0
I C	Non receipt of Redemption Proceeds	0	6	6	0	0	0	3	0	0	0	0	0
I D	Interest on delayed payment of Redemption	0	0	0	0	0	0	0	0	0	0	0	0
II A	Non receipt of Statement of Account/Unit Certificate	0	0	0	0	0	0	0	0	0	0	0	0
II B	Discrepancy in Statement of Account	0	0	0	0	0	0	0	0	0	0	0	0
II C	Data corrections in Investor details	0	3	3	0	0	0	5	0	0	0	0	0
II D	Non receipt of Annual Report/Abridged Summary	0	0	0	0	0	0	0	0	0	0	0	0
III A	Wrong switch between Schemes	0	0	0	0	0	0	0	0	0	0	0	0
III B	Unauthorized switch between Schemes	0	0	0	0	0	0	0	0	0	0	0	0
III C	Deviation from Scheme attributes	0	0	0	0	0	0	0	0	0	0	0	0
III D	Wrong or excess charges/load	0	0	0	0	0	0	0	0	0	0	0	0
III E	Non updation of changes viz. address, PAN, bank details, nomination, etc	0	2	2	0	0	0	3	0	0	0	0	0
III F	Delay in allotment of Units	0	0	0	0	0	0	0	0	0	0	0	0
III G	Unauthorized Redemption	0	0	0	0	0	0	0	0	0	0	0	0
IV	Others	0	102	86	0	0	0	3	16	0	0	0	0

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

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

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

Annexure 1

Part C: Trend of monthly disposal of complaints (including complaints received through SCORES)					
Name of Mutual Fund : Kotak Mahindra Mutual Fund					
SN	MonthYear	Carried forward from previous month	Received	Resolved*	Pending**
1	Apr-25	0	36	36	0
2	May-25	0	37	37	0
3	Jun-25	0	45	40	5
4	Jul-25	5	35	37	3
5	Aug-25	3	36	39	0
6	Sep-25	0	41	40	1
7	Oct-25	1	36	36	1
8	Nov-25	1	37	37	1
9	Dec-25	1	37	36	2
10	Jan-26	2	28	27	3
11	Feb-26	3	42	44	1
12	Mar-26	1	32	33	0

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

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

Annexure 1

Part D: Trend of annual disposal of complaints (including complaints received through SCORES) Name of Mutual Fund : Kotak Mahindra Mutual Fund					
SN	Year	Carried forward from previous year	Received during the year	Resolved during the year	Pending at the end of the year
1	2017-18	2	544	545	1
2	2018-19	1	491	492	0
3	2019-20	0	466	466	0
4	2020-21	0	482	481	1
5	2021-22	1	1379	1372	8
6	2022-23	8	1193	1189	12
7	2023-24	12	1096	1095	13
8	2024-25	13	919	932	0
9	2025-26	0	442	442	0

Annexure-2(a)

Voting Policy

Kotak Mahindra Asset Management Company Limited (KMAMC) is a believer in the principle that good Corporate Governance enhances the value of the company.

As an investment manager with a fiduciary responsibility towards its unitholders, KMAMC believes that it should exercise its right to vote neither for nor against management, but always in the best interests of unitholders of its schemes.

One of the primary factors KMAMC considers when determining the desirability of investing in a particular company is the quality and depth of its management. We recognize that a company's management is entrusted with the day-to-day operations of the company, as well as its long-term direction and strategic planning, subject to the oversight of the company's board of directors.

Accordingly, our proxy voting guidelines are not intended to substitute our judgment for management's with respect to the company's day-to-day operations. Rather, our voting guidelines are designed to promote accountability of a company's management and board of directors to its shareholders; to align the interests of management with those of shareholders; and, to encourage companies to adopt best practices in terms of their corporate governance. We rely on a company's disclosures, its Board's recommendations, a company's track record, specific best practices codes, our research analysis and, most importantly, our Fund Management Departments views, in making voting decisions.

KMAMC will follow the following policy and procedure for exercising voting rights:

1. Appointment of Voting Committee ("The Committee")

Voting Committee was appointed by the Board in June 2014. The policy allows the Voting Committee to delegate rights under the Voting Policy to the Fund Managers of the Schemes, subject to such controls as they deem fit.

Subsequently, in September 2015, the voting rights under the policy have been delegated to CIO-Equities & Fixed Income* and all such Fund Managers of the schemes where there is holding in the company for which voting is to be done by the Voting Committee. CIO-Equities & Fixed Income* and all such Fund Managers shall report to Voting Committee. Wherever CIO-Equities & Fixed Income* and Fund Managers of the schemes require an opinion on voting decision, it shall consult the Voting Committee for voting decision.

* CIO-Fixed Income in case of holding in REIT / INVIT units, where such investment decision is taken by Debt Fund Manager.

2. Principles for Voting

- i. KMAMC shall compulsorily cast votes on all the resolutions. Even equity holding in passive investment schemes like ETF, Index Funds shall be considered for the purpose of voting.
- ii. In case of no economic interest on the day of voting (for e.g. Nil holding), the Mutual Fund is exempted from compulsorily casting of votes.
- iii. Voting is completely discretionary i.e. the decision may include to "vote for" or "against" or divide votes between "for" and "against". The rationale for decision taken on "voting for / voting against" shall be recorded in writing by the Voting Committee.
- iv. The Voting Committee will exercise proxy voting discretion on particular types of proposals.
- v. The vote shall be cast at Mutual Fund Level. However, in case a Fund Manager/(s) of any specific scheme has strong view against the views of Fund Manager/(s) of the other schemes, the voting at scheme level shall be allowed subject to recording of detailed rationale for the same.
- vi. In respect of voting for holding in ESG scheme(s), it shall be ensured that:
 - Voting decisions are in accordance with the objectives of the scheme.
 - Under the rationale for voting decision (whether "in favour" or "against"), KMAMC shall categorically disclose whether the resolution has or has not been supported due to any environmental, social or governance reasons.
 - The disclosure of voting rationale may be made at the Mutual Fund level. However, in instances wherein the voting approach for ESG and non-ESG schemes is not same, the details and rationale for votes cast on behalf of ESG schemes and non-ESG schemes shall be disclosed separately.
- vii. Assessment of implication of voting: The Voting Committee has the responsibility for the content, interpretation and application of the proxy votes and assessing the impact on the company of such voting. All the matters will be addressed on a case to case basis keeping in view the interest of unitholders.
- viii. Manner of Voting: KMAMC shall carry out voting either by e-voting, voting through proxy or by physically attending the meetings.
- ix. Voting Advisors / Third Party – KMAMC may utilize the services of Proxy Advisory Firm/s and/or Third Party, which provide following services:
 - Proxy advisory report analyzing resolutions put up for consideration of shareholders and giving analysis of the resolutions put up to shareholders vote.
 - Voting recommendation on all resolutions placed for shareholder consideration.
 - General analysis about the company covered highlighting any corporate governance issues.

In such cases, KMAMC shall consider the proxy advisory report provided by Proxy Advisory Firm/s and/ or Third Party. KMAMC may go with the voting recommendations as provided by Proxy Advisory Firm/s and/ or Third Party, or may change it based on additional due diligence i.e. the final voting decision shall vest with KMAMC.

3. Governance measures

Investment in companies that have subscribed to the units of their schemes, KMAMC shall not make any distinction between companies that have invested in KMMF schemes vis-a-vis other companies. All companies will be treated on par for the purpose of this voting policy.

4. Decision making in the Committee

Each matter submitted to the Committee will be determined by the vote of a majority of the members present at the meeting. Should the vote concerning one or more recommendations be tied in a vote of the Committee the final voting decision will be taken by the CEO/ MD.

5. Resolving conflicts of interest

The Committee is also responsible for monitoring and resolving possible material conflicts between the interests of KMAMC and those of unitholders with respect to proxy voting. The Committee shall always ensure that voting will be in the exclusive interest of the unitholders of the schemes.

6. Representation at the general body meeting

The Committee may through a suitable delegation, exercise its decision on voting at the meetings in favour of any of its authorized representatives.

7. Disclosures

KMAMC shall follow the disclosure requirements in accordance with the guidelines set out by SEBI and as may be modified from time to time. The disclosures shall be made at such places and at such periodicity as defined by SEBI from time to time.

This policy has been approved by the Board of Directors of Kotak Mahindra Asset Management Company Limited at their meeting held on 19th January 2026 and Board of Directors of Kotak Mahindra Trustee Company Limited at their meeting held on 21st January 2026.

This policy would be reviewed and updated at least on an annual basis or as and when there are regulatory changes.

Annexure 2(b)

M. P. Chitale & Co.**Chartered Accountants**

708, Trade World, 'C' Wing, Kamala Mills Compound, Senapati Bapat Marg, Lower Parel, Mumbai 400 013. • Tel.: 43474301-43474303

**The Board of Trustees,
Kotak Mahindra Trustee Company Ltd.**

Kotak Infiniti, 6th Floor, Building No.21,
Infinity Park, Goregaon Mulund Link Road,
General AK Vaidya Marg,
Malad (E), Mumbai.

We have been appointed by Kotak Mahindra Asset Management Company Ltd. ('KMAMC') as scrutinizer to provide certification on the proxy reports being disclosed by the AMC in terms of Clause 6.16.7 of SEBI Master Circular SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024 to issue a certificate to be submitted to trustees.

We have verified the voting disclosures made by KMAMC on quarterly basis for the period April 2025 to March 2026 on the basis of data obtained from custodian and the AMC w.r.t. the voting decision (either to vote for/against/abstain from voting) duly supported by the rationale for each agenda item intimated to proxy and confirmations sent by proxy for voting carried out.

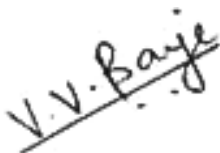
We have also verified the annual voting disclosures made by KMAMC on the website for the year 2025-26 on the basis of above quarterly disclosures.

We certify that AMC has disclosed details of all the votes cast in the format specified in the circular. We also certify that the voting reports disclosed by the AMC on its website, are in accordance with the requirements of Clause 6.16 of SEBI Master Circular SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024 except for voting in respect of Cognizant Technology Solutions during quarter ended June 30, 2025 by Kotak Technology Fund could not be exercised as the email received from custodian on a proposed resolution did not mention brief details of voting in the subject line of email, resulting in the AMC inadvertently missing the voting communication. The necessary corrective action(s) have been implemented to help avoid recurrence and the said instance was reported to the Board of Trustees and SEBI in the Compliance Test Report and Half Yearly Trustee Report to SEBI.

This certification has been issued for submission to Board of Directors of Kotak Mahindra Trustee Company Ltd. to disclose the same in Kotak Mahindra Mutual Fund's Annual Report and on the website in terms of Clause 6.16.7 of SEBI Master Circular SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024 and should not be used for any other purpose other than mentioned in the said circular.

Yours faithfully,

For M.P. Chitale & Co.
Chartered Accountants
Firm Reg. No. 101851W

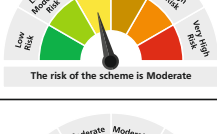
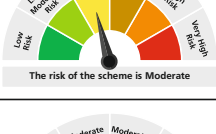


Vidya Barje
Partner
M. No. 104994
Mumbai, May 14, 2026
UDIN: 26114236QFNMAU2228

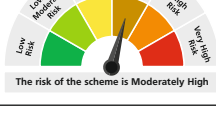
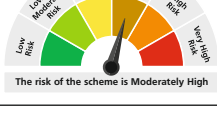
Annexure 3

SCHEME WISE CHANGES IN RISK-O-METER

Changes in Risk-o-meter of the schemes of Kotak Mahindra Mutual Fund during the period March 31, 2025 to March 31, 2026

Sr. No.	Scheme name	Risk-o-meter level at the start of the financial year (31st March 2025)	Risk-o-meter level at the end of the financial year (31st March 2026)	No. of changes in Risk-o-meter during the financial year
1	Kotak Active Momentum Fund*	-		2
2	Kotak Aggressive Hybrid Fund (Previously : Kotak Equity Hybrid Fund)			0
3	Kotak Arbitrage Fund (Previously : Kotak Equity Arbitrage Fund)			0
4	Kotak Balanced Advantage Fund			0
5	Kotak Banking & Financial Services Fund			0
6	Kotak Banking and PSU Debt Fund			0
7	Kotak Bond Fund			0
8	Kotak Bond Short Term Fund			0
9	Kotak BSE Housing Index Fund			0
10	Kotak BSE PSU Index Fund			0
11	Kotak BSE Sensex ETF			0

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Sr. No.	Scheme name	Risk-o-meter level at the start of the financial year (31st March 2025)	Risk-o-meter level at the end of the financial year (31st March 2026)	No. of changes in Risk-o-meter during the financial year
12	Kotak BSE Sensex Index Fund			0
13	Kotak Business Cycle Fund			0
14	Kotak Consumption Fund			0
15	Kotak Contra Fund (Previously : Kotak India EQ Contra Fund)			0
16	Kotak Corporate Bond Fund			0
17	Kotak Credit Risk Fund			4
18	Kotak CRISIL- IBX AAA Bond Financial Services Index - Dec 2026 Fund			0
19	Kotak CRISIL-IBX AAA Financial Services Index-Sep 2027 Fund			1
20	Kotak Crisil-IBX Financial Services 3-6 Months Debt Index Fund			0
21	Kotak CRISIL-IBX Financial Services 9 to 12 Months Debt Index Fund*	-		0
22	Kotak Debt Hybrid Fund			0

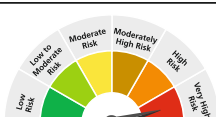
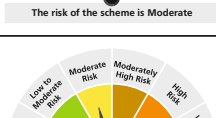
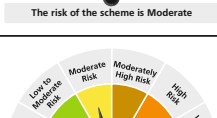
Annexure 3

Sr. No.	Scheme name	Risk-o-meter level at the start of the financial year (31st March 2025)	Risk-o-meter level at the end of the financial year (31st March 2026)	No. of changes in Risk-o-meter during the financial year
23	Kotak Dividend Yield Fund*	-	 The risk of the scheme is Very High	2
24	Kotak Dynamic Bond Fund	 The risk of the scheme is Moderately High	 The risk of the scheme is Moderately High	0
25	Kotak ELSS Tax Saver Fund	 The risk of the scheme is Very High	 The risk of the scheme is Very High	0
26	Kotak Energy Opportunities Fund*	-	 The risk of the scheme is Very High	2
27	Kotak Equity Savings Fund	 The risk of the scheme is Moderately High	 The risk of the scheme is Moderately High	0
28	Kotak ESG Exclusionary Strategy Fund	 The risk of the scheme is Very High	 The risk of the scheme is Very High	0
29	Kotak Flexicap Fund	 The risk of the scheme is Very High	 The risk of the scheme is Very High	0
30	Kotak Floating Rate Fund	 The risk of the scheme is Low to Moderate	 The risk of the scheme is Moderate	1
31	Kotak FMP Series 292	 The risk of the scheme is Low to Moderate	 The risk of the scheme is Low	1
32	Kotak FMP Series 300	 The risk of the scheme is Low to Moderate	 The risk of the scheme is Low	1
33	Kotak FMP Series 304	 The risk of the scheme is Moderate	 The risk of the scheme is Moderate	0

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Sr. No.	Scheme name	Risk-o-meter level at the start of the financial year (31st March 2025)	Risk-o-meter level at the end of the financial year (31st March 2026)	No. of changes in Risk-o-meter during the financial year
34	Kotak FMP Series 305			1
35	Kotak FMP Series 308			1
36	Kotak FMP Series 310			1
37	Kotak Focused Fund (Previously : Kotak Focused Equity Fund)			0
38	Kotak Gilt Fund			0
39	Kotak Global Emerging Market Overseas Equity Omni FOF (Previously : Kotak Global Emerging Market Fund)			0
40	Kotak Global Innovation Overseas Equity Omni FOF (Previously : Kotak Global Innovation Fund of Fund)			0
41	Kotak Gold ETF			0
42	Kotak Gold Fund			2
43	Kotak Gold Silver Passive FOF*	-		0
44	Kotak Healthcare Fund			0

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Sr. No.	Scheme name	Risk-o-meter level at the start of the financial year (31st March 2025)	Risk-o-meter level at the end of the financial year (31st March 2026)	No. of changes in Risk-o-meter during the financial year
45	Kotak Income Plus Arbitrage Omni FOF (Previously : Kotak Income Plus Arbitrage FOF)	 The risk of the scheme is Moderate	 The risk of the scheme is Moderate	0
46	Kotak Infrastructure and Economic Reform Fund	 The risk of the scheme is Very High	 The risk of the scheme is Very High	0
47	Kotak International REIT Overseas Equity Omni FOF (Previously : Kotak International REIT FOF)	 The risk of the scheme is Very High	 The risk of the scheme is Very High	0
48	Kotak Large & Midcap Fund (Previously : Kotak Equity Opportunities Fund)	 The risk of the scheme is Very High	 The risk of the scheme is Very High	0
49	Kotak Large Cap Fund (Previously : Kotak Bluechip Fund)	 The risk of the scheme is Very High	 The risk of the scheme is Very High	0
50	Kotak Liquid Fund	 The risk of the scheme is Moderate	 The risk of the scheme is Moderate	2
51	Kotak Long Duration Fund	 The risk of the scheme is Moderate	 The risk of the scheme is Moderate	0
52	Kotak Low Duration Fund	 The risk of the scheme is Moderate	 The risk of the scheme is Low to Moderate	3
53	Kotak Manufacture In India Fund	 The risk of the scheme is Very High	 The risk of the scheme is Very High	0
54	Kotak Medium Term Fund	 The risk of the scheme is Moderately High	 The risk of the scheme is High	1
55	Kotak Midcap Fund (Previously : Kotak Emerging Equity Fund)	 The risk of the scheme is Very High	 The risk of the scheme is Very High	0

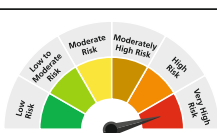
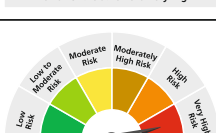
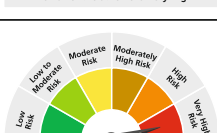
Annexure 3

Sr. No.	Scheme name	Risk-o-meter level at the start of the financial year (31st March 2025)	Risk-o-meter level at the end of the financial year (31st March 2026)	No. of changes in Risk-o-meter during the financial year
56	Kotak MNC Fund			0
57	Kotak Money Market Fund			2
58	Kotak MSCI India ETF			0
59	Kotak Multi Asset Allocation Fund			0
60	Kotak Multi Asset Omni FOF (Previously : Kotak Multi Asset Allocator Fund of Fund - Dynamic)			0
61	Kotak Multi Factor Passive FOF*	-		0
62	Kotak Multicap Fund			0
63	Kotak Nifty 100 Equal Weight ETF			0
64	Kotak Nifty 100 Equal Weight Index Fund			0
65	Kotak Nifty 100 Low Volatility 30 ETF			0
66	Kotak Nifty 100 Low Volatility 30 Index Fund			0

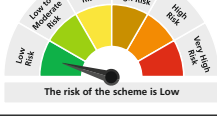
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Sr. No.	Scheme name	Risk-o-meter level at the start of the financial year (31st March 2025)	Risk-o-meter level at the end of the financial year (31st March 2026)	No. of changes in Risk-o-meter during the financial year
67	Kotak NIFTY 1D Rate Liquid ETF			0
68	Kotak Nifty 200 Momentum 30 ETF*	-		0
69	Kotak Nifty 200 Momentum 30 Index Fund			0
70	Kotak Nifty 200 Quality 30 ETF*	-		0
71	Kotak Nifty 200 Quality 30 Index Fund*	-		0
72	Kotak Nifty 50 Equal Weight Index Fund			0
73	Kotak Nifty 50 ETF			0
74	Kotak Nifty 50 Index Fund			0
75	Kotak Nifty 50 Value 20 ETF			0
76	Kotak Nifty 500 Momentum 50 Index Fund*	-		0
77	Kotak Nifty AAA Bond Financial Services Mar 2028 Index Fund*	-		1

Annexure 3

Sr. No.	Scheme name	Risk-o-meter level at the start of the financial year (31st March 2025)	Risk-o-meter level at the end of the financial year (31st March 2026)	No. of changes in Risk-o-meter during the financial year
78	Kotak Nifty Alpha 50 ETF			0
79	Kotak Nifty Alpha 50 Index Fund*	-		0
80	Kotak Nifty Bank ETF			0
81	Kotak Nifty Chemicals ETF*	-		0
82	Kotak Nifty Commodities Index Fund			0
83	Kotak Nifty Financial Services Ex-Bank Index Fund			0
84	Kotak Nifty G-Sec July 2033 Index Fund			0
85	Kotak Nifty India Consumption ETF			0
86	Kotak Nifty India Tourism Index Fund			0
87	Kotak Nifty IT ETF			0
88	Kotak Nifty Midcap 150 ETF			0

Annexure 3

Sr. No.	Scheme name	Risk-o-meter level at the start of the financial year (31st March 2025)	Risk-o-meter level at the end of the financial year (31st March 2026)	No. of changes in Risk-o-meter during the financial year
89	Kotak Nifty Midcap 150 Index Fund			0
90	Kotak Nifty Midcap 150 Momentum 50 Index Fund			0
91	Kotak Nifty Midcap 50 ETF			0
92	Kotak Nifty Midcap 50 Index Fund			0
93	Kotak Nifty MNC ETF			0
94	Kotak Nifty Next 50 ETF*	-		0
95	Kotak Nifty Next 50 Index Fund			0
96	Kotak Nifty PSU Bank ETF			0
97	Kotak Nifty SDL Apr 2027 Top 12 Equal Weight Index Fund			0
98	Kotak Nifty SDL Apr 2032 Top 12 Equal Weight Index Fund			0
99	Kotak Nifty SDL Jul 2026 Index Fund			1

Annexure 3

Sr. No.	Scheme name	Risk-o-meter level at the start of the financial year (31st March 2025)	Risk-o-meter level at the end of the financial year (31st March 2026)	No. of changes in Risk-o-meter during the financial year
100	Kotak Nifty SDL Jul 2033 Index Fund	 The risk of the scheme is Moderate	 The risk of the scheme is Moderate	0
101	Kotak Nifty SDL Plus AAA PSU Bond Jul 2028 60 - 40 Index Fund	 The risk of the scheme is Low to Moderate	 The risk of the scheme is Low to Moderate	2
102	Kotak Nifty Smallcap 250 Index Fund	 The risk of the scheme is Very High	 The risk of the scheme is Very High	0
103	Kotak Nifty Smallcap 50 Index Fund	 The risk of the scheme is Very High	 The risk of the scheme is Very High	0
104	Kotak Nifty Top 10 Equal Weight Index Fund*	-	 The risk of the scheme is Very High	0
105	Kotak Nifty200 Value 30 Index Fund*	-	 The risk of the scheme is Very High	0
106	Kotak Overnight Fund	 The risk of the scheme is Low	 The risk of the scheme is Low	2
107	Kotak Pioneer Fund	 The risk of the scheme is Very High	 The risk of the scheme is Very High	0
108	Kotak Quality Overseas Equity Omni FOF*	-	 The risk of the scheme is Low	1
109	Kotak Quant Fund	 The risk of the scheme is Very High	 The risk of the scheme is Very High	0
110	Kotak Rural Opportunities Fund*	-	 The risk of the scheme is Very High	2

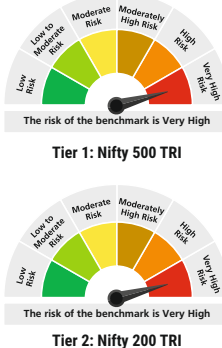
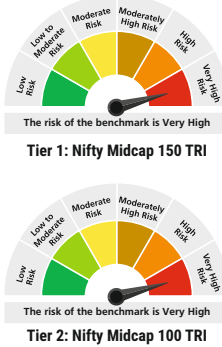
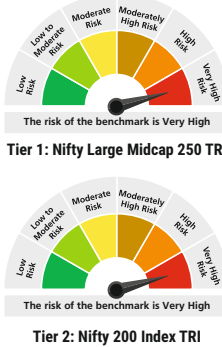
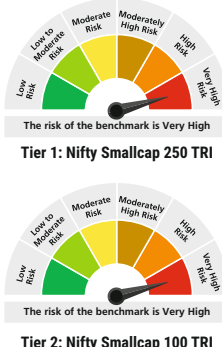
Annexure 3

Sr. No.	Scheme name	Risk-o-meter level at the start of the financial year (31st March 2025)	Risk-o-meter level at the end of the financial year (31st March 2026)	No. of changes in Risk-o-meter during the financial year
111	Kotak Savings Fund			1
112	Kotak Services Fund*	-		2
113	Kotak Silver ETF			0
114	Kotak Silver ETF Fund of Fund			0
115	Kotak Small Cap Fund			0
116	Kotak Special Opportunities Fund			0
117	Kotak Technology Fund			0
118	Kotak Transportation and Logistics Fund			0
119	Kotak US Specific Equity Passive FOF (Previously : Kotak NASDAQ 100 Fund of Fund)			0

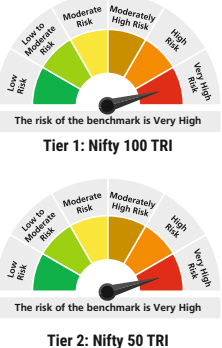
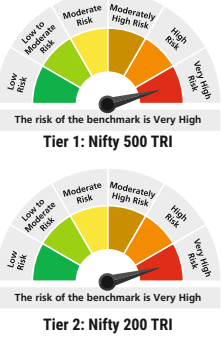
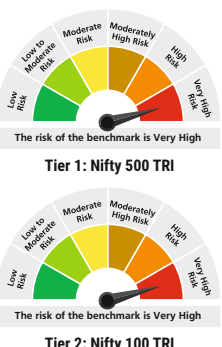
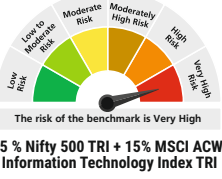
* Funds Launched During the Financial Year 2025-2026.

Note: Funds existing on March 31, 2026 are considered for risk o meter comparison.

Annexure 4

Scheme Name & Benchmark	Product Labelling	Scheme Riskometer	Benchmark Riskometer	Potential Risk Class Matrix
Kotak Flexicap Fund (An open-ended dynamic equity scheme investing across large cap, mid cap, small cap stocks) Benchmark- Nifty 500 TRI (Tier 1) Nifty 200 TRI (Tier 2)	This product is suitable for investors who are seeking* - Long term capital growth - Investment in portfolio of predominantly equity & equity related securities generally focused on a few selected sectors across market capitalization	 The risk of the scheme is Very High	 Tier 1: Nifty 500 TRI Tier 2: Nifty 200 TRI	-
Kotak Midcap Fund (Erstwhile known as Kotak Emerging Equity Fund) (Mid Cap Fund- An open-ended equity scheme predominantly investing in mid cap stocks) Benchmark- Nifty Midcap 150 TRI (Tier 1) Nifty Midcap 100 TRI (Tier 2)	This product is suitable for investors who are seeking* - Long term capital growth - Investment in equity & equity related securities predominantly in mid cap companies	 The risk of the scheme is Very High	 Tier 1: Nifty Midcap 150 TRI Tier 2: Nifty Midcap 100 TRI	-
Kotak Large & Midcap Fund (Erstwhile known as Kotak Equity Opportunities Fund) (Large & Mid Cap Fund- An open-ended equity scheme investing in both large cap and mid cap stocks) Benchmark- Nifty Large Midcap 250 TRI (Tier 1) Nifty 200 Index TRI (Tier 2)	This product is suitable for investors who are seeking* - Long term capital growth - Investment in portfolio of predominantly equity & equity related securities of large & midcap companies.	 The risk of the scheme is Very High	 Tier 1: Nifty Large Midcap 250 TRI Tier 2: Nifty 200 Index TRI	-
Kotak Small Cap Fund (An open-ended equity scheme predominantly investing in small cap stocks) Benchmark- Nifty Smallcap 250 TRI (Tier 1) Nifty Smallcap 100 TRI (Tier 2)	This product is suitable for investors who are seeking* - Long term capital growth - Investment in equity & equity related securities predominantly in small cap stocks	 The risk of the scheme is Very High	 Tier 1: Nifty Smallcap 250 TRI Tier 2: Nifty Smallcap 100 TRI	-

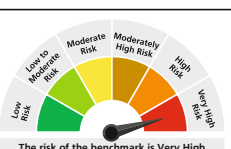
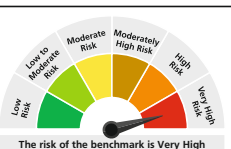
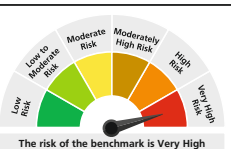
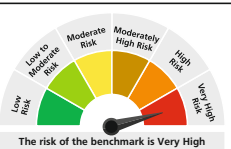
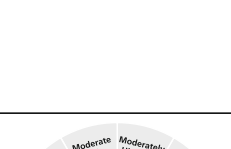
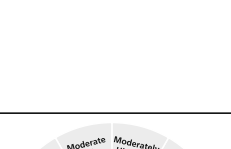
Annexure 4

Scheme Name & Benchmark	Product Labelling	Scheme Riskometer	Benchmark Riskometer	Potential Risk Class Matrix
Kotak Large Cap Fund (Erstwhile known as Kotak Bluechip Fund) (Large Cap Fund- An open-ended equity scheme predominantly investing in large cap stocks) Benchmark- Nifty 100 TRI (Tier 1) Nifty 50 TRI (Tier 2)	This product is suitable for investors who are seeking* - Long term capital growth - Investment in portfolio of predominantly equity & equity related securities of large cap companies	 The risk of the scheme is Very High	 Tier 1: Nifty 100 TRI Tier 2: Nifty 50 TRI	-
Kotak Focused Fund (Erstwhile known as Kotak Focused Equity Fund) (An open ended equity scheme investing in maximum 30 stocks in large-cap, mid-cap and small-cap category) Benchmark- Nifty 500 TRI (Tier 1) Nifty 200 TRI (Tier 2)	This product is suitable for investors who are seeking* - Long term capital growth - Investment in equity & equity related securities across market capitalisation in maximum 30 stocks	 The risk of the scheme is Very High	 Tier 1: Nifty 500 TRI Tier 2: Nifty 200 TRI	-
Kotak ELSS Tax Saver Fund (An open-ended equity linked saving scheme with a statutory lock in of 3 years and tax benefits) Benchmark- Nifty 500 TRI	This product is suitable for investors who are seeking* - Long term capital growth with a 3 year lock in - Investment in portfolio of predominantly equity & equity related securities.	 The risk of the scheme is Very High	 Nifty 500 TRI	-
Kotak Contra Fund (Erstwhile known as Kotak India EQ Contra Fund) (An open-ended equity scheme following contrarian investment strategy) Benchmark- Nifty 500 TRI (Tier 1) Nifty 100 TRI (Tier 2)	This product is suitable for investors who are seeking* - Long term capital growth - Investment in portfolio of predominantly equity & equity related securities	 The risk of the scheme is Very High	 Tier 1: Nifty 500 TRI Tier 2: Nifty 100 TRI	-
Kotak Pioneer Fund (An open ended equity scheme investing in pioneering innovation theme) Benchmark- 85 % Nifty 500 TRI + 15% MSCI ACWI Information Technology Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Investment in equity and equity related securities of companies operating with pioneering innovations theme without any market capitalisation and sector bias.	 The risk of the scheme is Very High	 85 % Nifty 500 TRI + 15% MSCI ACWI Information Technology Index TRI	-
Kotak ESG Exclusionary Strategy Fund (An open-ended Equity Scheme following Environment, Social and Governance (ESG) theme) Benchmark- Nifty 100 ESG Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Investment in Portfolio of predominantly equity & equity related securities of companies following environmental, social and governance (ESG) criteria.	 The risk of the scheme is Very High	 Nifty 100 ESG Index TRI	-

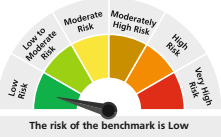
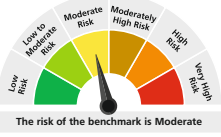
Annexure 4

Scheme Name & Benchmark	Product Labelling	Scheme Riskometer	Benchmark Riskometer	Potential Risk Class Matrix
Kotak Infrastructure & Economic Reform Fund (An open ended equity scheme following infrastructure & Economic Reform theme) Benchmark- Nifty Infrastructure TRI	This product is suitable for investors who are seeking* - Long term capital growth - Long term capital appreciation by investing in equity and equity related instruments of companies contributing to infrastructure and economic development of India	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty Infrastructure TRI	-
Kotak Multicap Fund (An open ended equity scheme investing across large cap, mid cap, small cap stocks) Benchmark- NIFTY 500 Multicap 50:25:25 TRI	This product is suitable for investors who are seeking* - Long term capital growth - Investment in equity and equity related securities across market capitalisation	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty 500 Multicap 50:25:25 TRI	-
Kotak Manufacture in India Fund (An open ended equity scheme following manufacturing theme) Benchmark- Nifty India Manufacturing TRI	This product is suitable for investors who are seeking* - Long-term capital growth - Investment in equity and equity related securities across market capitalisation	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty India Manufacturing TRI	-
Kotak Business Cycle Fund (An open ended equity scheme following business cycles based investing theme) Benchmark- Nifty 500 TRI	This product is suitable for investors who are seeking* - Long-term capital growth - Investment in portfolio of predominantly equity & equity related securities of companies with a focus on riding business cycles through dynamic allocation between various sectors and stocks at different stages of business cycles in the economy.	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty 500 TRI	-
Kotak Banking & Financial Services Fund (An open ended equity scheme investing in the Banking and Financial Services sectors) Benchmark- Nifty Financial Services Index TRI	This product is suitable for investors who are seeking* - Long-term capital growth - Investment in portfolio of predominantly equity & equity related securities of companies engaged in Banking & Financial Services	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty Financial Services Index TRI	-
Kotak Quant Fund (An open-ended equity scheme following Quant based investing theme) Benchmark- Nifty 200 Total Return Index	This product is suitable for investors who are seeking* - Long-term capital growth - Investment predominantly in equity & equity related instruments selected based on quant model	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty 200 Total Return Index	-
Kotak Consumption Fund (An open-ended equity scheme following Consumption theme) Benchmark- Nifty India Consumption Index (Total Return Index)	This product is suitable for investors who are seeking* - Long-term capital growth - Investment in portfolio of predominantly equity & equity related securities of companies engaged in Consumption & consumption related activities	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty India Consumption Index (Total Return Index)	-
Kotak Healthcare Fund (An open ended equity scheme investing in Pharma, Healthcare & allied sectors) Benchmark- Nifty Healthcare Index TRI	This product is suitable for investors who are seeking* - Long-term capital growth - Investment in portfolio of predominantly equity & equity related securities of companies engaged in Pharma, Healthcare & allied sectors.	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty Healthcare Index TRI	-

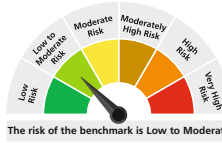
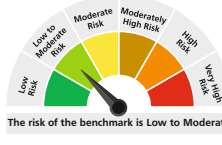
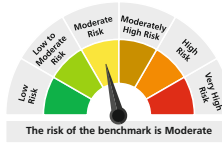
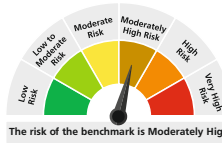
Annexure 4

Scheme Name & Benchmark	Product Labelling	Scheme Riskometer	Benchmark Riskometer	Potential Risk Class Matrix
Kotak Technology Fund (An open-ended equity scheme investing in Technology & technology related Sectors) Benchmark: BSE Teck Index (Total Return Index)	This product is suitable for investors who are seeking* - Long-term capital growth - Investment in portfolio of predominantly equity & equity related securities of Technology & Technology related sectors.	 The risk of the scheme is Very High	 The risk of the benchmark is Very High BSE Teck Index (Total Return Index)	-
Kotak MNC Fund (An open-ended equity scheme following Multi-national Companies (MNC) theme) Benchmark : Nifty MNC Index TRI	This product is suitable for investors who are seeking* - Long-term capital growth - Investment in portfolio of predominantly in equity and equity related securities of multi-national companies(MNC)	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty MNC Index TRI	-
Kotak Transportation & Logistics Fund (An open-ended equity scheme following Transportation & Logistics theme) Benchmark: Nifty Transportation & Logistics Index TRI	This product is suitable for investors who are seeking* - Long-term capital growth - Investment in portfolio of predominantly equity and equity related securities of companies engaged in Transportation & logistics and related activities.	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty Transportation & Logistics Index TRI	-
Kotak Special Opportunities Fund (An open-ended equity scheme following Special Situations Theme) Benchmark: Nifty 500 TRI	This product is suitable for investors who are seeking* - Long-term capital growth - Investment in portfolio of predominantly equity & equity related securities following Special-Situation Theme	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty 500 TRI	-
Kotak Active Momentum Fund (An open-ended equity scheme following momentum theme) Benchmark: Nifty 500 TRI	This product is suitable for investors who are seeking* - Long-term capital growth - Investment in portfolio of predominantly in equity and equity related securities exhibiting momentum characteristics	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty 500 TRI	-
Kotak Rural Opportunities Fund (An open-ended equity scheme following Rural and allied theme) Benchmark: Nifty Rural Index TRI	This product is suitable for investors who are seeking* - Long-term capital growth - Investment in portfolio of predominantly in equity & equity related instruments based on Rural and allied theme	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty Rural Index TRI	-
Kotak Dividend Yield Fund (An open-ended equity scheme predominantly investing in dividend yielding stocks) Benchmark: Nifty 500 TRI	This product is suitable for investors who are seeking* - Long-term capital growth - Investment in portfolio of predominantly in equity & equity related securities of dividend yielding companies	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty 500 TRI	-
Kotak Services Fund [An open-ended equity scheme focused on the Services theme, the fund aims to deliver long-term capital appreciation through active investment in equity and equity-related securities of services companies, with flexibility across market capitalizations and a bottom-up stock selection approach following Growth at Reasonable Price (GARP)] Benchmark: Nifty Services Sector TRI	This product is suitable for investors who are seeking* - Long-term capital growth - Investment in portfolio of predominantly in equity & equity related securities of dividend yielding companies	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty Services Sector TRI	-
Kotak Energy Opportunities Fund (An open-ended equity scheme following Energy theme) Benchmark: Nifty Energy TRI	This product is suitable for investors who are seeking* - Long-term capital growth - Investment in portfolio of predominantly equity and equity related securities of companies engaged in Energy and Energy related activities	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty Energy TRI	-

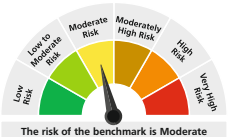
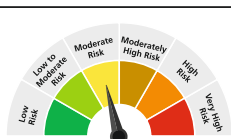
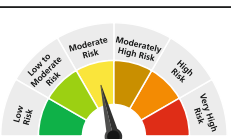
Annexure 4

Scheme Name & Benchmark	Product Labelling	Scheme Riskometer	Benchmark Riskometer	Potential Risk Class Matrix																				
Kotak Arbitrage Fund (Erstwhile known as Kotak Equity Arbitrage Fund) (An open-ended scheme investing in arbitrage opportunities) Benchmark- Nifty 50 Arbitrage TRI	This product is suitable for investors who are seeking* - Income from arbitrage opportunities in the equity market - Investment in arbitrage opportunities in the cash & derivatives segment of the equity market.		 Nifty 50 Arbitrage TRI	-																				
Kotak Balanced Advantage Fund (An open ended dynamic asset allocation fund) Benchmark- Nifty 50 Hybrid composite debt 50:50 Index TRI	This product is suitable for investors who are seeking* - Wealth creation over a long period of time. - Investment in equity, equity related securities & debt, money market instruments while managing risk through active allocation.		 Nifty 50 Hybrid composite debt 50:50 Index TRI	-																				
Kotak Aggressive Hybrid Fund (Erstwhile known as Kotak Equity Hybrid Fund) (An open-ended hybrid scheme investing predominantly in equity and equity related instruments) Benchmark- NIFTY 50 Hybrid Composite Debt 65:35 Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Investment in equity & equity related securities balanced with income generation by investing in debt & money market instruments.		 NIFTY 50 Hybrid Composite Debt 65:35 Index TRI	-																				
Kotak Equity Savings Fund (An open-ended scheme investing in equity, arbitrage and debt) Benchmark- Nifty Equity Savings Index	This product is suitable for investors who are seeking* - Income from arbitrage opportunities in the equity market & long term capital growth - Investment predominantly in arbitrage opportunities in the cash & derivatives segment of the equity market and equity & equity related securities		 Nifty Equity Savings Index	-																				
Kotak Debt Hybrid Fund (An open-ended hybrid scheme investing predominantly in debt instruments) Benchmark- CRISIL Hybrid 85+15 - Conservative Index	This product is suitable for investors who are seeking* - Income & capital growth over a long term horizon - Investment in a portfolio of debt instruments with a moderate exposure in equity & equity related instruments		 CRISIL Hybrid 85+15 - Conservative Index	-																				
Kotak Multi Asset Allocation Fund (An Open Ended Scheme investing in Equity, Debt & Money Market Instruments, Commodity ETFs and Exchange Traded Commodity Derivatives.) Benchmark- NIFTY 500 TRI (65%) + NIFTY Short Duration Debt Index (25%) + Domestic Price of Gold (5%) + Domestic Price of Silver (5%)	This product is suitable for investors who are seeking* - Long-term capital growth - Equity & Equity related Securities, Debt & Money Market Instruments, Commodity ETFs and Exchange Traded Commodity Derivatives.		 NIFTY 500 TRI (65%) + NIFTY Short Duration Debt Index (25%) + Domestic Price of Gold (5%) + Domestic Price of Silver (5%)	-																				
Kotak Overnight Fund (An open ended debt scheme investing in overnight securities) A relatively low interest rate risk and relatively low credit risk. Benchmark- Nifty 1D Rate Index	This product is suitable for investors who are seeking* - Income over a short term investment horizon - Investment in debt & money market securities having maturity of one business day.		 Nifty 1D Rate Index	<table><tr><td>Credit Risk ➡</td><td>Relatively Low (Class A)</td><td>Moderate (Class B)</td><td>Relatively High (Class C)</td></tr><tr><td>Interest Rate ↓</td><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td>A-1</td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td></td><td></td><td></td></tr></table>	Credit Risk ➡	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓				Relatively Low	A-1			Moderate				Relatively High			
Credit Risk ➡	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓																								
Relatively Low	A-1																							
Moderate																								
Relatively High																								
Kotak Liquid Fund (An open ended liquid scheme) A relatively low interest rate risk and moderate credit risk Benchmark- Nifty Liquid Index A-I	This product is suitable for investors who are seeking* - Income over a short term investment horizon - Investment in debt & money market securities		 Nifty Liquid Index A-I	<table><tr><td>Credit Risk ➡</td><td>Relatively Low (Class A)</td><td>Moderate (Class B)</td><td>Relatively High (Class C)</td></tr><tr><td>Interest Rate ↓</td><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td>B-1</td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td></td><td></td><td></td></tr></table>	Credit Risk ➡	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓				Relatively Low		B-1		Moderate				Relatively High			
Credit Risk ➡	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓																								
Relatively Low		B-1																						
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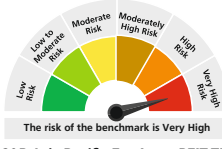
Annexure 4

Scheme Name & Benchmark	Product Labelling	Scheme Riskometer	Benchmark Riskometer	Potential Risk Class Matrix																				
Kotak Money Market Fund (An open ended debt scheme investing in money market instruments) A relatively low interest rate risk and moderate credit risk) Benchmark- CRISIL Money Market A-I Index	This product is suitable for investors who are seeking* - Income over a short term investment horizon - Investment in money market securities		 CRISIL Money Market A-I Index	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><td>Interest Rate ↓ Risk</td><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td>B-I</td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td></td><td></td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low		B-I		Moderate				Relatively High			
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓ Risk																								
Relatively Low		B-I																						
Moderate																								
Relatively High																								
Kotak Savings Fund (An open ended ultra-short term debt scheme investing in instruments such that the Macaulay duration of the portfolio is between 3 months and 6 months) A moderate interest rate risk and moderate credit risk. Benchmark- Nifty Ultra Short Duration Debt Index A-I	This product is suitable for investors who are seeking* - Income over a short term investment horizon - Investment in debt & money market securities with portfolio Macaulay duration between 3 months & 6 months		 Nifty Ultra Short Duration Debt Index A-I	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><td>Interest Rate ↓ Risk</td><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td>B-II</td><td></td></tr><tr><td>Relatively High</td><td></td><td></td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low				Moderate		B-II		Relatively High			
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓ Risk																								
Relatively Low																								
Moderate		B-II																						
Relatively High																								
Kotak Low Duration Fund (An open ended low duration debt scheme investing in instruments such that the Macaulay duration of the portfolio is between 6 months and 12 months) A relatively high interest rate risk and moderate credit risk. Benchmark- Nifty Low Duration Debt Index A-I	This product is suitable for investors who are seeking* - Regular Income over short term - Income by focusing on low duration securities with portfolio Macaulay duration between 6 months and 12 months		 Nifty Low Duration Debt Index A-I	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><td>Interest Rate ↓ Risk</td><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td></td><td>B-III</td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low				Moderate				Relatively High		B-III	
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓ Risk																								
Relatively Low																								
Moderate																								
Relatively High		B-III																						
Kotak Floating Rate Fund (An open ended debt scheme predominantly investing in floating rate instruments) A relatively high interest rate risk and moderate credit risk Benchmark- Nifty Short Duration Debt Index A-II	This product is suitable for investors who are seeking* - Income over a short term investment horizon - Investment in floating & fixed rate debt instruments swapped for floating rate returns and money market instruments.		 Nifty Short Duration Debt Index A-II	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><td>Interest Rate ↓ Risk</td><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td></td><td>B-III</td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low				Moderate				Relatively High		B-III	
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓ Risk																								
Relatively Low																								
Moderate																								
Relatively High		B-III																						
Kotak Corporate Bond Fund (An open ended debt scheme predominantly investing in AA+ and above rated corporate bonds) A relatively high interest rate risk and moderate credit risk. Benchmark- Nifty Corporate Bond Index A-II	This product is suitable for investors who are seeking* - Regular Income over short term - Income by investing in fixed income securities of varying maturities and predominantly investing in AA+ and above rated corporate bonds.		 Nifty Corporate Bond Index A-II	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><td>Interest Rate ↓ Risk</td><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td></td><td>B-III</td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low				Moderate				Relatively High		B-III	
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓ Risk																								
Relatively Low																								
Moderate																								
Relatively High		B-III																						
Kotak Banking and PSU Debt Fund (An open ended debt scheme predominantly investing in Debt instruments of banks, Public Sector Undertakings, Public Financial Institutions and Municipal Bonds) A relatively high interest rate risk and moderate credit risk. Benchmark- CRISIL Banking and PSU Debt A- II Index	This product is suitable for investors who are seeking* - Income over a short to medium term investment horizon. - Investment in debt & money market securities of PSUs, Banks, Public Financial Institutions, government securities, and Municipal Bonds.		 CRISIL Banking and PSU Debt A- II Index	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><td>Interest Rate ↓ Risk</td><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td></td><td>B-III</td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low				Moderate				Relatively High		B-III	
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓ Risk																								
Relatively Low																								
Moderate																								
Relatively High		B-III																						
Kotak Bond Short Term Fund (An open ended short term debt scheme investing in instruments such that the Macaulay duration of the portfolio is between 1 year and 3 years) A relatively high interest rate risk and moderate credit risk Benchmark- Nifty Short Duration Debt Index A- II	This product is suitable for investors who are seeking* - Income over a medium term investment horizon - Investment in debt & money market securities with portfolio Macaulay duration between 1 year & 3 years		 Nifty Short Duration Debt Index A-II	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><td>Interest Rate ↓ Risk</td><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td></td><td>B-III</td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low				Moderate				Relatively High		B-III	
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓ Risk																								
Relatively Low																								
Moderate																								
Relatively High		B-III																						
Kotak Credit Risk Fund [An open ended debt scheme predominantly investing in AA and below rated corporate bonds (Excluding AA+ rated corporate bonds)] A relatively high interest rate risk and relatively high credit risk. Benchmark- CRISIL Credit Risk Debt B-II Index	This product is suitable for investors who are seeking* - Income over a medium term investment horizon - Investment predominantly in AA and below rated corporate bonds (Excluding AA+ rated corporate bonds)		 CRISIL Credit Risk Debt B-II Index	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><td>Interest Rate ↓ Risk</td><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td></td><td></td><td>C-III</td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low				Moderate				Relatively High			C-III
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓ Risk																								
Relatively Low																								
Moderate																								
Relatively High			C-III																					

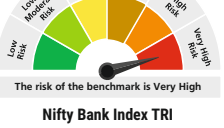
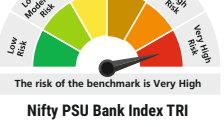
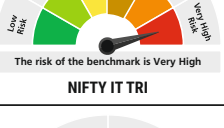
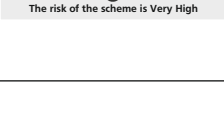
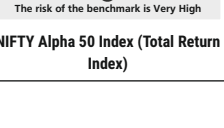
Annexure 4

Scheme Name & Benchmark	Product Labelling	Scheme Riskometer	Benchmark Riskometer	Potential Risk Class Matrix																				
Kotak Medium Term Fund (An open ended medium term debt scheme investing in instruments such that the Macaulay duration of the portfolio is between 3 years and 4 years) A relatively high interest rate risk and relatively high credit risk. Benchmark- CRISIL Medium Duration Debt A-III Index	This product is suitable for investors who are seeking* - Income over a medium term investment horizon - Investment in debt, government securities & money market instruments with portfolio Macaulay duration between 3 years & 4 years		 CRISIL Medium Duration Debt A-III Index	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><th>Interest Rate ↓ Risk</th><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td></td><td></td><td>C-III</td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low				Moderate				Relatively High			C-III
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓ Risk																								
Relatively Low																								
Moderate																								
Relatively High			C-III																					
Kotak Dynamic Bond Fund (An open ended dynamic debt scheme investing across duration.) A relatively high interest rate risk and moderate credit risk. Benchmark- Nifty Composite Debt Index A-III	This product is suitable for investors who are seeking* - Income over a medium term investment horizon - Investment in debt & money market securities across durations.		 Nifty Composite Debt Index A-III	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><th>Interest Rate ↓ Risk</th><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td></td><td>B-III</td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low				Moderate				Relatively High		B-III	
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓ Risk																								
Relatively Low																								
Moderate																								
Relatively High		B-III																						
Kotak Bond Fund (An open ended medium term debt scheme investing in instruments such that the Macaulay duration of the portfolio is between 4 years and 7 years.) A relatively high interest rate risk and moderate credit risk Benchmark- CRISIL Medium to Long Duration Debt A-III Index	This product is suitable for investors who are seeking* - Income over a long investment horizon - Investment in debt & money market securities with a portfolio Macaulay duration between 4 years & 7 years.		 CRISIL Medium to Long Duration Debt A- III Index	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><th>Interest Rate ↓ Risk</th><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td></td><td>B-III</td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low				Moderate				Relatively High		B-III	
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓ Risk																								
Relatively Low																								
Moderate																								
Relatively High		B-III																						
Kotak Gilt Fund (An open ended debt scheme investing in government securities across maturity). A relatively high interest rate risk and relatively low credit risk Benchmark- Nifty All Duration G-Sec Index	This product is suitable for investors who are seeking* - Income over a long investment horizon - Investment in sovereign securities issued by the Central and/or State Government(s) and/or reverse repos in such securities		 Nifty All Duration G-Sec Index	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><th>Interest Rate ↓ Risk</th><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td>A-III</td><td></td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low				Moderate				Relatively High	A-III		
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓ Risk																								
Relatively Low																								
Moderate																								
Relatively High	A-III																							
Kotak Long Duration Fund (An open-ended debt scheme investing in instruments such that the Macaulay duration of the portfolio is greater than 7 Years. A relatively high interest rate risk and relatively low credit risk) Benchmark- CRISIL Long Duration Debt A-III Index	This product is suitable for investors who are seeking* - Long term wealth creation - To generate income / capital appreciation through investments in debt and money market instruments.		 CRISIL Long Duration Debt A-III Index	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><th>Interest Rate ↓ Risk</th><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td>A-III</td><td></td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low				Moderate				Relatively High	A-III		
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓ Risk																								
Relatively Low																								
Moderate																								
Relatively High	A-III																							
Kotak Gold Fund (An open ended fund of fund scheme investing in units of Kotak Gold Exchange Traded Fund) Benchmark- Price of Physical Gold	This product is suitable for investors who are seeking* - Returns in line with physical gold over medium to long term, subject to tracking error - Investment in Kotak Gold ETF		 Price of Physical Gold	-																				
Kotak Multi Asset Omni FOF (Erstwhile known as Kotak Multi Asset Allocator Fund of Fund-Dynamic): (An open-ended fund of fund scheme investing in units of equity-oriented schemes,debt-oriented schemes and commodity-based schemes.) Benchmark- 55% Nifty 50 TRI + 30 % Nifty Short Duration Debt Index + 7.5% Domestic Price of Gold + 7.5% Domestic Price of Silver	This product is suitable for investors who are seeking* - Long term capital growth - Investment in units of Equity oriented Schemes, Debt oriented Schemes and commodity based schemes.		 55% Nifty 50 TRI + 30 % Nifty Short Duration Debt Index + 7.5% Domestic Price of Gold + 7.5% Domestic Price of Silver	-																				
Kotak Global Emerging Market Overseas Equity Omni FOF (Erstwhile known as Kotak Global Emerging Market Fund) (An open ended fund of fund scheme investing in overseas mutual fund schemes investing in global emerging markets) Benchmark- MSCI Emerging Market Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Investment in overseas mutual fund schemes that invest in a diversified portfolio of securities in global emerging markets		 MSCI Emerging Market Index TRI	-																				

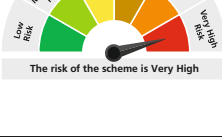
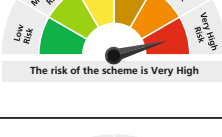
Annexure 4

Scheme Name & Benchmark	Product Labelling	Scheme Riskometer	Benchmark Riskometer	Potential Risk Class Matrix
Kotak International REIT Overseas Equity Omni FOF (Erstwhile known as Kotak International REIT FOF) (An open-ended fund of fund scheme investing in units of SMAM ASIA REIT Sub Trust Fund and/or other similar overseas REIT funds) Benchmark- S&P Asia Pacific Ex- Japan REIT TRI	This product is suitable for investors who are seeking* - Long term capital growth - Long term capital appreciation and income by investing in units of SMAM ASIA REIT Sub Trust Fund and/or other similar overseas REIT funds.			-
Kotak US Specific Equity Passive FOF (Erstwhile known as Kotak NASDAQ 100 FOF) (An open ended fund of fund investing in units of overseas ETF's and/or Index Fund based on NASDAQ 100 Index) Benchmark- NASDAQ 100 TRI	This product is suitable for investors who are seeking* - Long term capital growth - Return that corresponds generally to the performance of the NASDAQ-100 Index, subject to tracking error.			-
Kotak Global Innovation Overseas Equity Omni FOF (Erstwhile known as Kotak Global Innovation Fund of Fund) (An open ended fund of fund investing in units of Wellington Global Innovation Fund or any other similar overseas mutual fund schemes/ETFs) Benchmark- MSCI All Country World Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Investment in units of Wellington Global Innovation Fund or any other similar overseas mutual fund schemes/ETFs.			-
Kotak Income Plus Arbitrage Omni FOF (Erstwhile known as Kotak Income Plus Arbitrage FOF) (An open ended fund of fund scheme predominantly investing in debt oriented mutual fund schemes and equity arbitrage mutual fund scheme of Kotak Mahindra Mutual Fund) Benchmark- NIFTY Composite Debt Index (60%) + Nifty 50 Arbitrage Index (TRI) (40%)	This product is suitable for investors who are seeking* - Long-term capital growth - An open ended fund of fund scheme predominantly investing in debt oriented mutual fund schemes and equity arbitrage mutual fund schemes of Kotak Mahindra Mutual Fund			-
Kotak Silver ETF Fund of Fund (An open ended Fund of Fund scheme investing in units of Kotak Silver ETF) Benchmark- Price of silver (based on LBMA daily spot fixing price)	This product is suitable for investors who are seeking* - Long-term capital appreciation - An open-ended Fund of Funds scheme with the primary objective of generating returns by investing in units of Kotak Silver ETF.			-
Kotak Gold Silver Passive FOF (An open-ended fund of fund scheme investing in units of Kotak Gold ETF and Kotak Silver ETF) Benchmark- Domestic Price of Gold and Silver	This product is suitable for investors who are seeking* - Long term capital growth - To generate long-term capital appreciation from a portfolio created by investing in units of Kotak Gold ETF & Kotak Silver ETF			-
Kotak Multi Factor Passive FOF (An open-ended fund of fund scheme investing in units of factor-based equity ETFs.) Benchmark- Nifty 500 TRI	This product is suitable for investors who are seeking* - Long term capital growth - An open-ended Fund of Fund scheme investing in units of factor-based equity ETFs in units of Kotak Silver ETF.			-
Kotak Quality Overseas Equity Omni FOF (An open ended fund of fund investing in units of overseas equity oriented mutual fund schemes based on Quality Theme and/or ETFs based on Quality Theme) Benchmark- MSCI World Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - An open-ended fund of fund scheme investing in Units of overseas equity oriented mutual fund schemes based on Quality Theme and/or ETFs based on Quality theme			-

Annexure 4

Scheme Name & Benchmark	Product Labelling	Scheme Riskometer	Benchmark Riskometer	Potential Risk Class Matrix
Kotak Gold ETF (An open-ended scheme replicating/tracking physical gold prices) Benchmark-Prices of Gold	This product is suitable for investors who are seeking* - Returns in line with physical gold over medium to long term, subject to tracking error - Investment in physical gold	 The risk of the scheme is High	 The risk of the benchmark is High Prices of Gold	-
Kotak Nifty 50 ETF (An open ended scheme replicating/tracking Nifty 50 index) Benchmark- Nifty 50 TRI	This product is suitable for investors who are seeking* - Long term capital growth - Investment in stocks comprising the underlying index and endeavours to track the benchmark index, subject to tracking errors	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty 50 TRI	-
Kotak BSE Sensex ETF (An open-ended scheme replicating/tracking BSE Sensex index) Benchmark- BSE SENSEX TRI	This product is suitable for investors who are seeking* - Long term capital growth - Investment in stocks comprising the underlying index and endeavours to track the benchmark index, subject to tracking errors	 The risk of the scheme is Very High	 The risk of the benchmark is Very High BSE SENSEX TRI	-
Kotak Nifty Bank ETF (An open ended scheme replicating/tracking Nifty Bank index) Benchmark- Nifty Bank Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Investment in stocks comprising the underlying index and endeavours to track the benchmark index, subject to tracking errors	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty Bank Index TRI	-
Kotak Nifty PSU Bank ETF (An open-ended scheme replicating/tracking Nifty PSU bank index) Benchmark- Nifty PSU Bank Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Investment in stocks comprising the underlying index and endeavours to track the benchmark index, subject to tracking errors	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty PSU Bank Index TRI	-
Kotak Nifty 50 Value 20 ETF (An open-ended scheme replicating/tracking nifty 50 Value 20 index) Benchmark- Nifty 50 Value 20 Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Investment in stocks comprising the underlying index and endeavours to track the benchmark index, subject to tracking errors	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty 50 Value 20 Index TRI	-
Kotak Nifty IT ETF (An open ended scheme replicating/tracking NIFTY IT Index) Benchmark- Nifty IT TRI	This product is suitable for investors who are seeking* - Long term capital growth - Investment in stocks comprising the underlying index and endeavours to track the benchmark index, subject to tracking errors.	 The risk of the scheme is Very High	 The risk of the benchmark is Very High NIFTY IT TRI	-
Kotak Nifty India Consumption ETF (An open ended scheme replicating/tracking NIFTY India Consumption Index) Benchmark- NIFTY India Consumption Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Investment in stocks comprising the underlying index and endeavours to track the benchmark index, subject to tracking errors.	 The risk of the scheme is Very High	 The risk of the benchmark is Very High NIFTY India Consumption Index TRI	-
Kotak Nifty Alpha 50 ETF (An open ended scheme replicating/tracking NIFTY Alpha 50 Index) Benchmark- Nifty Alpha 50 Index (Total Return Index)	This product is suitable for investors who are seeking* - Long term capital growth - Investment in stocks comprising the underlying index and endeavours to track the benchmark index, subject to tracking errors.	 The risk of the scheme is Very High	 The risk of the benchmark is Very High NIFTY Alpha 50 Index (Total Return Index)	-

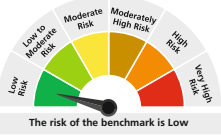
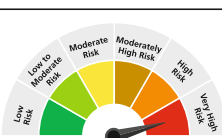
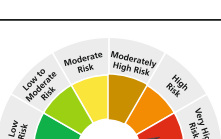
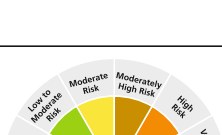
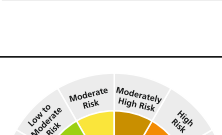
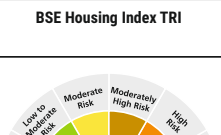
Annexure 4

Scheme Name & Benchmark	Product Labelling	Scheme Riskometer	Benchmark Riskometer	Potential Risk Class Matrix																				
Kotak Nifty Midcap 50 ETF (An open ended scheme replicating/tracking NIFTY Midcap 50 Index) Benchmark- Nifty Midcap 50 (Total Return Index)	This product is suitable for investors who are seeking* - Long term capital appreciation. - Investment in stocks comprising the underlying index and endeavours to track the benchmark index, subject to tracking errors.	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty Midcap 50 (Total Return Index)	-																				
Kotak Nifty 100 Low Volatility 30 ETF (An open ended scheme replicating/tracking NIFTY 100 Low Volatility 30 Index Fund) Benchmark- Nifty 100 Low Volatility 30 (Total Return Index)	This product is suitable for investors who are seeking* - Long term capital appreciation. - Investment in stocks comprising the underlying index and endeavours to track the benchmark index, subject to tracking errors.	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty 100 Low Volatility 30 TRI	-																				
Kotak Nifty 1D Rate Liquid ETF (An open-ended Exchange Traded Fund replicating/tracking NIFTY 1D Rate Index.) A Relatively Low Interest Rate Risk and Relatively Low Credit Risk. Benchmark- NIFTY 1D Rate Index	This product is suitable for investors who are seeking* - Income over a short term investment horizon. - Investment in Tri-party repo on Government securities or treasury bills (TREPS).	 The risk of the scheme is Low	 The risk of the benchmark is Low NIFTY 1D Rate Index	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><td>Interest Rate ↓</td><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td>A-1</td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td></td><td></td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓				Relatively Low	A-1			Moderate				Relatively High			
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
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Relatively Low	A-1																							
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Relatively High																								
Kotak Nifty MNC ETF (An open ended scheme replicating/tracking NIFTY MNC Index) Benchmark- NIFTY MNC TRI	This product is suitable for investors who are seeking* - Long-term capital growth - Investment in stocks comprising the underlying index and endeavours to track the benchmark index, subject to tracking errors	 The risk of the scheme is Very High	 The risk of the benchmark is Very High NIFTY MNC TRI	-																				
Kotak Silver ETF (An open ended Exchange Traded Fund replicating/tracking price of Silver) Benchmark- Price of silver (based on LBMA daily spot fixing price)	This product is suitable for investors who are seeking* - Investors seeking returns that are in line with the performance of silver over the long term, subject to tracking errors - Investments in physical silver of 99.9% purity (fineness)	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Price of silver (based on LBMA daily spot fixing price)	-																				
Kotak Nifty Midcap 150 ETF (An open-ended scheme replicating/tracking Nifty Midcap 150 Index) Benchmark: Nifty Midcap 150 Index TRI	This product is suitable for investors who are seeking* - Long term capital appreciation - Investment in stocks comprising the Nifty Midcap 150 Index and endeavours to track the benchmark index, subject to tracking errors.	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty Midcap 150 Index TRI	-																				
Kotak Nifty 100 Equal Weight ETF (An open-ended scheme replicating/tracking the Nifty 100 Equal Weight Index) Benchmark: Nifty 100 Equal Weight Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Investment instocks comprising the Nifty 100 Equal Weight Index and endeavours to track the benchmark index, subject to tracking errors.	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty 100 Equal Weight Index TRI	-																				
Kotak MSCI India ETF (An open-ended scheme replicating/tracking the MSCI India Index) Benchmark- MSCI India Index TRI	This product is suitable for investors who are seeking* - Long term capital appreciation - Investment in stocks comprising the MSCI India index and endeavours to track the benchmark index, subject to tracking errors.	 The risk of the scheme is Very High	 The risk of the benchmark is Very High MSCI India Index TRI	-																				
Kotak Nifty 200 Quality 30 ETF (An open-ended scheme replicating/tracking Nifty200 Quality 30 Index) Benchmark- Nifty200 Quality 30 Index TRI	This product is suitable for investors who are seeking* - Long term capital appreciation. - Investment in stocks comprising the Nifty200 Quality 30 Index and endeavours to track the benchmark index, subject to tracking errors.	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty200 Quality 30 Index TRI	-																				

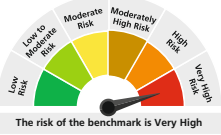
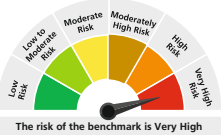
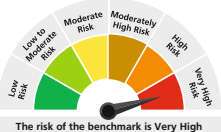
Annexure 4

Scheme Name & Benchmark	Product Labelling	Scheme Riskometer	Benchmark Riskometer	Potential Risk Class Matrix																				
Kotak Nifty 200 Momentum 30 ETF (An open-ended scheme replicating/tracking Nifty200 Quality 30 Index) Benchmark- Nifty200 Quality 30 Index TRI	This product is suitable for investors who are seeking* - Long term capital appreciation. - Investment in stocks comprising the Nifty200 Quality 30 Index and endeavours to track the benchmark index, subject to tracking errors.			-																				
Kotak Nifty Chemicals ETF (An open-ended scheme replicating/tracking Nifty Chemicals Index) Benchmark- Nifty Chemicals Index TRI	This product is suitable for investors who are seeking* - Long term capital appreciation. - An Exchange Traded Fund that Corresponds to the performance of Nifty Chemicals Index subject to Tracking errors.			-																				
Kotak Nifty Next 50 ETF Benchmark- Nifty Next 50 TRI	This product is suitable for investors who are seeking* - Passive Investment in equity and equity related securities replicating the composition of Nifty Next 50 Index, subject to tracking error. - There is no assurance that the investment objective of the scheme will be achieved			-																				
Kotak Nifty 50 Index Fund (An open ended scheme replicating/tracking Nifty 50 Index) Benchmark- Nifty 50 Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Returns that are commensurate with the performance of NIFTY 50 Index, subject to tracking error			-																				
Kotak Nifty Smallcap 250 Index Fund (An open-ended scheme replicating/tracking the Nifty Smallcap 250 Index) Benchmark: Nifty Smallcap 250 Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Returns that corresponds to the performance of Nifty Smallcap 250 Index subject to tracking error.			-																				
Kotak Nifty Midcap 150 Index Fund (An open-ended scheme replicating/tracking the Nifty Midcap 150 Index) Benchmark: Nifty Midcap 150 Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Returns that corresponds to the performance of Nifty Midcap 150 Index subject to tracking error.			-																				
Kotak Nifty SDL Apr 2027 Top 12 Equal Weight Index Fund (An open-ended Target Maturity Index Fund investing in constituents of Nifty SDL Apr 2027 Top 12 Equal Weight Index.) A relatively high interest rate risk and relatively low credit risk Benchmark- Nifty SDL Apr 2027 Top 12 Equal Weight Index	This product is suitable for investors who are seeking* - Income over Target Maturity Periods - Target Maturity Index Fund tracking Nifty SDL Apr 2027 Top 12 Equal weight Index			<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><th>Interest Rate ↓ Risk</th><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td>A-III</td><td></td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low				Moderate				Relatively High	A-III		
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Relatively High	A-III																							
Kotak Nifty SDL Apr 2032 Top 12 Equal Weight Index Fund (An open-ended Target Maturity Index Fund investing in constituents of Nifty SDL Apr 2032 Top 12 Equal Weight Index). A relatively high interest rate risk and relatively low credit risk Benchmark- Nifty SDL Apr 2032 Top 12 Equal Weight Index	This product is suitable for investors who are seeking* - Income over Target Maturity Periods - Target Maturity Index Fund tracking Nifty SDL Apr 2032 Top 12 Equal weight Index			<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><th>Interest Rate ↓ Risk</th><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td>A-III</td><td></td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low				Moderate				Relatively High	A-III		
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Interest Rate ↓ Risk																								
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Moderate																								
Relatively High	A-III																							
Kotak Nifty SDL Plus AAA PSU Bond Jul 2028 60:40 Index Fund (An open-ended Target Maturity Index Fund investing in constituents of Nifty SDL Plus AAA PSU Bond Jul 2028 60:40 Index.) A relatively high interest rate risk and relatively low credit risk. Benchmark- Nifty SDL Plus AAA PSU Bond Jul 2028 60:40 Index	This product is suitable for investors who are seeking* - Income over Target Maturity Period - Target Maturity Index Fund tracking Nifty SDL Plus AAA PSU Bond Jul 2028 60:40 Index			<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><th>Interest Rate ↓ Risk</th><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td>A-III</td><td></td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low				Moderate				Relatively High	A-III		
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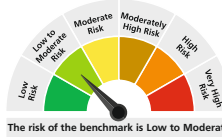
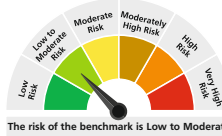
Annexure 4

Scheme Name & Benchmark	Product Labelling	Scheme Riskometer	Benchmark Riskometer	Potential Risk Class Matrix																				
Kotak Nifty SDL Jul 2026 Index Fund (An open-ended Target Maturity Index Fund investing in constituents of Nifty SDL Jul 2026 Index.) A relatively high interest rate risk and relatively low credit risk. Benchmark- Nifty SDL Jul 2026 Index	This product is suitable for investors who are seeking* - Income over Target Maturity Period - Target Maturity Index Fund tracking Nifty SDL Jul 2026 Index		 Nifty SDL Jul 2026 Index	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><th>Interest Rate ↓ Risk</th><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td>A-III</td><td></td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low				Moderate				Relatively High	A-III		
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓ Risk																								
Relatively Low																								
Moderate																								
Relatively High	A-III																							
Kotak Nifty SDL Jul 2033 Index Fund (An open-ended Target Maturity Index Fund investing in constituents of Nifty SDL Jul 2033 Index.) A relatively high interest rate risk and relatively low credit risk. Benchmark- Nifty SDL Jul 2033 Index	This product is suitable for investors who are seeking* - Income over Target Maturity Period - Target Maturity Index Fund tracking Nifty SDL Jul 2033 Index		 Nifty SDL Jul 2033 Index	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><th>Interest Rate ↓ Risk</th><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td>A-III</td><td></td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low				Moderate				Relatively High	A-III		
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Relatively Low																								
Moderate																								
Relatively High	A-III																							
Kotak Nifty Next 50 Index Fund (An open ended scheme replicating/ tracking Nifty Next 50 index) Benchmark- Nifty Next 50 Index TRI	This product is suitable for investors who are seeking* - Long-term capital growth - Returns that are commensurate with the performance of NIFTY Next 50 Index, subject to tracking error.		 Nifty Next 50 Index TRI	-																				
Kotak Nifty Smallcap 50 Index Fund (An open ended scheme replicating/ tracking Nifty Smallcap 50 Index) Benchmark: Nifty Smallcap 50 Index TRI	This product is suitable for investors who are seeking* - Long term capital appreciation - Investment stocks comprising the underlying index and endeavours to track the benchmark index, subject to tracking errors		 Nifty Smallcap 50 Index TRI	-																				
Kotak Nifty 200 Momentum 30 Index Fund (An open-ended scheme replicating/tracking the Nifty 200 Momentum 30 Index) Benchmark: Nifty 200 Momentum 30 Index (Total Return Index)	This product is suitable for investors who are seeking* - Long term capital growth - Return that corresponds to the performance of Nifty 200 Momentum 30 Index, subject to tracking errors.		 Nifty 200 Momentum 30 Index TRI	-																				
Kotak Nifty Financial Services Ex-Bank Index Fund (An open-ended scheme replicating/ tracking Nifty Financial Services Ex-Bank Index) Benchmark: Nifty Financial Services Ex-Bank Index (Total Return Index)	This product is suitable for investors who are seeking* - Long term capital appreciation - Investment in stocks comprising the underlying index and endeavours to track the benchmark index		 Nifty Financial Services Ex-Bank Index (Total Return Index)	-																				
Kotak BSE Housing Index Fund (An open-ended scheme replicating/tracking BSE Housing Index) Benchmark: BSE Housing Index (Total Return Index)	This product is suitable for investors who are seeking* - Long term capital growth - Investment in stocks comprising the underlying index and endeavours to track the benchmark index, subject to tracking errors.		 BSE Housing Index TRI	-																				
Kotak Nifty G-SEC July 2033 Index Fund (An open-ended Target Maturity Index Fund investing in constituents of Nifty G-Sec July 2033 Index. A relatively high interest rate risk and relatively low credit risk.) Benchmark: Nifty G-sec July 2033 Index	This product is suitable for investors who are seeking* - Income over Target Maturity Period - An open-ended Target Maturity Index Fund tracking Nifty G-Sec July 2033 Index		 Nifty G-sec July 2033 Index	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><th>Interest Rate ↓ Risk</th><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td>A-III</td><td></td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low				Moderate				Relatively High	A-III		
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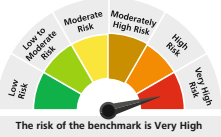
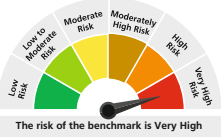
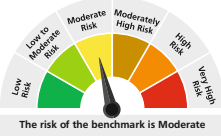
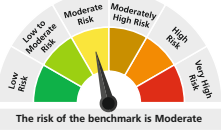
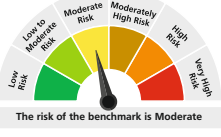
Annexure 4

Scheme Name & Benchmark	Product Labelling	Scheme Riskometer	Benchmark Riskometer	Potential Risk Class Matrix																				
Kotak Nifty Midcap 150 Momentum 50 Index Fund (An open-ended scheme replicating/tracking the Nifty Midcap 150 Momentum 50 Index Fund) Benchmark: Nifty Midcap 150 Momentum 50 Index (TRI)	This product is suitable for investors who are seeking* - Long term capital growth - Returns that corresponds to the performance of NIFTY Midcap 150 Momentum 50 Index subject to tracking error.		 Nifty Midcap 150 Momentum 50 Index (TRI)																					
Kotak Nifty Midcap 50 Index Fund (An open-ended scheme replicating/tracking the Nifty Midcap 50 Index) Benchmark: Nifty Midcap 50 Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Return that corresponds to the performance of Nifty Midcap 50 Index subject to tracking error.		 Nifty Midcap 50 Index TRI	-																				
Kotak Nifty India Tourism Index Fund (An open-ended scheme replicating/tracking the Nifty India Tourism Index) Benchmark: Nifty India Tourism Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Return that corresponds to the performance of Nifty India Tourism Index, subject to tracking error.		 Nifty India Tourism Index TRI	-																				
Kotak Nifty Commodities Index Fund (An open-ended scheme replicating/tracking the Nifty Commodities Index) Benchmark: Nifty Commodities Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Return that corresponds to the performance of Nifty Commodities Index, subject to tracking error.		 Nifty Commodities index TRI	-																				
Kotak Nifty 50 Equal Weight Index Fund (An open-ended scheme replicating/tracking the Nifty 50 Equal Weight Index) Benchmark: Nifty 50 Equal Weight Index (TRI)	This product is suitable for investors who are seeking* - Long term capital growth - Return that corresponds to the performance of Nifty 50 Equal Weight index subject to tracking error.		 Nifty 50 Equal Weight Index (TRI)	-																				
Kotak Nifty 100 Low Volatility 30 Index Fund (An open-ended scheme replicating/tracking the NIFTY 100 Low Volatility 30 Index) Benchmark: NIFTY 100 Low Volatility 30 Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Return that corresponds to the performance of NIFTY 100 Low volatility 30 Index subject to tracking error.		 NIFTY 100 Low Volatility 30 Index TRI	-																				
Kotak Nifty 100 Equal Weight Index Fund (An open-ended scheme replicating/tracking the Nifty 100 equal weight Index) Benchmark: Nifty 100 Equal Weight Index (TRI)	This product is suitable for investors who are seeking* - Nifty 100 Equal Weight Index (TRI) - Return that corresponds to the performance of Nifty 100 Equal Weight index subject to tracking error.		 Nifty 100 Equal Weight Index (TRI)	-																				
Kotak CRISIL-IBX Financial Services 3-6 Months Debt Index Fund An open-ended Constant Maturity Index Fund tracking the CRISIL-IBX Financial Services 3-6 Months Debt Index. A relatively low interest rate risk and relatively low credit risk. Benchmark: CRISIL-IBX Financial Services 3-6 Months Debt Index	This product is suitable for investors who are seeking* - Income generated from exposure to shorter-term maturities on the yield curve - An open-ended Constant Maturity index Fund tracking CRSIIL-IBX Financial Services 3-6 Months Debt Index		 CRISIL-IBX Financial Services 3-6 Months Debt Index	<table><tr><td>Credit Risk →</td><td>Relatively Low (Class A)</td><td>Moderate (Class B)</td><td>Relatively High (Class C)</td></tr><tr><td>Interest Rate ↓</td><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td>A-1</td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td></td><td></td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓				Relatively Low	A-1			Moderate				Relatively High			
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓																								
Relatively Low	A-1																							
Moderate																								
Relatively High																								

Annexure 4

Scheme Name & Benchmark	Product Labelling	Scheme Riskometer	Benchmark Riskometer	Potential Risk Class Matrix																				
Kotak CRISIL-IBX AAA Financial Services Index – Sep 2027 Fund An open-ended Sectoral Target Maturity Debt Index Fund investing in constituents of CRISIL-IBX AAA Financial Services Index- Sep 2027. A relatively high interest rate risk and relatively low credit risk Benchmark: CRISIL-IBX AAA Financial Services Index- Sep 2027	This product is suitable for investors who are seeking* - Income over Target Maturity Period - An open-ended Target Maturity Index Fund tracking CRISIL-IBX AAA Financial Services Index -Sep 2027	 The risk of the scheme is Low to Moderate	 The risk of the benchmark is Low to Moderate CRISIL-IBX AAA Financial Services Index – Sep 2027	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><td>Interest Rate ↓ Risk</td><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td>A-III</td><td></td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low				Moderate				Relatively High	A-III		
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓ Risk																								
Relatively Low																								
Moderate																								
Relatively High	A-III																							
Kotak CRISIL-IBX AAA Bond Financial Services Index – Dec 2026 Fund An open-ended Sectoral Target Maturity Debt Index Fund investing in constituents of CRISIL-IBX AAA Financial Services Index- Dec 2026 A moderate interest rate risk and relatively low credit risk Benchmark : CRISIL-IBX AAA Financial Services Index -Dec 2026	This product is suitable for investors who are seeking* - Income over Target Maturity Period - An open-ended Target Maturity Index Fund tracking CRISIL-IBX AAA Financial Services Index -Dec 2026	 The risk of the scheme is Low to Moderate	 The risk of the benchmark is Low to Moderate CRISIL-IBX AAA Financial Services Index – Dec 2026	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><td>Interest Rate ↓ Risk</td><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td>A-II</td><td></td><td></td></tr><tr><td>Relatively High</td><td></td><td></td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low				Moderate	A-II			Relatively High			
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓ Risk																								
Relatively Low																								
Moderate	A-II																							
Relatively High																								
Kotak BSE Sensex Index Fund An open-ended scheme replicating/tracking the BSE Sensex Index. Benchmark: BSE Sensex Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Return that corresponds to the performance of BSE Sensex Index subject to tracking error	 The risk of the scheme is Very High	 The risk of the benchmark is Very High BSE Sensex Index TRI	-																				
Kotak BSE PSU Index Fund An open ended scheme replicating/tracking BSE PSU Index Benchmark: BSE PSU Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Return that corresponds to the performance of BSE PSU Index subject to tracking error.	 The risk of the scheme is Very High	 The risk of the benchmark is Very High BSE PSU Index TRI	-																				
Kotak CRISIL-IBX Financial Services 9 to 12 Months Debt Index Fund (An open-ended Constant Maturity Index Fund tracking the CRISIL-IBX Financial Services 9 - 12 Months Debt Index. A relatively low interest rate risk and relatively low credit risk) Benchmark- CRISIL-IBX Financial Services 9 - 12 Months Debt Index	This product is suitable for investors who are seeking* - Income generated from exposure to shorter-term maturities on the yield curve. - An open-ended Constant Maturity Index Fund tracking CRISIL-IBX Financial Services 9 - 12 Months Debt Index.	 The risk of the scheme is Low to Moderate	 The risk of the benchmark is Low to Moderate CRISIL-IBX Financial Services 9 - 12 Months Debt Index	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><td>Interest Rate ↓ Risk</td><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td>A-I</td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td></td><td></td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low	A-I			Moderate				Relatively High			
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓ Risk																								
Relatively Low	A-I																							
Moderate																								
Relatively High																								
Kotak Nifty AAA Bond Financial Services Mar 2028 Index Fund (An open-ended Sectoral Target Maturity Debt Index Fund investing in constituents of Nifty AAA Financial Services Bond Mar 2028 Index. A moderate interest rate risk and relatively low credit risk) Benchmark- Nifty AAA Financial Services Bond Mar 2028 Index	This product is suitable for investors who are seeking* - Income over Target Maturity Period. - An open-ended Target Maturity Index Fund tracking Nifty AAA Financial Services Bond Mar 2028 Index.	 The risk of the scheme is Low to Moderate	 The risk of the benchmark is Low to Moderate Nifty AAA Financial Services Bond Mar 2028 Index	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><td>Interest Rate ↓ Risk</td><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td>A-II</td><td></td><td></td></tr><tr><td>Relatively High</td><td></td><td></td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓ Risk				Relatively Low				Moderate	A-II			Relatively High			
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓ Risk																								
Relatively Low																								
Moderate	A-II																							
Relatively High																								
Kotak Nifty Alpha 50 Index Fund (An open-ended scheme replicating/tracking the Nifty Alpha 50 Index.) Benchmark: Nifty Alpha 50 Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Return that corresponds to the performance of Nifty Alpha 50 Index, subject to tracking error.	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty Alpha 50 Index TRI	-																				
Kotak Nifty Top 10 Equal Weight Index Fund (An open-ended scheme replicating/tracking the Nifty Top 10 Equal Weight Index) Benchmark: Nifty Top 10 Equal Weight Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Return that corresponds to the performance of Nifty Top 10 Equal Weight Index, subject to tracking error.	 The risk of the scheme is Very High	 The risk of the benchmark is Very High Nifty Top 10 Equal Weight Index TRI	-																				

Annexure 4

Scheme Name & Benchmark	Product Labelling	Scheme Riskometer	Benchmark Riskometer	Potential Risk Class Matrix																				
Kotak Nifty200 Value 30 Index Fund (An open-ended scheme replicating/tracking the Nifty200 Value 30 Index) Benchmark: Nifty200 Value 30 Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Return that corresponds to the performance of Nifty200 Value 30 Index subject to tracking error.		 Nifty200 Value 30 Index TRI	-																				
Kotak Nifty500 Momentum 50 Index Fund (An open-ended scheme replicating/tracking the Nifty500 Momentum 50 Index) Benchmark: Nifty500 Momentum 50 Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Return that corresponds to the performance of Nifty500 Momentum 50 Index subject to tracking error		 Nifty500 Momentum 50 Index TRI	-																				
Kotak FMP Series 292 (Close ended debt scheme with maturity of 1735 days. A relatively high interest rate risk and relatively low credit risk) Benchmark- NIFTY Medium to Long Duration Debt Index	This product is suitable for investors who are seeking* - Income over a long term investment horizon - Investment in debt & money market securities		 NIFTY Medium to Long Duration Debt Index	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><th>Interest Rate ↓</th><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td>A-III</td><td></td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓				Relatively Low				Moderate				Relatively High	A-III		
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓																								
Relatively Low																								
Moderate																								
Relatively High	A-III																							
Kotak FMP Series 300 (Close ended debt scheme with maturity of 1223 days. A relatively high interest rate risk and relatively low credit risk.) Benchmark- NIFTY Medium Duration Debt Index	This product is suitable for investors who are seeking* - Income over a long term investment horizon - Investment in debt & money market securities		 NIFTY Medium Duration Debt Index	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><th>Interest Rate ↓</th><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td>A-III</td><td></td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓				Relatively Low				Moderate				Relatively High	A-III		
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓																								
Relatively Low																								
Moderate																								
Relatively High	A-III																							
Kotak FMP Series 304 (Close ended debt scheme with maturity of 3119 days. A relatively high interest rate risk and relatively low credit risk.) Benchmark- NIFTY Long Duration Debt Index	This product is suitable for investors who are seeking* - Income over a long term investment horizon - Investment in debt & money market securities		 NIFTY Long Duration Debt Index	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><th>Interest Rate ↓</th><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td>A-III</td><td></td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓				Relatively Low				Moderate				Relatively High	A-III		
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓																								
Relatively Low																								
Moderate																								
Relatively High	A-III																							
Kotak FMP Series 305 (Close ended debt scheme with maturity of 1200 days. A relatively high interest rate risk and relatively low credit risk.) Benchmark- NIFTY Medium Duration Debt Index	This product is suitable for investors who are seeking* - Income over a long term investment horizon - Investment in debt & money market securities		 NIFTY Medium Duration Debt Index	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><th>Interest Rate ↓</th><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td>A-III</td><td></td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓				Relatively Low				Moderate				Relatively High	A-III		
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓																								
Relatively Low																								
Moderate																								
Relatively High	A-III																							
Kotak FMP Series 308 (Close ended debt scheme with maturity of 1125 days. A relatively high interest rate risk and relatively high credit risk.) Benchmark- NIFTY Medium Duration Debt Index	This product is suitable for investors who are seeking* - Income over a long term investment horizon - Investment in debt & money market securities		 NIFTY Medium Duration Debt Index	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><th>Interest Rate ↓</th><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td></td><td></td><td>C-III</td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓				Relatively Low				Moderate				Relatively High			C-III
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓																								
Relatively Low																								
Moderate																								
Relatively High			C-III																					
Kotak FMP Series 310 (Close ended debt scheme with maturity of 1131 days. A relatively high interest rate risk and relatively low credit risk.) Benchmark- NIFTY Medium Duration Debt Index	This product is suitable for investors who are seeking* - Income over a long term investment horizon - Investment in debt & money market securities		 NIFTY Medium Duration Debt Index	<table><tr><th>Credit Risk →</th><th>Relatively Low (Class A)</th><th>Moderate (Class B)</th><th>Relatively High (Class C)</th></tr><tr><th>Interest Rate ↓</th><td></td><td></td><td></td></tr><tr><td>Relatively Low</td><td></td><td></td><td></td></tr><tr><td>Moderate</td><td></td><td></td><td></td></tr><tr><td>Relatively High</td><td>A-III</td><td></td><td></td></tr></table>	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)	Interest Rate ↓				Relatively Low				Moderate				Relatively High	A-III		
Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)																					
Interest Rate ↓																								
Relatively Low																								
Moderate																								
Relatively High	A-III																							
Kotak Nifty 200 Quality 30 Index Fund (An open-ended scheme replicating/ tracking the Nifty 200 Quality 30 Index Fund) Benchmark- Nifty 200 Quality 30 Index TRI	This product is suitable for investors who are seeking* - Long term capital growth - Return that corresponds to the performance of Nifty 200 Quality 30 Index, subject to tracking error.		 Nifty 200 Quality 30 Index TRI	-																				

*Investors should consult their financial advisors if in doubt about whether the product is suitable for them.
 Data as on March 31, 2026

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

		Kotak US Specific Equity Passive FOF (Erstwhile Kotak NASDAQ 100 Fund of Fund)		Kotak Nifty Next 50 Index Fund		Kotak Nifty 50 Index Fund		Kotak Global Innovation Overseas Equity Omni FOF (Erstwhile Kotak Global Innovation Fund of Fund)		Kotak Multicap Fund	
		As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25
	LIABILITIES										
1	Unit Capital	1,61,206.17	1,77,562.28	48,565.11	30,729.38	66,794.93	52,772.74	48,569.06	50,420.98	12,51,863.84	9,21,936.62
2	Reserves & Surplus										
2.1	Unit Premium Reserves	(17,583.39)	(1,896.59)	25,138.23	13,929.36	16,597.85	10,734.55	(915.95)	(1,907.19)	4,17,640.50	2,39,388.88
2.2	Unrealised Appreciation Reserve	1,99,943.34	1,16,392.11	-	1,764.69	538.33	8,403.38	12,213.70	-	1,584.69	1,23,910.94
2.3	Other Reserves	15,634.41	400.31	11,658.39	9,547.90	14,137.41	8,891.00	597.22	(528.52)	5,38,443.55	3,01,859.68
3	Loans & Borrowings	-	-	-	-	-	-	-	-	-	-
4	Current Liabilities & Provisions										
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	761.24	894.72	1,819.38	394.53	4,487.66	290.79	318.11	324.96	24,149.93	14,779.45
	TOTAL :	3,59,961.77	2,93,352.83	87,181.11	56,365.86	1,02,556.18	81,092.46	60,782.14	48,316.23	22,33,682.51	16,01,875.57
	ASSETS										
1	Investments										
1.1	Listed Securities:										
1.1.1	Equity Shares	-	-	85,165.11	55,997.97	96,171.99	80,751.54	-	-	21,52,845.07	15,62,540.06
1.1.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.1.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.1.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.1.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.2	Securities Awaited Listing:										
1.2.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.2.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.2.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.2.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.3	Unlisted Securities										
1.3.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.3.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.3.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.4	Government Securities	-	-	-	-	-	-	-	-	-	-
1.5	Treasury Bills	-	-	-	-	-	-	-	-	-	-
1.6	Commercial Paper	-	-	-	-	-	-	-	-	-	-
1.7	Certificate of Deposits	-	-	-	-	-	-	-	-	-	-
1.8	Bill Rediscounting	-	-	-	-	-	-	-	-	-	-
1.9	Units of Domestic Mutual Fund	-	-	-	-	-	-	-	-	7,640.25	7,192.62
1.10	Foreign Securities (Mutual Funds)	3,58,597.78	2,91,924.98	-	-	-	-	59,665.06	47,136.38	-	-
1.11	Gold	-	-	-	-	-	-	-	-	-	-
1.12	Exchange Traded Funds (ETFs)	-	-	-	-	-	-	-	-	-	-
1.13	Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-	-	-	-	-
1.14	Strips	-	-	-	-	-	-	-	-	-	-
	Total Investments	3,58,597.78	2,91,924.98	85,165.11	55,997.97	96,171.99	80,751.54	59,665.06	47,136.38	21,60,485.32	15,69,732.68
2	Deposits	-	-	-	-	-	-	-	-	-	-
3	Other Current Assets										
3.1	Cash & Bank Balance	28.71	16.66	1,531.43	58.88	3,205.10	88.24	72.88	27.91	3,494.42	1,321.91
3.2	CBLO/Reverse Repo Lending	688.80	595.77	380.96	270.10	3,160.81	242.66	1,012.62	1,106.02	69,281.79	29,627.20
3.3	Others	646.48	815.42	103.61	38.91	18.28	10.02	31.58	45.92	420.98	1,193.78
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-	-	-	-	-
	TOTAL :	3,59,961.77	2,93,352.83	87,181.11	56,365.86	1,02,556.18	81,092.46	60,782.14	48,316.23	22,33,682.51	16,01,875.57

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Manufacture In India Fund		Kotak Business Cycle Fund		Kotak Banking and Financial Services Fund		Kotak Silver ETF Fund of Fund		Kotak Nifty Smallcap 50 Index Fund	
		As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25
	LIABILITIES										
1	Unit Capital	1,30,658.16	1,33,018.73	1,90,265.64	1,73,151.94	92,262.00	78,114.72	29,499.00	6,106.81	9,810.59	6,198.44
2	Reserves & Surplus										
2.1	Unit Premium Reserves	24,474.46	25,670.33	(5,374.05)	(10,800.45)	12,462.89	6,323.49	25,757.03	791.17	5,543.85	3,187.92
2.2	Unrealised Appreciation Reserve	50,345.72	57,809.79	23,409.71	40,864.91	11,122.53	20,171.14	24,708.81	1,155.07	-	-
2.3	Other Reserves	34,610.55	10,106.36	65,779.63	46,079.88	13,481.04	7,368.82	9,177.96	250.90	1,660.40	1,756.94
3	Loans & Borrowings	-	-	-	-	-	-	-	-	-	-
4	Current Liabilities & Provisions										
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	799.48	604.65	1,634.20	637.23	594.66	343.96	1,099.91	38.89	318.95	63.98
	TOTAL :	2,40,888.37	2,27,209.86	2,75,715.13	2,49,933.51	1,29,923.12	1,12,322.13	90,242.71	8,342.84	17,333.79	11,207.28
	ASSETS										
1	Investments										
1.1	Listed Securities:										
1.1.1	Equity Shares	2,25,243.04	2,20,883.12	2,73,578.23	2,41,883.61	1,24,810.18	1,07,901.01	-	-	16,938.31	11,132.43
1.1.2	Preference Shares	82.00	-	-	-	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.1.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.1.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.1.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.2	Securities Awaited Listing:										
1.2.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.2.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.2.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.2.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.3	Unlisted Securities										
1.3.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.3.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.3.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.4	Government Securities										
1.5	Treasury Bills	-	-	-	-	-	-	-	-	-	-
1.6	Commercial Paper	-	-	-	-	-	-	-	-	-	-
1.7	Certificate of Deposits	-	-	-	-	-	-	-	-	-	-
1.8	Bill Rediscounting	-	-	-	-	-	-	-	-	-	-
1.9	Units of Domestic Mutual Fund	925.15	870.95	-	-	-	-	-	-	-	-
1.10	Foreign Securities (Mutual Funds)	-	-	-	-	-	-	-	-	-	-
1.11	Gold	-	-	-	-	-	-	-	-	-	-
1.12	Exchange Traded Funds (ETFs)	-	-	-	-	-	-	88,462.69	8,225.25	-	-
1.13	Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-	-	-	-	-
1.14	Strips	-	-	-	-	-	-	-	-	-	-
	Total Investments	2,26,250.19	2,21,754.07	2,73,578.23	2,41,883.61	1,24,810.18	1,07,901.01	88,462.69	8,225.25	16,938.31	11,132.43
2	Deposits	-	-	-	-	-	-	-	-	-	-
3	Other Current Assets										
3.1	Cash & Bank Balance	71.92	60.85	563.65	91.98	104.34	131.48	752.15	25.12	258.27	32.05
3.2	CBLO/Reverse Repo Lending	14,458.40	5,278.25	1,425.80	7,734.37	4,972.46	4,223.88	1,006.97	89.92	120.47	30.71
3.3	Others	107.86	116.69	147.45	223.55	36.14	65.76	20.90	2.55	16.74	12.09
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-	-	-	-	-
	TOTAL :	2,40,888.37	2,27,209.86	2,75,715.13	2,49,933.51	1,29,923.12	1,12,322.13	90,242.71	8,342.84	17,333.79	11,207.28

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Nifty 200 Momentum 30 Index Fund		Kotak Quant Fund		Kotak Nifty Financial Services Ex-Bank Index Fund		Kotak BSE Housing Index Fund		Kotak Multi Asset Allocation Fund	
		As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25
	LIABILITIES										
1	Unit Capital	34,570.01	26,297.03	35,454.22	48,081.94	6,092.83	3,177.24	1,063.66	1,277.32	8,24,106.90	6,19,601.34
2	Reserves & Surplus										
2.1	Unit Premium Reserves	13,811.56	10,474.69	4,471.20	8,049.11	1,961.10	603.95	133.14	173.65	1,13,932.75	40,396.03
2.2	Unrealised Appreciation Reserve	-	-	8.94	89.15	-	260.54	-	-	88,103.34	47,700.72
2.3	Other Reserves	(3,954.49)	(1,698.43)	8,462.67	11,015.70	464.50	314.76	(17.70)	150.04	1,81,200.29	56,589.83
3	Loans & Borrowings	-	-	-	-	-	-	-	-	-	-
4	Current Liabilities & Provisions										
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	1,569.93	199.64	420.27	302.74	239.59	11.92	12.24	7.12	11,264.72	7,701.54
	TOTAL :	45,997.01	35,272.93	48,817.30	67,538.64	8,758.02	4,368.47	1,191.34	1,608.13	12,18,608.00	7,71,989.46
	ASSETS										
1	Investments										
1.1	Listed Securities:										
1.1.1	Equity Shares	44,451.11	34,998.91	45,589.33	66,920.43	8,538.27	4,342.76	1,180.36	1,605.41	8,50,516.77	5,42,442.71
1.1.2	Preference Shares	-	-	21.87	-	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	11,813.95	11,814.86
1.1.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.1.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.1.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.2	Securities Awaited Listing:										
1.2.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.2.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.2.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.2.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.3	Unlisted Securities										
1.3.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.3.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.3.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.4	Government Securities	-	-	-	-	-	-	-	-	54,584.95	58,773.64
1.5	Treasury Bills	-	-	-	-	-	-	-	-	-	-
1.6	Commercial Paper	-	-	-	-	-	-	-	-	9,873.79	-
1.7	Certificate of Deposits	-	-	-	-	-	-	-	-	77,657.17	-
1.8	Bill Rediscounting	-	-	-	-	-	-	-	-	-	-
1.9	Units of Domestic Mutual Fund	-	-	58.94	55.48	-	-	-	-	2,787.53	2,624.21
1.10	Foreign Securities (Mutual Funds)	-	-	-	-	-	-	-	-	-	-
1.11	Gold	-	-	-	-	-	-	-	-	-	-
1.12	Exchange Traded Funds (ETFs)	-	-	-	-	-	-	-	-	1,64,585.28	1,44,436.76
1.13	Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-	-	-	456.89	397.71
1.14	Strips	-	-	-	-	-	-	-	-	-	-
	Total Investments	44,451.11	34,998.91	45,670.14	66,975.91	8,538.27	4,342.76	1,180.36	1,605.41	11,72,276.33	7,60,489.89
2	Deposits	-	-	-	-	-	-	-	-	-	-
3	Other Current Assets										
3.1	Cash & Bank Balance	70.14	28.37	1,223.86	38.52	37.89	23.66	10.04	2.06	1,571.13	568.33
3.2	CBLO/Reverse Repo Lending	260.28	210.09	89.97	469.74	60.05	-	0.38	0.56	31,832.94	6,324.29
3.3	Others	1,215.48	35.56	1,833.33	54.47	121.81	1.99	0.56	0.10	12,927.60	4,606.95
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-	-	-	-	-
	TOTAL :	45,997.01	35,272.93	48,817.30	67,538.64	8,758.02	4,368.47	1,191.34	1,608.13	12,18,608.00	7,71,989.46

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Consumption Fund		Kotak Healthcare Fund		Kotak Technology Fund		Kotak Nifty 100 Low Volatility 30 Index Fund		Kotak Special Opportunities Fund	
		As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25
	LIABILITIES										
1	Unit Capital	1,24,574.43	94,481.50	33,482.34	32,183.15	53,151.92	49,527.57	11,987.69	10,190.92	1,43,848.16	2,22,189.82
2	Reserves & Surplus										
2.1	Unit Premium Reserves	23,293.90	13,512.61	2,596.99	2,193.12	4,155.36	3,287.15	754.59	581.31	(96.04)	(124.75)
2.2	Unrealised Appreciation Reserve	(0.01)	2,712.49	5,752.66	4,887.87	-	722.59	-	-	-	-
2.3	Other Reserves	4,852.69	6,447.38	2,395.75	1,889.70	(6,905.61)	244.08	(967.90)	(539.53)	(20,466.46)	(29,224.03)
3	Loans & Borrowings	-	-	-	-	-	-	-	-	-	-
4	Current Liabilities & Provisions										
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	1,006.62	5,472.62	330.32	121.43	617.30	183.66	279.75	266.16	944.47	1,115.08
	TOTAL :	1,53,727.63	1,22,626.60	44,558.06	41,275.27	51,018.97	53,965.05	12,054.13	10,498.86	1,24,230.13	1,93,956.12
	ASSETS										
1	Investments										
1.1	Listed Securities:										
1.1.1	Equity Shares	1,53,361.79	1,16,473.34	43,953.49	40,440.89	48,224.52	51,526.62	11,773.36	10,195.37	1,23,542.11	1,92,867.20
1.1.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.1.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.1.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.1.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.2	Securities Awaited Listing:										
1.2.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.2.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.2.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.2.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.3	Unlisted Securities										
1.3.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.3.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.3.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.4	Government Securities										
1.5	Treasury Bills										
1.6	Commercial Paper										
1.7	Certificate of Deposits										
1.8	Bill Rediscounting										
1.9	Units of Domestic Mutual Fund										
1.10	Foreign Securities (Mutual Funds)					1,596.94	949.37	-	-	-	-
1.11	Gold										
1.12	Exchange Traded Funds (ETFs)										
1.13	Infrastructure Investment Trust units (INVTs)										
1.14	Strips										
	Total Investments	1,53,361.79	1,16,473.34	43,953.49	40,440.89	49,821.46	52,475.93	11,773.36	10,195.37	1,23,542.11	1,92,867.20
2	Deposits										
3	Other Current Assets										
3.1	Cash & Bank Balance	58.32	73.89	36.79	41.34	76.13	70.91	13.01	12.10	63.64	76.92
3.2	CBLO/Reverse Repo Lending	302.43	3,897.76	552.86	783.50	1,112.50	1,393.21	256.09	289.88	283.09	395.60
3.3	Others	5.09	2,181.61	14.92	9.54	8.88	25.00	11.67	1.51	341.29	616.40
4	Deferred Revenue Expenditure (to the extent not written off)										
	TOTAL :	1,53,727.63	1,22,626.60	44,558.06	41,275.27	51,018.97	53,965.05	12,054.13	10,498.86	1,24,230.13	1,93,956.12

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

		Kotak BSE PSU Index Fund		Kotak Nifty Midcap 50 Index Fund		Kotak Nifty India Tourism Index Fund		Kotak MNC Fund		Kotak BSE Sensex Index Fund	
		As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25
	LIABILITIES										
1	Unit Capital	9,053.90	9,069.16	6,922.45	5,459.73	3,963.51	2,883.56	1,78,387.94	2,31,740.96	1,595.52	845.71
2	Reserves & Surplus										
2.1	Unit Premium Reserves	10.95	-	79.33	11.41	5.93	0.28	(3,058.90)	(20.06)	42.96	1.26
2.2	Unrealised Appreciation Reserve	-	-	-	-	-	-	9,493.71	-	-	17.07
2.3	Other Reserves	(1,023.34)	(1,752.95)	(650.12)	(596.91)	(1,192.48)	(222.00)	(5,645.09)	(22,453.99)	(114.83)	(3.62)
3	Loans & Borrowings	-	-	-	-	-	-	-	-	-	-
4	Current Liabilities & Provisions										
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	66.02	37.48	195.76	20.00	44.53	3.49	914.62	672.29	18.25	3.87
	TOTAL :	8,107.53	7,353.69	6,547.42	4,894.23	2,821.49	2,665.33	1,80,092.28	2,09,939.20	1,541.90	864.29
	ASSETS										
1	Investments										
1.1	Listed Securities:										
1.1.1	Equity Shares	8,040.71	7,330.32	6,345.81	4,868.01	2,773.62	2,650.27	1,78,560.93	1,94,976.14	1,524.57	855.03
1.1.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.1.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.1.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.1.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.2	Securities Awaited Listing:										
1.2.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.2.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.2.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.2.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.3	Unlisted Securities										
1.3.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.3.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.3.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.4	Government Securities	-	-	-	-	-	-	-	-	-	-
1.5	Treasury Bills	-	-	-	-	-	-	-	-	-	-
1.6	Commercial Paper	-	-	-	-	-	-	-	-	-	-
1.7	Certificate of Deposits	-	-	-	-	-	-	-	-	-	-
1.8	Bill Rediscounting	-	-	-	-	-	-	-	-	-	-
1.9	Units of Domestic Mutual Fund	-	-	-	-	-	-	-	-	-	-
1.10	Foreign Securities (Mutual Funds)	-	-	-	-	-	-	-	-	-	-
1.11	Gold	-	-	-	-	-	-	-	-	-	-
1.12	Exchange Traded Funds (ETFs)	-	-	-	-	-	-	-	-	-	-
1.13	Infrastructure Investment Trust units (INVTs)	-	-	-	-	-	-	-	-	-	-
1.14	Strips	-	-	-	-	-	-	-	-	-	-
	Total Investments	8,040.71	7,330.32	6,345.81	4,868.01	2,773.62	2,650.27	1,78,560.93	1,94,976.14	1,524.57	855.03
2	Deposits	-	-	-	-	-	-	-	-	-	-
3	Other Current Assets										
3.1	Cash & Bank Balance	17.67	21.20	30.00	15.82	34.87	14.86	61.65	132.20	11.14	9.05
3.2	CBLO/Reverse Repo Lending	20.29	0.09	170.27	10.13	10.13	0.04	1,291.51	14,606.80	0.03	-
3.3	Others	28.86	2.08	1.34	0.27	2.87	0.16	178.19	224.06	6.16	0.21
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-	-	-	-	-
	TOTAL :	8,107.53	7,353.69	6,547.42	4,894.23	2,821.49	2,665.33	1,80,092.28	2,09,939.20	1,541.90	864.29

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Large Cap Fund (Erstwhile Kotak Bluechip Fund)		Kotak Aggressive Hybrid Fund (Erstwhile Kotak Equity Hybrid Fund)		Kotak Multi Asset Omni FOF (Erstwhile Kotak Multi Asset Allocator Fund of Fund - Dynamic)		Kotak Large & Midcap Fund (Erstwhile Kotak Equity Opportunities Fund)		Kotak Small Cap Fund	
		As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25
	LIABILITIES										
1	Unit Capital	20,753.57	19,730.46	1,36,357.93	1,20,297.55	9,422.89	7,509.65	90,527.23	84,002.76	67,375.99	64,654.74
2	Reserves & Surplus										
2.1	Unit Premium Reserves	2,26,321.72	1,91,809.60	2,41,435.32	1,94,827.17	37,672.90	22,231.96	8,25,364.27	6,80,586.11	3,98,607.68	3,63,862.32
2.2	Unrealised Appreciation Reserve	2,17,353.55	2,77,595.74	71,391.44	94,320.02	17,288.86	23,047.79	6,48,704.26	7,27,852.74	1,18,904.32	4,01,943.95
2.3	Other Reserves	5,15,018.09	4,53,267.32	3,31,974.18	2,70,056.59	1,63,028.94	1,12,370.57	11,72,659.30	9,98,825.30	9,30,860.75	7,40,184.93
3	Loans & Borrowings	-	-	-	-	-	-	-	-	-	-
4	Current Liabilities & Provisions										
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	3,135.43	2,792.93	2,611.46	3,079.15	1,212.19	777.30	12,563.99	5,531.52	9,003.16	3,842.56
	TOTAL :	9,82,582.36	9,45,196.05	7,83,770.33	6,82,580.48	2,28,625.78	1,65,937.27	27,49,819.05	24,96,798.43	15,24,751.90	15,74,488.50
	ASSETS										
1	Investments										
1.1	Listed Securities:										
1.1.1	Equity Shares	9,45,034.65	8,97,337.61	6,22,745.61	5,18,712.36	-	-	26,29,833.95	24,22,385.60	15,00,075.47	15,01,640.11
1.1.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	-	-	18,470.83	27,382.14	-	-	-	-	-	-
1.1.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.1.6	Real Estate Investment Trusts Units	-	-	-	2,812.53	-	-	-	-	-	-
1.1.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.2	Securities Awaited Listing:										
1.2.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.2.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.2.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.2.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.3	Unlisted Securities										
1.3.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.3.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.3.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.4	Government Securities	-	-	70,479.60	1,06,142.10	-	-	-	-	-	-
1.5	Treasury Bills	-	-	-	-	-	-	-	-	-	-
1.6	Commercial Paper	-	-	-	4,973.73	-	-	-	-	-	-
1.7	Certificate of Deposits	-	-	21,827.14	-	-	-	-	-	-	-
1.8	Bill Rediscounting	-	-	-	-	-	-	-	-	-	-
1.9	Units of Domestic Mutual Fund	11,117.53	7,472.29	-	-	1,30,218.56	94,043.38	8,816.31	8,299.78	-	-
1.10	Foreign Securities (Mutual Funds)	-	-	-	-	-	9,605.40	-	-	-	-
1.11	Exchange Traded Funds (ETFs)	-	-	-	-	88,651.55	52,811.72	-	-	-	-
1.12	Infrastructure Investment Trust units (INVTs)	-	-	-	-	-	-	-	-	-	-
1.13	Alternate Investment Funds Units (AIFs)	-	-	-	-	-	-	-	-	-	-
1.14	Strips	-	-	5,086.96	5,377.59	-	-	-	-	-	-
	Total Investments	9,56,152.18	9,04,809.90	7,38,610.14	6,65,400.45	2,18,870.11	1,56,460.50	26,38,650.26	24,30,685.38	15,00,075.47	15,01,640.11
2	Deposits	-	-	-	-	-	-	-	-	-	-
3	Other Current Assets										
3.1	Cash & Bank Balance	666.73	560.71	577.71	679.68	144.98	143.41	17,439.56	1,012.81	4,169.16	826.64
3.2	CBLO/Reverse Repo Lending	25,293.74	39,277.88	40,136.60	11,922.93	9,537.61	9,279.72	83,492.01	64,090.58	18,778.38	71,117.57
3.3	Others	469.71	547.56	4,445.88	4,577.42	73.08	53.64	10,237.22	1,009.66	1,728.89	904.18
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-	-	-	-	-
	TOTAL :	9,82,582.36	9,45,196.05	7,83,770.33	6,82,580.48	2,28,625.78	1,65,937.27	27,49,819.05	24,96,798.43	15,24,751.90	15,74,488.50

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Contra Fund (Erstwhile Kotak India EQ Contra Fund)		Kotak Arbitrage Fund (Erstwhile Kotak Equity Arbitrage Fund)		Kotak ELSS Tax Saver Fund		Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)		Kotak Global Emerging Market Overseas Equity Omni FOF (Erstwhile Kotak Global Emerging Market Fund)	
		As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25
1	LIABILITIES										
1	Unit Capital	33,202.55	28,370.74	16,51,738.94	15,86,721.67	56,275.66	57,139.38	4,42,260.87	3,96,904.11	27,690.34	3,827.13
2	Reserves & Surplus										
2.1	Unit Premium Reserves	1,07,213.05	73,949.30	10,07,983.72	9,46,993.49	1,00,293.88	1,03,239.69	18,19,233.59	14,65,463.98	31,554.80	80.77
2.2	Unrealised Appreciation Reserve	46,684.64	72,913.71	2,85,369.81	89,495.71	94,877.04	1,35,001.27	9,04,198.58	12,26,590.10	2,080.41	483.44
2.3	Other Reserves	2,80,818.47	2,18,218.78	37,66,558.39	34,14,105.77	3,07,230.03	2,90,874.18	24,01,905.29	17,23,912.83	32,219.99	4,393.59
3	Loans & Borrowings	-	-	-	-	-	-	-	-	-	-
4	Current Liabilities & Provisions										
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	1,342.80	1,113.53	3,19,429.38	1,11,799.76	2,610.01	2,223.63	16,820.59	38,034.16	676.98	160.82
	TOTAL :	4,69,261.51	3,94,566.06	70,31,080.24	61,49,116.40	5,61,286.62	5,88,478.15	55,84,418.92	48,50,905.18	94,222.52	8,945.75
1	ASSETS										
1	Investments										
1.1	Listed Securities:										
1.1.1	Equity Shares	4,59,855.19	3,84,675.95	42,01,986.64	40,08,089.41	5,58,011.25	5,70,785.90	54,97,421.66	47,61,908.71	-	-
1.1.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.1.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.1.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.1.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.2	Securities Awaited Listing:										
1.2.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.2.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.2.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.2.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.3	Unlisted Securities										
1.3.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.3.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.3.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.4	Government Securities										
1.5	Treasury Bills										
1.6	Commercial Paper										
1.7	Certificate of Deposits			5,40,763.87	7,96,910.28	-	-	-	-	-	-
1.8	Bill Rediscounting										
1.9	Units of Domestic Mutual Fund			18,64,247.06	10,83,778.72	-	-	11,241.81	10,583.16	-	-
1.10	Foreign Securities (Mutual Funds)									92,347.28	8,626.83
1.11	Exchange Traded Funds (ETFs)										
1.12	Infrastructure Investment Trust units (INVITS)										
1.13	Alternate Investment Funds Units (AIFs)										
1.14	Strips										
	Total Investments	4,59,855.19	3,84,675.95	66,06,997.57	58,88,778.41	5,58,011.25	5,70,785.90	55,08,663.47	47,72,491.87	92,347.28	8,626.83
2	Deposits										
3	Other Current Assets										
3.1	Cash & Bank Balance	471.13	272.25	11,468.36	7,639.32	463.50	674.38	4,025.17	2,553.19	238.62	38.79
3.2	CBLO/Reverse Repo Lending	8,855.61	9,499.62	1,37,980.87	67,712.59	2,669.87	16,807.28	66,402.81	69,709.83	1,616.03	277.54
3.3	Others	79.58	118.24	2,74,633.44	1,84,986.08	142.00	210.59	5,327.47	6,150.29	20.59	2.59
4	Deferred Revenue Expenditure (to the extent not written off)										
	TOTAL :	4,69,261.51	3,94,566.06	70,31,080.24	61,49,116.40	5,61,286.62	5,88,478.15	55,84,418.92	48,50,905.18	94,222.52	8,945.75

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Infrastructure and Economic Reform Fund		Kotak Flexicap Fund		Kotak Gold Fund		Kotak Equity Savings Fund		Kotak Balanced Advantage Fund	
		As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25
	LIABILITIES										
1	Unit Capital	33,266.74	35,004.16	6,36,529.74	6,21,314.28	1,12,985.23	80,575.24	3,53,709.19	3,15,287.28	8,25,740.74	8,42,865.50
2	Reserves & Surplus										
2.1	Unit Premium Reserves	74,503.63	80,942.12	5,45,493.35	4,63,494.34	2,10,424.76	85,386.16	2,19,968.64	1,83,625.94	1,54,127.21	1,63,184.96
2.2	Unrealised Appreciation Reserve	33,623.55	49,670.81	19,27,865.45	21,78,563.88	3,07,644.58	1,10,035.32	20,075.49	35,184.09	1,80,133.97	2,65,429.64
2.3	Other Reserves	64,097.98	47,648.02	19,04,731.37	16,49,627.93	12,862.98	7,493.09	3,53,042.80	2,70,232.27	4,60,367.38	3,82,738.34
3	Loans & Borrowings	-	-	-	-	-	-	-	-	-	-
4	Current Liabilities & Provisions										
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	714.23	788.01	17,536.79	9,472.86	3,025.88	719.98	12,722.94	2,226.40	5,842.07	11,138.84
	TOTAL :	2,06,206.13	2,14,053.12	50,32,156.70	49,22,473.29	6,46,943.43	2,84,209.79	9,59,519.06	8,06,555.98	16,26,211.37	16,65,357.28
	ASSETS										
1	Investments										
1.1	Listed Securities:										
1.1.1	Equity Shares	2,05,821.77	2,11,617.44	48,79,413.87	47,95,288.58	-	-	6,10,219.79	5,67,010.64	10,35,087.96	11,38,490.19
1.1.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	-	-	-	-	-	-	61,318.72	86,474.49	1,13,836.00	1,08,292.23
1.1.5	Securitised Debt Securities	-	-	-	-	-	-	14,745.90	-	-	-
1.1.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	6,322.07	2,174.50	21,865.18	6,267.68
1.1.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.2	Securities Awaited Listing:										
1.2.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.2.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.2.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.2.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.3	Unlisted Securities										
1.3.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.3.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.3.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.4	Government Securities	-	-	-	-	-	-	19,394.67	29,699.93	1,94,284.70	2,92,520.65
1.5	Treasury Bills	-	-	-	-	-	-	-	-	9,927.92	13,413.65
1.6	Commercial Paper	-	-	-	-	-	-	-	4,973.73	493.69	9,947.46
1.7	Certificate of Deposits	-	-	-	-	-	-	33,038.78	-	84,745.39	-
1.8	Bill Rediscounting	-	-	-	-	-	-	-	-	-	-
1.9	Units of Domestic Mutual Fund	-	-	6,805.48	6,406.75	-	-	89,004.04	64,556.76	12,693.76	11,950.05
1.10	Foreign Securities (Mutual Funds)	-	-	-	-	-	-	-	-	-	-
1.11	Exchange Traded Funds (ETFs)	-	-	-	-	6,42,685.55	2,82,109.37	-	-	-	-
1.12	Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-	9,486.48	6,980.22	8,207.84	1,969.82
1.13	Alternate Investment Funds Units (AIFs)	-	-	-	-	-	-	-	-	-	-
1.14	Strips	-	-	-	-	-	-	1,455.11	4,123.16	8,876.78	1,686.76
	Total Investments	2,05,821.77	2,11,617.44	48,86,219.35	48,01,695.33	6,42,685.55	2,82,109.37	8,44,985.56	7,65,993.43	14,90,019.22	15,84,538.49
2	Deposits	-	-	-	-	-	-	-	-	-	-
3	Other Current Assets										
3.1	Cash & Bank Balance	118.87	141.23	16,264.77	1,096.54	577.41	252.44	5,040.03	812.81	10,487.14	1,407.30
3.2	CBLO/Reverse Repo Lending	251.93	2,236.85	1,28,686.29	1,18,494.17	3,660.69	1,827.77	98,189.70	33,972.60	1,00,504.26	61,416.49
3.3	Others	13.56	57.60	986.29	1,187.25	19.78	20.21	11,303.77	5,777.14	25,200.75	17,995.00
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-	-	-	-	-
	TOTAL :	2,06,206.13	2,14,053.12	50,32,156.70	49,22,473.29	6,46,943.43	2,84,209.79	9,59,519.06	8,06,555.98	16,26,211.37	16,65,357.28

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Focused Fund (Erstwhile Kotak Focused Equity Fund)		Kotak Pioneer Fund		Kotak ESG Exclusionary Strategy Fund		Kotak International REIT Overseas Equity Omni FOF (Erstwhile Kotak International REIT FOF)		Kotak Nifty Midcap 150 Momentum 50 Index Fund	
		As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25
	LIABILITIES										
1	Unit Capital	1,53,334.85	1,43,931.11	1,07,331.21	93,133.04	46,209.11	53,244.18	8,755.70	4,414.81	38,855.05	11,397.38
2	Reserves & Surplus										
2.1	Unit Premium Reserves	7,959.30	(1,452.71)	42,894.41	22,398.63	(18,818.15)	(17,351.81)	(3.98)	0.52	950.21	63.60
2.2	Unrealised Appreciation Reserve	98,962.11	1,02,713.27	69,528.62	76,520.36	15,038.61	27,990.38	-	-	-	-
2.3	Other Reserves	1,09,790.69	88,355.44	88,526.68	63,382.47	28,495.78	20,878.98	1,048.45	(175.43)	(7,877.17)	(1,876.05)
3	Loans & Borrowings	-	-	-	-	-	-	-	-	-	-
4	Current Liabilities & Provisions										
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	1,109.78	689.50	804.00	559.23	377.03	247.37	45.77	81.57	684.65	80.98
	TOTAL :	3,71,156.73	3,34,236.61	3,09,084.92	2,55,993.73	71,302.38	85,009.10	9,845.94	4,321.47	32,612.74	9,665.91
	ASSETS										
1	Investments										
1.1	Listed Securities:										
1.1.1	Equity Shares	3,54,850.48	3,28,348.38	2,42,466.41	2,10,206.95	69,433.37	83,922.36	-	-	31,871.73	9,581.32
1.1.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.1.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.1.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.1.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.2	Securities Awaited Listing:										
1.2.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.2.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.2.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.2.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.3	Unlisted Securities										
1.3.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.3.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.3.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.4	Government Securities	-	-	-	-	-	-	-	-	-	-
1.5	Treasury Bills	-	-	-	-	-	-	-	-	-	-
1.6	Commercial Paper	-	-	-	-	-	-	-	-	-	-
1.7	Certificate of Deposits	-	-	-	-	-	-	-	-	-	-
1.8	Bill Rediscounting	-	-	-	-	-	-	-	-	-	-
1.9	Units of Domestic Mutual Fund	-	-	-	-	413.21	389.00	-	-	-	-
1.10	Foreign Securities (Mutual Funds)	-	-	57,299.34	40,305.39	-	-	9,637.05	4,224.67	-	-
1.11	Exchange Traded Funds (ETFs)	-	-	-	-	-	-	-	-	-	-
1.12	Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-	-	-	-	-
1.13	Alternate Investment Funds Units (AIFs)	-	-	-	-	-	-	-	-	-	-
1.14	Strips	-	-	-	-	-	-	-	-	-	-
	Total Investments	3,54,850.48	3,28,348.38	2,99,765.75	2,50,512.34	69,846.58	84,311.36	9,637.05	4,224.67	31,871.73	9,581.32
2	Deposits	-	-	-	-	-	-	-	-	-	-
3	Other Current Assets										
3.1	Cash & Bank Balance	261.90	102.53	143.33	117.43	155.42	32.57	31.04	24.27	92.94	48.81
3.2	CBLO/Reverse Repo Lending	15,901.77	5,647.27	9,040.03	5,212.63	1,284.83	656.37	171.34	71.28	639.76	30.98
3.3	Others	142.58	138.43	135.81	151.33	15.55	8.80	6.51	1.25	8.31	4.80
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-	-	-	-	-
	TOTAL :	3,71,156.73	3,34,236.61	3,09,084.92	2,55,993.73	71,302.38	85,009.10	9,845.94	4,321.47	32,612.74	9,665.91

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Transportation & Logistics Fund		Kotak Nifty 100 Equal Weight Index Fund		Kotak Nifty 50 Equal Weight Index Fund		Kotak Nifty Smallcap 250 Index Fund		Kotak Nifty Commodities Index Fund	
		As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25
	LIABILITIES										
1	Unit Capital	45,379.71	39,262.41	3,747.23	943.42	5,892.21	1,140.91	4,711.91	2,097.88	22,714.94	456.71
2	Reserves & Surplus										
2.1	Unit Premium Reserves	972.93	2.88	182.81	(0.26)	336.11	0.66	227.64	3.84	2,195.53	0.05
2.2	Unrealised Appreciation Reserve	-	-	-	-	-	-	-	-	-	20.58
2.3	Other Reserves	(1,531.76)	(3,289.22)	(365.15)	(33.66)	(317.06)	(9.46)	(576.83)	(47.76)	972.99	5.08
3	Loans & Borrowings	-	-	-	-	-	-	-	-	-	-
4	Current Liabilities & Provisions										
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	313.64	207.92	144.55	1.84	176.31	1.77	161.01	10.55	56.56	2.98
	TOTAL :	45,134.52	36,183.99	3,709.44	911.34	6,087.57	1,133.88	4,523.73	2,064.51	25,940.02	485.40
	ASSETS										
1	Investments										
1.1	Listed Securities:										
1.1.1	Equity Shares	44,665.55	32,161.11	3,563.73	905.23	6,001.90	1,125.99	4,349.46	2,027.92	25,851.19	474.54
1.1.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.1.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.1.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.1.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.2	Securities Awaited Listing:										
1.2.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.2.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.2.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.2.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.3	Unlisted Securities										
1.3.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.3.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.3.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.4	Government Securities	-	-	-	-	-	-	-	-	-	-
1.5	Treasury Bills	-	-	-	-	-	-	-	-	-	-
1.6	Commercial Paper	-	-	-	-	-	-	-	-	-	-
1.7	Certificate of Deposits	-	-	-	-	-	-	-	-	-	-
1.8	Bill Rediscounting	-	-	-	-	-	-	-	-	-	-
1.9	Units of Domestic Mutual Fund	-	-	-	-	-	-	-	-	-	-
1.10	Foreign Securities (Mutual Funds)	-	-	-	-	-	-	-	-	-	-
1.11	Exchange Traded Funds (ETFs)	-	-	-	-	-	-	-	-	-	-
1.12	Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-	-	-	-	-
1.13	Alternate Investment Funds Units (AIFs)	-	-	-	-	-	-	-	-	-	-
1.14	Strips	-	-	-	-	-	-	-	-	-	-
	Total Investments	44,665.55	32,161.11	3,563.73	905.23	6,001.90	1,125.99	4,349.46	2,027.92	25,851.19	474.54
2	Deposits	-	-	-	-	-	-	-	-	-	-
3	Other Current Assets										
3.1	Cash & Bank Balance	32.68	51.17	25.02	5.83	22.60	7.20	52.34	25.18	7.22	7.86
3.2	CBLO/Reverse Repo Lending	399.82	3,896.48	79.97	-	59.97	-	120.27	10.01	49.98	-
3.3	Others	36.47	75.23	40.72	0.28	3.10	0.69	1.66	1.40	31.63	3.00
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-	-	-	-	-
	TOTAL :	45,134.52	36,183.99	3,709.44	911.34	6,087.57	1,133.88	4,523.73	2,064.51	25,940.02	485.40

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026
(Rupees in Lakhs)

		Kotak Nifty Midcap 150 Index Fund	
		As at 31-Mar-26	As at 31-Mar-25
	LIABILITIES		
1	Unit Capital	2,482.24	724.89
2	Reserves & Surplus		
2.1	Unit Premium Reserves	229.84	-
2.2	Unrealised Appreciation Reserve	-	-
2.3	Other Reserves	(240.11)	(4.76)
3	Loans & Borrowings	-	-
4	Current Liabilities & Provisions		
4.1	Provision for doubtful Income/Deposits	-	-
4.2	Other Current Liabilities & Provisions	121.13	2.09
	TOTAL :	2,593.10	722.22
	ASSETS		
1	Investments		
1.1	Listed Securities:		
1.1.1	Equity Shares	2,416.71	714.16
1.1.2	Preference Shares	-	-
1.1.3	Equity Linked Debentures	-	-
1.1.4	Other Debentures & Bonds	-	-
1.1.5	Securitised Debt Securities	-	-
1.1.6	Real Estate Investment Trusts Units	-	-
1.1.7	Warrant	-	-
1.2	Securities Awaited Listing:		
1.2.1	Equity Shares	-	-
1.2.2	Preference Shares	-	-
1.2.3	Equity Linked Debentures	-	-
1.2.4	Other Debentures & Bonds	-	-
1.2.5	Securitised Debt Securities	-	-
1.2.6	Real Estate Investment Trusts Units	-	-
1.2.7	Warrant	-	-
1.3	Unlisted Securities		
1.3.1	Equity Shares	-	-
1.3.2	Preference Shares	-	-
1.3.3	Equity Linked Debentures	-	-
1.3.4	Other Debentures & Bonds	-	-
1.3.5	Securitised Debt Securities	-	-
1.3.6	Real Estate Investment Trusts Units	-	-
1.3.7	Warrant	-	-
1.4	Government Securities	-	-
1.5	Treasury Bills	-	-
1.6	Commercial Paper	-	-
1.7	Certificate of Deposits	-	-
1.8	Bill Rediscounting	-	-
1.9	Units of Domestic Mutual Fund	-	-
1.10	Foreign Securities (Mutual Funds)	-	-
1.11	Exchange Traded Funds (ETFs)	-	-
1.12	Infrastructure Investment Trust units (INVITS)	-	-
1.13	Alternate Investment Funds Units (AIFs)	-	-
1.14	Strips	-	-
	Total Investments	2,416.71	714.16
2	Deposits	-	-
3	Other Current Assets		
3.1	Cash & Bank Balance	45.34	4.20
3.2	CBLO/Reverse Repo Lending	129.95	-
3.3	Others	1.10	3.86
4	Deferred Revenue Expenditure (to the extent not written off)	-	-
	TOTAL :	2,593.10	722.22

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

	Kotak Nifty Alpha 50 Index Fund	Kotak Dividend Yield Fund	Kotak Gold Silver Passive FOF	Kotak Active Momentum Fund	Kotak Energy Opportunities Fund	Kotak Nifty 500 Momentum 50 Index Fund	Kotak Nifty Top 10 Equal Weight Index Fund
	As at 31-Mar-26	As at 31-Mar-26	As at 31-Mar-26	As at 31-Mar-26	As at 31-Mar-26	As at 31-Mar-26	As at 31-Mar-26
LIABILITIES							
1 Unit Capital	2,841.77	23,068.32	65,956.55	1,40,896.15	26,437.18	1,950.04	4,296.40
2 Reserves & Surplus							
2.1 Unit Premium Reserves	37.84	1.30	21,870.99	(333.83)	150.65	3.32	59.21
2.2 Unrealised Appreciation Reserve	-	-	10,244.26	-	-	-	-
2.3 Other Reserves	(424.58)	(2,667.38)	351.37	(10,186.58)	(1,105.83)	(261.74)	(644.91)
3 Loans & Borrowings	-	-	-	-	-	-	-
4 Current Liabilities & Provisions							
4.1 Provision for doubtful Income/Deposits	-	-	-	-	-	-	-
4.2 Other Current Liabilities & Provisions	131.43	78.36	505.51	2,380.44	148.72	34.56	37.74
TOTAL :	2,586.46	20,480.60	98,928.68	1,32,756.18	25,630.72	1,726.18	3,748.44
ASSETS							
1 Investments							
1.1 Listed Securities:							
1.1.1 Equity Shares	2,448.25	19,105.74	-	1,24,757.34	24,282.92	1,688.92	3,674.80
1.1.2 Preference Shares	-	-	-	-	-	-	-
1.1.3 Equity Linked Debentures	-	-	-	-	-	-	-
1.1.4 Other Debentures & Bonds	-	-	-	-	-	-	-
1.1.5 Securitised Debt Securities	-	-	-	-	-	-	-
1.1.6 Real Estate Investment Trusts Units	-	-	-	-	-	-	-
1.1.7 Warrant	-	-	-	-	-	-	-
1.2 Securities Awaited Listing:							
1.2.1 Equity Shares	-	-	-	-	-	-	-
1.2.2 Preference Shares	-	-	-	-	-	-	-
1.2.3 Equity Linked Debentures	-	-	-	-	-	-	-
1.2.4 Other Debentures & Bonds	-	-	-	-	-	-	-
1.2.5 Securitised Debt Securities	-	-	-	-	-	-	-
1.2.6 Real Estate Investment Trusts Units	-	-	-	-	-	-	-
1.2.7 Warrant	-	-	-	-	-	-	-
1.3 Unlisted Securities							
1.3.1 Equity Shares	-	-	-	-	-	-	-
1.3.2 Preference Shares	-	-	-	-	-	-	-
1.3.3 Equity Linked Debentures	-	-	-	-	-	-	-
1.3.4 Other Debentures & Bonds	-	-	-	-	-	-	-
1.3.5 Securitised Debt Securities	-	-	-	-	-	-	-
1.3.6 Real Estate Investment Trusts Units	-	-	-	-	-	-	-
1.3.7 Warrant	-	-	-	-	-	-	-
1.4 Government Securities	-	-	-	-	-	-	-
1.5 Treasury Bills	-	-	-	-	-	-	-
1.6 Commercial Paper	-	-	-	-	-	-	-
1.7 Certificate of Deposits	-	-	-	-	-	-	-
1.8 Bill Rediscounting	-	-	-	-	-	-	-
1.9 Units of Domestic Mutual Fund	-	-	-	-	-	-	-
1.10 Foreign Securities (Mutual Funds)	-	-	-	-	-	-	-
1.11 Gold	-	-	-	-	-	-	-
1.12 Exchange Traded Funds (ETFs)	-	-	94,622.39	-	-	-	-
1.13 Infrastructure Investment Trust units (INVTs)	-	-	-	-	-	-	-
1.14 Strips	-	-	-	-	-	-	-
Total Investments	2,448.25	19,105.74	94,622.39	1,24,757.34	24,282.92	1,688.92	3,674.80
2 Deposits	-	-	-	-	-	-	-
3 Other Current Assets							
3.1 Cash & Bank Balance	137.38	52.57	198.94	1,996.95	48.39	16.77	51.20
3.2 CBLO/Reverse Repo Lending	-	1,309.36	4,078.80	5,868.20	1,279.36	20.00	20.11
3.3 Others	0.83	12.93	28.55	133.69	20.05	0.49	2.33
4 Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-	-
TOTAL :	2,586.46	20,480.60	98,928.68	1,32,756.18	25,630.72	1,726.18	3,748.44

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Nifty 200 Quality 30 Index Fund	Kotak Rural Opportunities Fund	Kotak Nifty200 Value 30 Index Fund	Kotak Services Fund	Kotak Multi Factor Passive FOF	Kotak Quality Overseas Equity Omni FOF
		As at 31-Mar-26	As at 31-Mar-26	As at 31-Mar-26	As at 31-Mar-26	As at 31-Mar-26	As at 31-Mar-26
	LIABILITIES						
1	Unit Capital	1,587.86	84,000.95	1,250.78	74,443.11	1,772.15	5,793.15
2	Reserves & Surplus						
2.1	Unit Premium Reserves	4.36	(39.11)	6.43	0.52	0.64	-
2.2	Unrealised Appreciation Reserve	-	-	-	-	-	-
2.3	Other Reserves	(192.43)	(7,969.31)	(122.21)	(3,237.50)	(7.20)	8.40
3	Loans & Borrowings	-	-	-	-	-	-
4	Current Liabilities & Provisions						
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	10.65	544.45	16.69	1,261.38	3.08	8.75
	TOTAL :	1,410.44	76,536.98	1,151.69	72,467.51	1,768.67	5,810.30
	ASSETS						
1	Investments						
1.1	Listed Securities:						
1.1.1	Equity Shares	1,398.68	73,801.85	1,135.44	46,895.33	-	-
1.1.2	Preference Shares	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	-	-	-	-	-	-
1.1.5	Securitised Debt Securities	-	-	-	-	-	-
1.1.6	Real Estate Investment Trusts Units	-	-	-	-	-	-
1.1.7	Warrant	-	-	-	-	-	-
1.2	Securities Awaited Listing:						
1.2.1	Equity Shares	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-
1.2.5	Securitised Debt Securities	-	-	-	-	-	-
1.2.6	Real Estate Investment Trusts Units	-	-	-	-	-	-
1.2.7	Warrant	-	-	-	-	-	-
1.3	Unlisted Securities						
1.3.1	Equity Shares	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-
1.3.6	Real Estate Investment Trusts Units	-	-	-	-	-	-
1.3.7	Warrant	-	-	-	-	-	-
1.4	Government Securities	-	-	-	-	-	-
1.5	Treasury Bills	-	-	-	-	-	-
1.6	Commercial Paper	-	-	-	-	-	-
1.7	Certificate of Deposits	-	-	-	-	-	-
1.8	Bill Rediscounting	-	-	-	-	-	-
1.9	Units of Domestic Mutual Fund	-	-	-	-	-	-
1.10	Foreign Securities (Mutual Funds)	-	-	-	-	-	-
1.11	Gold	-	-	-	-	-	-
1.12	Exchange Traded Funds (ETFs)	-	-	-	-	1,432.27	-
1.13	Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
1.14	Strips	-	-	-	-	-	-
	Total Investments	1,398.68	73,801.85	1,135.44	46,895.33	1,432.27	-
2	Deposits	-	-	-	-	-	-
3	Other Current Assets						
3.1	Cash & Bank Balance	11.58	31.93	10.68	71.56	19.38	32.34
3.2	CBLO/Reverse Repo Lending	0.07	2,670.81	-	16,271.93	309.84	5,747.15
3.3	Others	0.11	32.39	5.57	9,228.69	7.18	30.81
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-
	TOTAL :	1,410.44	76,536.98	1,151.69	72,467.51	1,768.67	5,810.30

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Gold ETF		Kotak Nifty PSU Bank ETF		Kotak BSE Sensex ETF		Kotak Nifty 50 ETF		Kotak Nifty Bank ETF	
		As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25
	LIABILITIES										
1	Unit Capital	11,553.37	9,412.07	2,736.24	2,204.74	29.21	32.21	1,256.65	1,123.40	8,457.94	9,316.19
2	Reserves & Surplus										
2.1	Unit Premium Reserves	4,95,275.12	3,12,071.10	(86,374.45)	(79,126.78)	243.76	421.04	65,753.33	53,698.89	1,43,849.89	1,50,048.43
2.2	Unrealised Appreciation Reserve	6,58,710.50	2,34,351.33	35,455.52	16,414.04	725.04	1,135.04	16,956.21	52,367.97	13,680.13	99,074.80
2.3	Other Reserves	2,46,048.76	1,60,876.93	2,62,999.91	1,98,022.32	1,292.85	1,103.65	2,25,260.63	1,80,799.81	2,73,509.37	2,35,070.63
3	Loans & Borrowings	-	-	-	-	-	-	-	-	-	-
4	Current Liabilities & Provisions										
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	2,183.53	1,155.76	396.98	190.73	5.06	9.01	891.00	800.20	1,541.15	2,680.92
	TOTAL :	14,13,771.28	7,17,867.19	2,15,214.20	1,37,705.05	2,295.92	2,700.95	3,10,117.82	2,88,790.27	4,41,038.48	4,96,190.97
	ASSETS										
1	Investments										
1.1	Listed Securities:										
1.1.1	Equity Shares	-	-	2,14,780.43	1,37,490.86	2,290.59	2,691.45	3,09,199.63	2,87,929.94	4,39,406.87	4,93,394.83
1.1.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.1.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.1.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.1.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.2	Securities Awaited Listing:										
1.2.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.2.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.2.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.2.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.3	Unlisted Securities										
1.3.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.3.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.3.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.4	Government Securities										
1.5	Treasury Bills										
1.6	Commercial Paper										
1.7	Certificate of Deposits										
1.8	Bill Rediscounting										
1.9	Units of Domestic Mutual Fund										
1.10	Foreign Securities (Mutual Funds)										
1.11	Gold	13,91,780.91	7,03,819.76	-	-	-	-	-	-	-	-
1.12	Silver	-	-	-	-	-	-	-	-	-	-
	Total Investments	13,91,780.91	7,03,819.76	2,14,780.43	1,37,490.86	2,290.59	2,691.45	3,09,199.63	2,87,929.94	4,39,406.87	4,93,394.83
2	Deposits	-	-	-	-	-	-	-	-	-	-
3	Other Current Assets										
3.1	Cash & Bank Balance	50.86	33.79	370.64	21.05	3.84	7.98	911.23	588.93	405.20	123.94
3.2	CBLO/Reverse Repo Lending	0.10	20.07	60.94	160.86	1.44	1.46	3.70	233.67	1,219.40	2,597.65
3.3	Others	21,939.41	13,993.57	2.19	32.28	0.05	0.06	3.26	37.73	7.01	74.55
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-	-	-	-	-
	TOTAL :	14,13,771.28	7,17,867.19	2,15,214.20	1,37,705.05	2,295.92	2,700.95	3,10,117.82	2,88,790.27	4,41,038.48	4,96,190.97

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Nifty 50 Value 20 ETF		Kotak Nifty IT ETF		Kotak Nifty Alpha 50 ETF		Kotak Nifty Midcap 50 ETF		Kotak Nifty 100 Low Volatility 30 ETF	
		As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25
	LIABILITIES										
1	Unit Capital	568.12	773.12	11,966.30	3,946.30	16,042.68	12,522.68	1,088.13	359.63	8,540.87	8,380.87
2	Reserves & Surplus										
2.1	Unit Premium Reserves	2,962.70	4,777.72	(2,37,863.44)	(78,939.99)	51,713.92	40,244.96	11,550.01	3,388.44	4,763.80	4,744.92
2.2	Unrealised Appreciation Reserve	-	761.87	-	127.45	(0.01)	(0.01)	-	-	-	-
2.3	Other Reserves	4,180.40	4,821.01	2,64,167.76	90,505.14	593.89	2,532.68	3,994.36	1,567.99	3,025.36	3,166.30
3	Loans & Borrowings	-	-	-	-	-	-	-	-	-	-
4	Current Liabilities & Provisions										
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	1.55	18.66	101.22	62.05	1,393.73	428.98	388.44	6.67	38.28	16.43
	TOTAL :	7,712.77	11,152.38	38,371.84	15,700.95	69,744.21	55,729.29	17,020.94	5,322.73	16,368.31	16,308.52
	ASSETS										
1	Investments										
1.1	Listed Securities:										
1.1.1	Equity Shares	7,709.29	11,131.74	38,260.97	15,635.84	68,275.77	55,279.74	16,615.36	5,311.50	16,326.75	16,288.46
1.1.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.1.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.1.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.1.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.2	Securities Awaited Listing:										
1.2.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.2.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.2.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.2.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.3	Unlisted Securities										
1.3.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.3.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.3.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.4	Government Securities										
1.5	Treasury Bills										
1.6	Commercial Paper										
1.7	Certificate of Deposits										
1.8	Bill Rediscounting										
1.9	Units of Domestic Mutual Fund										
1.10	Foreign Securities (Mutual Funds)										
1.11	Gold										
1.12	Silver										
	Total Investments	7,709.29	11,131.74	38,260.97	15,635.84	68,275.77	55,279.74	16,615.36	5,311.50	16,326.75	16,288.46
2	Deposits	-	-	-	-	-	-	-	-	-	-
3	Other Current Assets										
3.1	Cash & Bank Balance	3.28	10.43	13.05	54.60	579.78	34.93	43.61	10.73	17.98	19.76
3.2	CBLO/Reverse Repo Lending	-	9.99	-	9.99	849.58	259.77	149.94	-	19.99	-
3.3	Others	0.20	0.22	97.82	0.52	39.08	154.85	212.03	0.50	3.59	0.30
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-	-	-	-	-
	TOTAL :	7,712.77	11,152.38	38,371.84	15,700.95	69,744.21	55,729.29	17,020.94	5,322.73	16,368.31	16,308.52

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Nifty India Consumption ETF		Kotak Nifty MNC ETF		Kotak Silver ETF		Kotak MSCI India ETF		Kotak Nifty 100 Equal Weight ETF	
		As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25
	LIABILITIES										
1	Unit Capital	294.03	54.03	1,365.56	1,185.56	14,706.17	12,792.17	52,914.39	36,969.39	364.45	24.45
2	Reserves & Surplus										
2.1	Unit Premium Reserves	1,748.89	423.37	635.60	515.17	96,073.42	93,512.53	89,534.10	62,373.16	775.02	45.71
2.2	Unrealised Appreciation Reserve	-	-	54.31	38.11	1,36,942.26	18,354.55	-	4,822.50	-	2.79
2.3	Other Reserves	1,069.70	111.55	1,836.57	1,419.73	84,190.58	920.27	(672.53)	(2,362.08)	(46.68)	1.15
3	Loans & Borrowings	-	-	-	-	-	-	-	-	-	-
4	Current Liabilities & Provisions										
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	1.31	0.08	6.99	48.19	1,518.07	64.61	164.96	23.38	8.15	0.03
	TOTAL :	3,113.93	589.03	3,899.03	3,206.76	3,33,430.50	1,25,644.13	1,41,940.92	1,01,826.35	1,100.94	74.13
	ASSETS										
1	Investments										
1.1	Listed Securities:										
1.1.1	Equity Shares	3,111.62	588.71	3,883.67	3,156.83	-	-	1,41,751.69	1,01,779.50	1,091.74	73.95
1.1.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.1.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.1.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.1.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.2	Securities Awaited Listing:										
1.2.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.2.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.2.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.2.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.3	Unlisted Securities										
1.3.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.3.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.3.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.4	Government Securities										
1.5	Treasury Bills										
1.6	Commercial Paper										
1.7	Certificate of Deposits										
1.8	Bill Rediscounting										
1.9	Units of Domestic Mutual Fund										
1.10	Foreign Securities (Mutual Funds)										
1.11	Gold										
1.12	Silver					3,28,727.22	1,22,466.25	-	-	-	-
	Total Investments	3,111.62	588.71	3,883.67	3,156.83	3,28,727.22	1,22,466.25	1,41,751.69	1,01,779.50	1,091.74	73.95
2	Deposits	-	-	-	-	-	-	-	-	-	-
3	Other Current Assets										
3.1	Cash & Bank Balance	1.50	0.27	6.45	19.90	64.92	11.64	28.24	18.67	8.82	0.02
3.2	CBLO/Reverse Repo Lending	-	-	-	19.98	-	-	89.95	19.98	-	-
3.3	Others	0.81	0.05	8.91	10.05	4,638.36	3,166.24	71.04	8.20	0.38	0.16
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-	-	-	-	-
	TOTAL :	3,113.93	589.03	3,899.03	3,206.76	3,33,430.50	1,25,644.13	1,41,940.92	1,01,826.35	1,100.94	74.13

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Nifty Midcap 150 ETF		Kotak Nifty Chemicals ETF	Kotak Nifty 200 Momentum 30 ETF	Kotak Nifty Next 50 ETF	Kotak Nifty 200 Quality 30 ETF
		As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-26	As at 31-Mar-26	As at 31-Mar-26
	LIABILITIES						
1	Unit Capital	497.94	42.94	2,030.38	666.28	201.14	126.31
2	Reserves & Surplus						
2.1	Unit Premium Reserves	495.81	39.40	3,949.36	1,352.14	1,213.32	137.44
2.2	Unrealised Appreciation Reserve	-	-	-	-	-	-
2.3	Other Reserves	(12.53)	(0.16)	(913.48)	(216.49)	(194.42)	(31.37)
3	Loans & Borrowings	-	-	-	-	-	-
4	Current Liabilities & Provisions						
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	4.43	471.12	51.62	0.32	129.42	18.91
	TOTAL :	985.65	553.30	5,117.88	1,802.25	1,349.46	251.29
	ASSETS						
1	Investments						
1.1	Listed Securities:						
1.1.1	Equity Shares	979.95	80.41	5,065.29	1,801.11	1,212.69	232.10
1.1.2	Preference Shares	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	-	-	-	-	-	-
1.1.5	Securitised Debt Securities	-	-	-	-	-	-
1.1.6	Real Estate Investment Trusts Units	-	-	-	-	-	-
1.1.7	Warrant	-	-	-	-	-	-
1.2	Securities Awaited Listing:						
1.2.1	Equity Shares	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-
1.2.5	Securitised Debt Securities	-	-	-	-	-	-
1.2.6	Real Estate Investment Trusts Units	-	-	-	-	-	-
1.2.7	Warrant	-	-	-	-	-	-
1.3	Unlisted Securities						
1.3.1	Equity Shares	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-
1.3.6	Real Estate Investment Trusts Units	-	-	-	-	-	-
1.3.7	Warrant	-	-	-	-	-	-
1.4	Government Securities	-	-	-	-	-	-
1.5	Treasury Bills	-	-	-	-	-	-
1.6	Commercial Paper	-	-	-	-	-	-
1.7	Certificate of Deposits	-	-	-	-	-	-
1.8	Bill Rediscounting	-	-	-	-	-	-
1.9	Units of Domestic Mutual Fund	-	-	-	-	-	-
1.10	Foreign Securities (Mutual Funds)	-	-	-	-	-	-
1.11	Gold	-	-	-	-	-	-
1.12	Silver	-	-	-	-	-	-
	Total Investments	979.95	80.41	5,065.29	1,801.11	1,212.69	232.10
2	Deposits	-	-	-	-	-	-
3	Other Current Assets						
3.1	Cash & Bank Balance	5.17	6.51	39.95	0.59	132.33	19.02
3.2	CBLO/Reverse Repo Lending	-	-	-	-	-	-
3.3	Others	0.53	466.38	12.64	0.55	4.44	0.17
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-
	TOTAL :	985.65	553.30	5,117.88	1,802.25	1,349.46	251.29

ABRIDGED FOR DEBT SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Banking and PSU Debt Fund		Kotak Gilt Fund		Kotak Bond Fund		Kotak Bond Short Term Fund		Kotak Money Market Fund	
		As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25
	LIABILITIES										
1	Unit Capital	74,692.31	92,092.95	25,490.23	38,076.96	22,507.49	25,124.58	3,10,087.31	3,02,678.63	6,83,579.48	5,64,610.05
2	Reserves & Surplus										
2.1	Unit Premium Reserves	14,269.72	19,161.69	1,678.01	2,881.37	5,831.22	6,591.52	56,876.80	65,783.70	6,935.91	2,292.31
2.2	Unrealised Appreciation Reserve	1,410.62	6,763.73	-	6,143.03	83.32	2,101.06	3,248.64	15,817.75	1,008.71	5,976.88
2.3	Other Reserves	4,26,902.90	4,83,112.66	2,30,731.64	3,46,313.67	1,59,414.49	1,69,310.49	11,87,991.26	12,83,863.92	25,41,602.05	19,27,911.43
3	Loans & Borrowings	3,841.02	-	-	-	-	-	1,59,421.70	13,378.73	1,24,697.29	3,47,881.81
4	Current Liabilities & Provisions										
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	450.79	402.58	562.33	3,147.57	259.30	1,345.01	1,952.00	1,107.89	25,742.08	3,350.14
	TOTAL :	5,21,567.36	6,01,533.61	2,58,462.21	3,96,562.60	1,88,095.82	2,04,472.66	17,19,577.71	16,82,630.62	33,83,565.52	28,52,022.62
	ASSETS										
1	Investments										
1.1	Listed Securities:										
1.1.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.1.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	4,13,461.81	4,50,495.51	-	-	30,568.98	27,447.28	12,41,562.40	9,97,282.99	-	-
1.1.5	Securitised Debt Securities	-	-	-	-	14,745.90	-	65,361.57	56,118.26	-	-
1.1.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.1.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.2	Securities Awaited Listing:										
1.2.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.2.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.2.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.2.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.3	Unlisted Securities										
1.3.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.3.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.3.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.4	Government Securities	49,217.55	1,29,779.68	2,13,557.38	3,59,905.92	1,04,305.46	1,42,614.23	2,37,490.34	5,81,510.01	20,782.24	1,26,921.53
1.5	Treasury Bills	-	-	-	-	-	-	-	-	4,83,290.02	2,81,602.02
1.6	Commercial Paper	-	-	-	-	-	-	-	-	6,48,325.06	6,53,462.41
1.7	Certificate of Deposits	37,736.54	2,355.90	-	-	18,861.07	18,680.78	72,099.36	-	21,65,497.71	17,06,835.60
1.8	Bill Rediscounting	-	-	-	-	-	-	-	-	-	-
1.9	Units of Domestic Mutual Fund	-	-	-	-	-	-	-	-	-	-
1.10	Foreign Securities (Mutual Funds)	-	-	-	-	-	-	-	-	-	-
1.11	Gold	-	-	-	-	-	-	-	-	-	-
1.12	Infrastructure Investment Trust units (INVITS)	-	-	-	-	8,687.91	688.03	-	-	-	-
1.13	Alternate Investment Funds Units (AIFs)	1,800.41	1,649.26	-	-	606.28	567.34	5,175.30	4,578.28	9,255.78	7,278.72
1.14	Strips	-	-	27,727.87	25,868.04	7,114.38	7,983.08	-	1,854.49	9.98	-
	Total Investments	5,02,216.31	5,84,280.35	2,41,285.25	3,85,773.96	1,84,889.98	1,97,980.74	16,21,688.97	16,41,344.03	33,27,160.79	27,76,100.28
2	Deposits	-	-	-	-	-	-	-	-	-	-
3	Other Current Assets										
3.1	Cash & Bank Balance	57.10	66.82	141.75	151.87	18.96	36.17	2,638.10	506.10	8,600.04	1,300.59
3.2	CBLO/Reverse Repo Lending	3,122.60	961.38	13,311.16	1,538.31	242.43	824.44	5.05	1,081.11	47,330.01	72,610.49
3.3	Others	16,171.35	16,225.06	3,724.05	9,098.46	2,944.45	5,631.31	95,245.59	39,699.38	474.68	2,011.26
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-	-	-	-	-
	TOTAL :	5,21,567.36	6,01,533.61	2,58,462.21	3,96,562.60	1,88,095.82	2,04,472.66	17,19,577.71	16,82,630.62	33,83,565.52	28,52,022.62

ABRIDGED FOR DEBT SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Liquid Fund		Kotak Debt Hybrid Fund		Kotak Savings Fund		Kotak Corporate Bond Fund		Kotak Low Duration Fund	
		As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25
	LIABILITIES										
1	Unit Capital	6,03,027.66	6,03,646.24	50,655.31	53,755.66	3,22,678.72	2,73,744.29	3,76,642.17	3,83,817.17	4,50,955.59	3,27,210.00
2	Reserves & Surplus										
2.1	Unit Premium Reserves	(1,62,658.89)	(1,59,973.01)	23,730.87	25,996.80	3,318.96	1,798.27	(52,041.86)	(58,542.45)	(49,735.85)	6,111.73
2.2	Unrealised Appreciation Reserve	1,291.00	3,194.28	9,623.83	18,846.92	5,070.61	3,228.23	2,636.45	15,526.21	5,562.38	6,381.93
2.3	Other Reserves	28,89,240.68	26,78,218.30	2,02,264.57	2,03,109.21	11,67,876.15	9,08,511.55	11,94,856.87	11,23,077.92	11,18,874.91	7,86,920.06
3	Loans & Borrowings	7,53,246.00	6,26,806.97	-	-	22,449.23	79,101.92	44,342.08	-	16,123.73	47,426.72
4	Current Liabilities & Provisions										
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	16,092.53	4,535.10	1,000.52	12,211.44	1,757.65	2,297.11	828.12	5,615.17	22,914.31	3,484.50
	TOTAL :	41,00,238.98	37,56,427.88	2,87,275.10	3,13,920.03	15,23,151.32	12,68,681.37	15,67,263.83	14,69,494.02	15,64,695.07	11,77,534.94
	ASSETS										
1	Investments										
1.1	Listed Securities:										
1.1.1	Equity Shares	-	-	59,271.00	69,495.30	-	-	-	-	-	-
1.1.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	25,002.22	24,919.73	50,785.51	48,240.86	4,41,708.94	3,62,089.58	12,21,814.15	10,07,597.15	8,34,501.53	7,65,737.63
1.1.5	Securitized Debt Securities	-	-	14,745.90	-	38,049.17	18,064.64	69,138.22	57,422.04	78,862.42	1,10,353.88
1.1.6	Real Estate Investment Trusts Units	-	-	2,528.83	-	-	-	-	-	-	-
1.1.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.2	Securities Awaited Listing:										
1.2.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.2.5	Securitized Debt Securities	-	-	-	-	-	-	-	-	-	-
1.2.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.2.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.3	Unlisted Securities										
1.3.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.3.5	Securitized Debt Securities	-	-	-	-	-	-	-	-	-	-
1.3.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.3.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.4	Government Securities	1,01,010.00	1,52,672.86	91,259.37	1,65,044.24	1,20,187.52	69,967.60	1,76,607.40	3,47,270.39	1,86,333.38	1,01,658.01
1.5	Treasury Bills	6,64,747.79	4,96,883.40	-	-	1,02,808.47	1,10,550.05	-	-	-	33,044.34
1.6	Commercial Paper	18,26,159.55	16,49,949.60	-	-	1,87,439.25	1,47,687.34	-	-	9,538.79	8,642.79
1.7	Certificate of Deposits	14,56,077.39	14,18,308.84	19,311.20	4,670.20	6,01,019.77	5,32,531.70	37,670.23	-	4,18,501.98	1,06,104.39
1.8	Bill Rediscounting	-	-	-	-	-	-	-	-	-	-
1.9	Units of Domestic Mutual Fund	-	-	-	-	-	-	-	-	-	-
1.10	Foreign Securities (Mutual Funds)	-	-	-	-	-	-	-	-	-	-
1.11	Gold	-	-	-	-	-	-	-	-	-	-
1.12	Infrastructure Investment Trust units (INVITS)	-	-	892.68	138.30	-	-	-	-	-	-
1.13	Alternate Investment Funds Units (AIFs)	9,910.64	8,692.49	897.03	827.63	4,605.84	3,946.62	5,285.91	3,849.30	4,310.24	3,254.03
1.14	Strips	-	-	6,963.75	6,196.99	2,426.67	4,694.54	-	322.06	-	-
	Total Investments	40,82,907.59	37,51,426.92	2,46,655.27	2,94,613.52	14,98,245.63	12,49,532.07	15,10,515.91	14,16,460.94	15,32,048.34	11,28,795.07
2	Deposits	-	-	-	-	-	-	-	-	-	-
3	Other Current Assets										
3.1	Cash & Bank Balance	14,148.95	1,714.42	93.46	575.68	1,995.03	455.25	296.86	183.57	2,638.37	1,543.71
3.2	CBLO/Reverse Repo Lending	18.66	13.19	37,153.29	790.82	3,600.12	9,598.74	4.65	14,870.90	3,071.79	23,908.46
3.3	Others	3,163.78	3,273.35	3,373.08	17,940.01	19,310.54	9,095.31	56,446.41	37,978.61	26,936.57	23,287.70
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-	-	-	-	-
	TOTAL :	41,00,238.98	37,56,427.88	2,87,275.10	3,13,920.03	15,23,151.32	12,68,681.37	15,67,263.83	14,69,494.02	15,64,695.07	11,77,534.94

ABRIDGED FOR DEBT SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Dynamic Bond Fund		Kotak Credit Risk Fund		Kotak Medium Term Fund		Kotak Overnight Fund		Kotak Floating Rate Fund	
		As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25
	LIABILITIES										
1	Unit Capital	62,401.44	73,943.22	22,135.09	24,476.61	73,667.10	77,093.95	3,53,063.11	2,57,250.65	2,01,815.94	2,14,515.61
2	Reserves & Surplus										
2.1	Unit Premium Reserves	6,621.14	8,677.17	694.39	774.53	2,951.46	3,074.55	2,793.60	1,537.15	6,930.51	7,683.66
2.2	Unrealised Appreciation Reserve	5,531.06	6,965.24	1,754.40	997.09	3,733.35	2,245.20	(0.01)	2.60	1,225.73	2,093.50
2.3	Other Reserves	1,71,934.45	1,92,972.47	44,536.46	44,687.75	1,00,348.47	94,184.22	1,50,828.40	91,073.82	1,15,046.18	97,516.34
3	Loans & Borrowings	-	-	907.99	-	13,923.63	12,474.39	-	-	2,993.23	-
4	Current Liabilities & Provisions										
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	2,138.64	408.24	149.91	830.97	563.46	391.98	2,678.71	860.30	230.03	250.52
	TOTAL :	2,48,626.73	2,82,966.34	70,178.24	71,766.89	1,95,187.48	1,89,464.30	5,09,363.81	3,50,724.52	3,28,241.62	3,22,059.63
	ASSETS										
1	Investments										
1.1	Listed Securities:										
1.1.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.1.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	1,12,135.62	50,601.13	51,060.63	49,763.73	1,38,720.24	1,10,477.63	-	-	2,31,794.64	1,99,494.90
1.1.5	Securitisised Debt Securities	-	-	1,535.79	4,442.47	12,312.97	12,266.87	-	-	19,208.76	9,279.69
1.1.6	Real Estate Investment Trusts Units	16,683.03	13,023.46	4,154.13	4,403.22	13,515.52	10,031.44	-	-	-	-
1.1.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.2	Securities Awaited Listing:										
1.2.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.2.5	Securitisised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.2.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.2.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.3	Unlisted Securities										
1.3.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.3.5	Securitisised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.3.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.3.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.4	Government Securities	92,140.68	2,05,968.20	8,360.22	8,425.28	20,114.38	48,068.91	-	-	37,541.57	1,02,215.35
1.5	Treasury Bills	-	-	-	-	-	-	23,442.56	30,912.68	-	-
1.6	Commercial Paper	-	-	-	-	-	-	-	-	-	-
1.7	Certificate of Deposits	9,437.77	-	-	-	-	-	-	-	30,570.83	-
1.8	Bill Rediscounting	-	-	-	-	-	-	-	-	-	-
1.9	Units of Domestic Mutual Fund	-	-	-	-	-	-	-	-	-	-
1.10	Foreign Securities (Mutual Funds)	-	-	-	-	-	-	-	-	-	-
1.11	Gold	-	-	-	-	-	-	-	-	-	-
1.12	Infrastructure Investment Trust units (INVITS)	8,037.43	4,967.15	2,637.10	2,295.53	5,052.53	3,210.54	-	-	-	-
1.13	Alternate Investment Funds Units (AIFs)	870.20	821.22	412.22	389.02	576.68	533.17	-	-	1,551.25	1,463.94
1.14	Strips	-	-	-	-	-	-	-	-	-	-
	Total Investments	2,39,304.73	2,75,381.16	68,160.09	69,719.25	1,90,292.32	1,84,588.50	23,442.56	30,912.68	3,20,667.05	3,12,453.88
2	Deposits	-	-	-	-	-	-	-	-	-	-
3	Other Current Assets										
3.1	Cash & Bank Balance	33.60	107.82	246.81	236.46	121.62	632.35	1,910.81	1,880.44	57.67	94.88
3.2	CBLO/Reverse Repo Lending	3,175.60	617.52	163.52	181.67	1.47	141.53	4,74,957.69	3,17,910.63	191.70	440.52
3.3	Others	6,112.80	6,859.84	1,607.82	1,629.51	4,772.07	4,101.92	9,052.75	20.77	7,325.20	9,070.35
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-	-	-	-	-
	TOTAL :	2,48,626.73	2,82,966.34	70,178.24	71,766.89	1,95,187.48	1,89,464.30	5,09,363.81	3,50,724.52	3,28,241.62	3,22,059.63

ABRIDGED FOR DEBT SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Nifty SDL Apr 2027 Top 12 Equal Weight Index Fund		Kotak Nifty SDL Apr 2032 Top 12 Equal Weight Index Fund		Kotak Nifty SDL Plus AAA PSU Bond Jul 2028 60:40 Index Fund		Kotak Income Plus Arbitrage Omni FOF (Erstwhile Kotak Income Plus Arbitrage FOF)		Kotak Nifty SDL Jul 2026 Index Fund	
		As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25
	LIABILITIES										
1	Unit Capital	5,29,569.89	6,41,640.19	2,63,404.40	2,35,746.43	42,089.38	46,924.08	5,99,544.88	64,176.88	7,800.03	8,991.56
2	Reserves & Surplus										
2.1	Unit Premium Reserves	(1,113.47)	(153.86)	865.18	445.76	4.21	103.12	17,878.00	(549.63)	2.47	3.12
2.2	Unrealised Appreciation Reserve	1,155.49	2,482.14	-	8,545.57	-	435.94	26,838.32	777.99	-	-
2.3	Other Reserves	1,52,934.54	1,27,405.59	78,515.11	49,520.45	12,180.36	9,245.90	1,25,682.40	13,172.84	1,984.87	1,590.13
3	Loans & Borrowings	-	-	-	-	-	-	-	-	-	-
4	Current Liabilities & Provisions										
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	787.33	203.07	200.50	676.15	16.72	14.41	1,396.44	133.07	3.12	2.90
	TOTAL :	6,83,333.78	7,71,577.13	3,42,985.19	2,94,934.36	54,290.67	56,723.45	7,71,340.04	77,711.15	9,790.49	10,587.71
	ASSETS										
1	Investments										
1.1	Listed Securities:										
1.1.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.1.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	-	-	-	-	20,813.49	21,573.94	-	-	-	-
1.1.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.1.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.1.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.2	Securities Awaited Listing:										
1.2.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.2.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.2.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.2.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.3	Unlisted Securities										
1.3.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.3.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.3.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.4	Government Securities	6,71,352.30	7,59,012.34	3,37,446.31	2,86,897.05	31,756.16	33,192.33	-	-	9,550.56	10,187.98
1.5	Treasury Bills	-	-	-	-	-	-	-	-	-	-
1.6	Commercial Paper	-	-	-	-	-	-	-	-	-	-
1.7	Certificate of Deposits	-	-	-	-	-	-	-	-	-	-
1.8	Bill Rediscounting	-	-	-	-	-	-	-	-	-	-
1.9	Units of Domestic Mutual Fund	-	-	-	-	-	-	7,58,622.14	74,374.79	-	-
1.10	Foreign Securities (Mutual Funds)	-	-	-	-	-	-	-	-	-	-
1.11	Gold	-	-	-	-	-	-	-	-	-	-
1.12	Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-	-	-	-	-
1.13	Alternate Investment Funds Units (AIFs)	-	-	-	-	-	-	-	-	-	-
1.14	Strips	-	-	-	-	-	-	-	-	-	-
	Total Investments	6,71,352.30	7,59,012.34	3,37,446.31	2,86,897.05	52,569.65	54,766.27	7,58,622.14	74,374.79	9,550.56	10,187.98
2	Deposits	-	-	-	-	-	-	-	-	-	-
3	Other Current Assets										
3.1	Cash & Bank Balance	13.55	17.40	7.75	47.11	14.21	13.12	154.71	571.11	1.24	16.57
3.2	CBLO/Reverse Repo Lending	6,516.78	6,405.55	1,119.47	4,027.06	189.90	319.71	12,495.70	2,747.57	49.97	139.87
3.3	Others	5,451.15	6,141.84	4,411.66	3,963.14	1,516.91	1,624.35	67.49	17.68	188.72	243.29
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-	-	-	-	-
	TOTAL :	6,83,333.78	7,71,577.13	3,42,985.19	2,94,934.36	54,290.67	56,723.45	7,71,340.04	77,711.15	9,790.49	10,587.71

ABRIDGED FOR DEBT SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Nifty SDL Jul 2023 Index Fund		Kotak Nifty G-Sec July 2023 Index Fund		Kotak Long Duration Fund		Kotak Nifty AAA Bond Jun 2025 HTM Index Fund **		Kotak CRISIL-IBX AAA Financial Services Index- Sep 2027 Fund	
		As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25
	LIABILITIES										
1	Unit Capital	15,388.17	18,999.08	1,626.51	1,698.46	9,137.99	13,759.02	-	29,879.50	46,723.78	39,334.97
2	Reserves & Surplus										
2.1	Unit Premium Reserves	(78.65)	93.95	(0.18)	(5.37)	162.02	160.15	(0.35)	65.60	119.14	12.95
2.2	Unrealised Appreciation Reserve	(0.01)	682.28	-	61.50	4.74	181.25	-	57.53	-	206.44
2.3	Other Reserves	3,913.34	3,247.11	330.47	205.37	474.56	1,041.90	0.35	2,201.04	5,599.74	1,654.98
3	Loans & Borrowings	-	-	-	-	-	-	-	-	1,374.07	-
4	Current Liabilities & Provisions										
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	11.03	11.36	2.22	2.97	66.29	43.08	0.05	6.09	10.94	10.66
	TOTAL :	19,233.88	23,033.78	1,959.02	1,962.93	9,845.60	15,185.40	0.05	32,209.76	53,827.67	41,220.00
	ASSETS										
1	Investments										
1.1	Listed Securities:										
1.1.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.1.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	-	-	-	-	-	-	-	30,544.37	51,435.57	39,344.81
1.1.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.1.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.1.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.2	Securities Awaited Listing:										
1.2.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.2.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.2.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.2.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.3	Unlisted Securities										
1.3.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.3.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.3.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.4	Government Securities	18,542.62	22,280.25	1,846.06	1,809.43	4,285.61	10,007.77	-	-	-	-
1.5	Treasury Bills	-	-	-	-	-	-	-	-	-	-
1.6	Commercial Paper	-	-	-	-	-	-	-	-	-	-
1.7	Certificate of Deposits	-	-	-	-	-	-	-	-	-	-
1.8	Bill Rediscounting	-	-	-	-	-	-	-	-	-	-
1.9	Units of Domestic Mutual Fund	-	-	-	-	-	-	-	-	-	-
1.10	Foreign Securities (Mutual Funds)	-	-	-	-	-	-	-	-	-	-
1.11	Gold	-	-	-	-	-	-	-	-	-	-
1.12	Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-	-	-	-	-
1.13	Alternate Investment Funds Units (AIFs)	-	-	-	-	49.58	46.79	-	-	-	-
1.14	Strips	-	-	-	-	5,360.15	3,538.41	-	-	-	-
	Total Investments	18,542.62	22,280.25	1,846.06	1,809.43	9,695.34	13,592.97	-	30,544.37	51,435.57	39,344.81
2	Deposits	-	-	-	-	-	-	-	-	-	-
3	Other Current Assets										
3.1	Cash & Bank Balance	8.49	19.59	9.56	13.57	14.79	29.16	0.04	13.47	1.28	15.12
3.2	CBLO/Reverse Repo Lending	359.95	414.67	70.14	109.94	20.09	1,328.81	0.01	50.19	59.99	89.93
3.3	Others	322.82	319.27	33.26	29.99	115.38	234.46	-	1,601.73	2,330.83	1,770.14
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-	-	-	-	-
	TOTAL :	19,233.88	23,033.78	1,959.02	1,962.93	9,845.60	15,185.40	0.05	32,209.76	53,827.67	41,220.00

* Scheme Matured in FY 25-26

ABRIDGED FOR DEBT SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

		Kotak CRISIL-IBX AAA Bond Financial Services Index-Dec 2026 Fund		Kotak Crisil-IBX Financial Services 3-6 Months Debt Index Fund		Kotak CRISIL-IBX Financial Services 9 to 12 Months Debt Index Fund	Kotak Nifty AAA Bond Financial Services Mar 2028 Index Fund
		As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-26
	LIABILITIES						
1	Unit Capital	18,260.86	6,167.18	29,612.83	63,076.04	1,07,937.45	20,822.61
2	Reserves & Surplus						
2.1	Unit Premium Reserves	(69.80)	(0.80)	(0.03)	6.12	6.73	-
2.2	Unrealised Appreciation Reserve	-	15.36	-	103.47	-	-
2.3	Other Reserves	1,580.81	56.47	2,122.66	307.71	2,913.77	745.32
3	Loans & Borrowings	-	-	-	-	-	-
4	Current Liabilities & Provisions						
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	3.08	0.84	370.40	9.27	343.13	5.71
	TOTAL :	19,774.95	6,239.05	32,105.86	63,502.61	1,11,201.08	21,573.64
	ASSETS						
1	Investments						
1.1	Listed Securities:						
1.1.1	Equity Shares	-	-	-	-	-	-
1.1.2	Preference Shares	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	18,547.66	5,820.73	15,239.38	42,431.87	49,517.00	20,719.36
1.1.5	Securitised Debt Securities	-	-	-	-	-	-
1.1.6	Real Estate Investment Trusts Units	-	-	-	-	-	-
1.1.7	Warrant	-	-	-	-	-	-
1.2	Securities Awaited Listing:						
1.2.1	Equity Shares	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-
1.2.5	Securitised Debt Securities	-	-	-	-	-	-
1.2.6	Real Estate Investment Trusts Units	-	-	-	-	-	-
1.2.7	Warrant	-	-	-	-	-	-
1.3	Unlisted Securities						
1.3.1	Equity Shares	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-
1.3.6	Real Estate Investment Trusts Units	-	-	-	-	-	-
1.3.7	Warrant	-	-	-	-	-	-
1.4	Government Securities	-	-	-	-	-	-
1.5	Treasury Bills	-	-	-	-	-	-
1.6	Commercial Paper	-	-	3,462.58	-	18,669.65	-
1.7	Certificate of Deposits	-	-	12,414.93	18,495.46	38,991.68	-
1.8	Bill Rediscounting	-	-	-	-	-	-
1.9	Units of Domestic Mutual Fund	-	-	-	-	-	-
1.10	Foreign Securities (Mutual Funds)	-	-	-	-	-	-
1.11	Gold	-	-	-	-	-	-
1.12	Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
1.13	Alternate Investment Funds Units (AIFs)	-	-	-	-	-	-
1.14	Strips	-	-	-	-	-	-
	Total Investments	18,547.66	5,820.73	31,116.89	60,927.33	1,07,178.33	20,719.36
2	Deposits	-	-	-	-	-	-
3	Other Current Assets						
3.1	Cash & Bank Balance	4.42	13.53	230.20	11.70	477.21	6.40
3.2	CBLO/Reverse Repo Lending	619.69	159.86	209.92	569.49	2,568.74	419.79
3.3	Others	603.18	244.93	548.85	1,994.09	976.80	428.09
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-
	TOTAL :	19,774.95	6,239.05	32,105.86	63,502.61	1,11,201.08	21,573.64

ABRIDGED FOR DEBT SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026
(Rupees in Lakhs)

		Kotak NIFTY 1D Rate Liquid ETF	
		As at 31-Mar-26	As at 31-Mar-25
	LIABILITIES		
1	Unit Capital	1,62,726.49	1,24,104.30
2	Reserves & Surplus		
2.1	Unit Premium Reserves	9.50	1.42
2.2	Unrealised Appreciation Reserve	-	-
2.3	Other Reserves	15,893.73	5,313.02
3	Loans & Borrowings	-	-
4	Current Liabilities & Provisions		
4.1	Provision for doubtful Income/Deposits	-	-
4.2	Other Current Liabilities & Provisions	13.57	25.17
	TOTAL :	1,78,643.29	1,29,443.91
	ASSETS		
1	Investments		
1.1	Listed Securities:		
1.1.1	Equity Shares	-	-
1.1.2	Preference Shares	-	-
1.1.3	Equity Linked Debentures	-	-
1.1.4	Other Debentures & Bonds	-	-
1.1.5	Securitised Debt Securities	-	-
1.1.6	Real Estate Investment Trusts Units	-	-
1.1.7	Warrant	-	-
1.2	Securities Awaited Listing:		
1.2.1	Equity Shares	-	-
1.2.2	Preference Shares	-	-
1.2.3	Equity Linked Debentures	-	-
1.2.4	Other Debentures & Bonds	-	-
1.2.5	Securitised Debt Securities	-	-
1.2.6	Real Estate Investment Trusts Units	-	-
1.2.7	Warrant	-	-
1.3	Unlisted Securities		
1.3.1	Equity Shares	-	-
1.3.2	Preference Shares	-	-
1.3.3	Equity Linked Debentures	-	-
1.3.4	Other Debentures & Bonds	-	-
1.3.5	Securitised Debt Securities	-	-
1.3.6	Real Estate Investment Trusts Units	-	-
1.3.7	Warrant	-	-
1.4	Government Securities	-	-
1.5	Treasury Bills	-	-
1.6	Commercial Paper	-	-
1.7	Certificate of Deposits	-	-
1.8	Bill Rediscounting	-	-
1.9	Units of Domestic Mutual Fund	-	-
1.10	Foreign Securities (Mutual Funds)	-	-
1.11	Gold	-	-
	Total Investments	-	-
2	Deposits	-	-
3	Other Current Assets		
3.1	Cash & Bank Balance	17.27	14.64
3.2	CBLO/Reverse Repo Lending	1,77,664.09	1,28,680.97
3.3	Others	961.93	748.30
4	Deferred Revenue Expenditure (to the extent not written off)	-	-
	TOTAL :	1,78,643.29	1,29,443.91

ABRIDGED FOR FMP SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Lakhs)

		Kotak FMP Series 292		Kotak FMP Series 300		Kotak FMP Series 304		Kotak FMP Series 305		Kotak FMP Series 310	
		As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25
	LIABILITIES										
1	Unit Capital	36,552.27	36,552.27	20,882.60	20,882.60	9,254.11	9,254.11	2,933.53	2,933.53	11,064.01	11,064.01
2	Reserves & Surplus										
2.1	Unit Premium Reserves	-	-	-	-	-	-	#	#	-	-
2.2	Unrealised Appreciation Reserve	-	-	0.41	-	-	52.96	0.16	4.67	0.60	13.80
2.3	Other Reserves	11,713.53	8,720.16	5,312.57	3,711.22	2,533.81	2,020.96	719.36	497.37	2,560.88	1,716.56
3	Loans & Borrowings	-	-	-	-	-	-	-	-	-	-
4	Current Liabilities & Provisions										
4.1	Provision for doubtful Income/Deposits	-	-	-	-	-	-	-	-	-	-
4.2	Other Current Liabilities & Provisions	4.56	4.21	2.62	2.46	1.08	1.02	0.52	0.46	1.60	1.51
	TOTAL :	48,270.36	45,276.64	26,198.20	24,596.28	11,789.00	11,329.05	3,653.57	3,436.03	13,627.09	12,795.88
	ASSETS										
1	Investments										
1.1	Listed Securities:										
1.1.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.1.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.1.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.1.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.1.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.1.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.1.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.2	Securities Awaited Listing:										
1.2.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.2.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.2.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.2.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.2.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.2.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.2.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.3	Unlisted Securities										
1.3.1	Equity Shares	-	-	-	-	-	-	-	-	-	-
1.3.2	Preference Shares	-	-	-	-	-	-	-	-	-	-
1.3.3	Equity Linked Debentures	-	-	-	-	-	-	-	-	-	-
1.3.4	Other Debentures & Bonds	-	-	-	-	-	-	-	-	-	-
1.3.5	Securitised Debt Securities	-	-	-	-	-	-	-	-	-	-
1.3.6	Real Estate Investment Trusts Units	-	-	-	-	-	-	-	-	-	-
1.3.7	Warrant	-	-	-	-	-	-	-	-	-	-
1.4	Government Securities	35,195.46	37,914.94	-	-	-	-	2,500.25	-	-	-
1.5	Treasury Bills	10,436.80	-	-	-	-	-	-	-	-	-
1.6	Commercial Paper	-	-	-	-	-	-	-	-	-	-
1.7	Certificate of Deposits	-	-	-	-	-	-	-	-	-	-
1.8	Bill Rediscounting	-	-	-	-	-	-	-	-	-	-
1.9	Units of Domestic Mutual Fund	-	-	-	-	-	-	-	-	-	-
1.10	Foreign Securities (Mutual Funds)	-	-	-	-	-	-	-	-	-	-
1.11	Gold	-	-	-	-	-	-	-	-	-	-
1.12	Strips	-	5,776.64	25,951.72	24,334.41	11,521.36	11,061.62	768.48	3,406.32	13,624.65	12,681.97
	Total Investments	45,632.26	43,691.58	25,951.72	24,334.41	11,521.36	11,061.62	3,268.73	3,406.32	13,624.65	12,681.97
2	Deposits	-	-	-	-	-	-	-	-	-	-
3	Other Current Assets										
3.1	Cash & Bank Balance	27.68	18.87	14.58	9.97	10.10	19.87	9.61	0.32	0.03	8.38
3.2	CBLO/Reverse Repo Lending	1,379.32	409.63	219.89	239.78	219.89	209.81	269.86	-	-	99.91
3.3	Others	1,231.10	1,156.56	12.01	12.12	37.65	37.75	105.37	29.39	2.41	5.62
4	Deferred Revenue Expenditure (to the extent not written off)	-	-	-	-	-	-	-	-	-	-
	TOTAL :	48,270.36	45,276.64	26,198.20	24,596.28	11,789.00	11,329.05	3,653.57	3,436.03	13,627.09	12,795.88

Less than Rs 0.005 Lakhs

ABRIDGED FOR FMP SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026
(Rupees in Lakhs)

		Kotak FMP Series 308	
		As at 31-Mar-26	As at 31-Mar-25
	LIABILITIES		
1	Unit Capital	8,202.25	8,202.25
2	Reserves & Surplus		
2.1	Unit Premium Reserves	-	-
2.2	Unrealised Appreciation Reserve	30.24	33.42
2.3	Other Reserves	2,070.41	1,355.44
3	Loans & Borrowings	-	-
4	Current Liabilities & Provisions		
4.1	Provision for doubtful Income/Deposits	-	-
4.2	Other Current Liabilities & Provisions	2.88	2.64
	TOTAL :	10,305.78	9,593.75
	ASSETS		
1	Investments		
1.1	Listed Securities:		
1.1.1	Equity Shares	-	-
1.1.2	Preference Shares	-	-
1.1.3	Equity Linked Debentures	-	-
1.1.4	Other Debentures & Bonds	4,696.82	8,780.10
1.1.5	Securitised Debt Securities	-	-
1.1.6	Real Estate Investment Trusts Units	-	-
1.1.7	Warrant	-	-
1.2	Securities Awaited Listing:		
1.2.1	Equity Shares	-	-
1.2.2	Preference Shares	-	-
1.2.3	Equity Linked Debentures	-	-
1.2.4	Other Debentures & Bonds	-	-
1.2.5	Securitised Debt Securities	-	-
1.2.6	Real Estate Investment Trusts Units	-	-
1.2.7	Warrant	-	-
1.3	Unlisted Securities		
1.3.1	Equity Shares	-	-
1.3.2	Preference Shares	-	-
1.3.3	Equity Linked Debentures	-	-
1.3.4	Other Debentures & Bonds	-	-
1.3.5	Securitised Debt Securities	-	-
1.3.6	Real Estate Investment Trusts Units	-	-
1.3.7	Warrant	-	-
1.4	Government Securities	1,500.15	-
1.5	Treasury Bills	3,488.85	-
1.6	Commercial Paper	-	-
1.7	Certificate of Deposits	-	-
1.8	Bill Rediscounting	-	-
1.9	Units of Domestic Mutual Fund	-	-
1.10	Foreign Securities (Mutual Funds)	-	-
1.11	Gold	-	-
1.12	Strips	-	-
	Total Investments	9,685.82	8,780.10
2	Deposits	-	-
3	Other Current Assets		
3.1	Cash & Bank Balance	16.23	17.06
3.2	CBLO/Reverse Repo Lending	239.88	473.58
3.3	Others	363.85	323.01
4	Deferred Revenue Expenditure (to the extent not written off)	-	-
	TOTAL :	10,305.78	9,593.75

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak US Specific Equity Passive FOF (Erstwhile Kotak NASDAQ 100 Fund of Fund)		Kotak Nifty Next 50 Index Fund		Kotak Nifty 50 Index Fund		Kotak Global Innovation Overseas Equity Omni FOF (Erstwhile Kotak Global Innovation Fund of Fund)	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25
1	INCOME								
1.1	Dividend	-	-	1,198.33	436.26	1,236.67	985.53	-	-
1.2	Interest *	27.53	30.01	13.72	11.36	14.94	13.92	45.05	48.38
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	17,155.60	13,575.20	(265.96)	2,363.42	1,495.59	4,645.84	958.81	2,149.85
1.6	Realised Gain / (Losses) on Derivative Transactions	-	-	-	-	-	-	-	-
1.7	Other Income	0.01	-	4.64	0.30	0.02	0.01	91.73	116.72
	TOTAL : (A)	17,183.14	13,605.21	950.73	2,811.34	2,747.22	5,645.30	1,095.59	2,314.95
2	EXPENSES								
2.1	Management Fees	281.10	324.69	28.66	33.86	13.37	36.81	176.72	219.99
2.2	GST on Management Fees	50.60	58.45	5.15	6.10	2.41	6.63	31.81	39.59
2.3	Transfer agents fees and expenses	85.46	81.84	22.51	10.63	28.40	22.69	13.15	17.47
2.4	Custodian Fees	86.36	78.54	1.41	0.38	1.76	0.75	-	-
2.5	Trusteeship Fees	207.44	189.52	5.18	4.06	6.86	8.67	31.62	41.70
2.6	Commission on Agents	427.60	393.03	68.52	49.03	75.11	67.87	468.73	616.14
2.7	Marketing & Distribution expenses	-	-	-	-	-	0.01	-	0.01
2.8	Audit Fees	0.57	0.77	0.12	0.08	0.15	0.18	0.09	0.17
2.9	Investor Education & Awareness Expenses	17.58	64.24	3.83	3.32	3.38	7.12	10.72	14.13
2.10	Other operating expenses	157.17	140.93	117.16	117.13	76.96	119.37	0.64	0.82
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		1,313.88	1,332.01	252.54	224.59	208.40	270.10	733.48	950.02
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	1,313.88	1,332.01	252.54	224.59	208.40	270.10	733.48	950.02
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	15,869.26	12,273.20	698.19	2,586.75	2,538.82	5,375.20	362.11	1,364.93
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	-	-	6,238.20	3,166.28	7,865.05	1,777.93	-	4,852.94
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	15,869.26	12,273.20	(5,540.01)	(579.53)	(5,326.23)	3,597.27	362.11	(3,488.01)
6	Change in Unrealised Appreciation in value of investments (F)	83,551.23	10,065.51	-	-	-	-	12,727.43	5,937.64
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	99,420.49	22,338.71	(5,540.01)	(579.53)	(5,326.23)	3,597.27	13,089.54	2,449.63
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	1,16,392.11	1,06,326.60	1,764.69	4,930.96	8,403.38	10,181.31	-	-
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	1,99,943.34	1,16,392.11	-	1,764.69	538.33	8,403.38	12,213.70	-
7.3	Add / (Less) : Equalisation	(635.16)	626.70	5,885.81	5,411.42	2,707.59	1,174.31	249.90	1,586.92
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	400.31	(12,499.59)	9,547.90	1,549.74	8,891.00	2,341.49	(528.52)	(4,565.07)
8	Total	15,634.41	400.31	11,658.39	9,547.90	14,137.41	8,891.00	597.22	(528.52)
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	-	-	-	-	-	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	15,634.41	400.31	11,658.39	9,547.90	14,137.41	8,891.00	597.22	(528.52)

* Interest includes discount/amortization income. Interest income in respect of all interest bearing investments is accrued on a day to day basis as it is earned in accordance with clause C of the Ninth schedule of SEBI (MUTUAL FUNDS) REGULATIONS, 1996. Interest income represents interest income on financial asset measured through profit & loss.

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Multicap Fund		Kotak Manufacture In India Fund		Kotak Business Cycle Fund		Kotak Banking and Financial Services Fund	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25
1	INCOME								
1.1	Dividend	30,786.03	17,700.14	2,931.26	2,218.89	1,966.63	1,950.20	1,340.97	1,016.73
1.2	Interest *	2,502.86	2,420.15	263.70	394.64	263.39	332.49	141.25	169.10
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	1,07,125.21	1,30,231.07	26,245.81	9,529.23	17,911.44	36,096.00	5,558.95	4,991.49
1.6	Realised Gain / (Losses) on Derivative Transactions	7,316.55	3,287.61	(126.20)	25.94	-	-	-	-
1.7	Other Income	533.76	1,564.88	44.22	53.53	15.91	19.98	18.72	27.70
	TOTAL : (A)	1,48,264.41	1,55,203.85	29,358.79	12,222.23	20,157.37	38,398.67	7,059.89	6,205.02
2	EXPENSES								
2.1	Management Fees	5,559.86	3,491.39	969.69	779.92	1,215.65	918.93	602.65	488.70
2.2	GST on Management Fees	1,000.78	628.45	174.54	140.38	218.82	165.40	108.48	87.97
2.3	Transfer agents fees and expenses	599.28	437.85	72.38	71.54	85.08	80.08	37.89	29.63
2.4	Custodian Fees	36.35	13.41	4.34	2.14	5.15	2.41	2.32	0.93
2.5	Trusteeship Fees	1,203.58	836.60	145.48	136.69	170.96	152.96	76.11	56.59
2.6	Commission on Agents	20,347.90	15,268.08	3,103.20	2,973.64	3,674.19	3,517.01	1,776.19	1,368.18
2.7	Marketing & Distribution expenses	91.45	26.81	-	0.29	6.76	0.06	0.39	1.25
2.8	Audit Fees	3.26	3.41	0.40	0.55	0.46	0.62	0.21	0.23
2.9	Investor Education & Awareness Expenses	407.99	283.59	49.31	46.34	57.96	51.84	25.80	19.18
2.10	Other operating expenses	3,812.25	2,756.47	252.77	164.90	251.55	385.02	149.99	113.61
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		33,062.70	23,746.06	4,772.11	4,316.39	5,686.58	5,274.33	2,780.03	2,166.27
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	33,062.70	23,746.06	4,772.11	4,316.39	5,686.58	5,274.33	2,780.03	2,166.27
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	1,15,201.71	1,31,457.79	24,586.68	7,905.84	14,470.79	33,124.34	4,279.86	4,038.75
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	1,31,358.42	1,09,674.48	7,596.43	671.13	17,455.20	4,749.24	9,048.61	0.01
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	(16,156.71)	21,783.31	16,990.25	7,234.71	(2,984.41)	28,375.10	(4,768.75)	4,038.74
6	Change in Unrealised Appreciation in value of investments (F)	447.73	779.06	54.22	60.38	0.02	-	0.01	7,929.53
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	(15,708.98)	22,562.37	17,044.47	7,295.09	(2,984.39)	28,375.10	(4,768.74)	11,968.27
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	1,23,910.94	2,32,919.94	57,809.79	58,420.52	40,864.91	45,614.13	20,171.14	12,241.61
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	1,584.69	1,23,910.94	50,345.72	57,809.79	23,409.71	40,864.91	11,122.53	20,171.14
7.3	Add / (Less) : Equalisation	1,30,450.93	76,736.10	(4.35)	201.23	5,305.83	(739.77)	1,832.35	1,096.75
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	3,01,859.68	93,552.21	10,106.36	1,999.31	46,079.88	13,695.33	7,368.82	2,233.33
8	Total	5,38,927.88	3,01,859.68	34,610.55	10,106.36	65,856.52	46,079.88	13,481.04	7,368.82
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	(484.33)	-	-	-	(76.89)	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	5,38,443.55	3,01,859.68	34,610.55	10,106.36	65,779.63	46,079.88	13,481.04	7,368.82

* Interest includes discount/amortization income. Interest income in respect of all interest bearing investments is accrued on a day to day basis as it is earned in accordance with clause C of the Ninth schedule of SEBI (MUTUAL FUNDS) REGULATIONS, 1996. Interest income represents interest income on financial asset measured through profit & loss.

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Silver ETF Fund of Fund		Kotak Nifty Smallcap 50 Index Fund		Kotak Nifty 200 Momentum 30 Index Fund		Kotak Quant Fund	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25
1	INCOME								
1.1	Dividend	-	-	113.04	92.03	262.88	394.32	510.53	874.53
1.2	Interest *	42.97	4.49	3.93	2.54	10.42	11.76	22.23	78.88
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	7,397.81	106.97	163.01	383.17	(1,656.97)	(976.27)	1,152.40	6,809.10
1.6	Realised Gain / (Losses) on Derivative Transactions	-	-	-	-	-	-	-	-
1.7	Other Income	70.34	1.37	-	0.02	9.46	0.01	1.89	26.79
	TOTAL : (A)	7,511.12	112.83	279.98	477.76	(1,374.21)	(570.18)	1,687.05	7,789.30
2	EXPENSES								
2.1	Management Fees	39.36	2.74	25.92	18.34	92.36	83.15	533.97	667.35
2.2	GST on Management Fees	7.08	0.49	4.66	3.30	16.62	14.96	96.11	120.12
2.3	Transfer agents fees and expenses	11.05	1.07	4.58	2.85	14.15	9.58	17.69	24.54
2.4	Custodian Fees	1.03	0.05	0.29	0.09	0.85	0.31	1.09	0.73
2.5	Trusteeship Fees	26.35	2.54	1.06	1.09	3.47	3.66	35.56	46.90
2.6	Commission on Agents	132.92	13.67	22.86	15.46	79.03	60.03	55.91	26.06
2.7	Marketing & Distribution expenses	0.50	0.02	-	-	-	-	0.11	45.08
2.8	Audit Fees	0.07	0.01	0.03	0.02	0.07	0.08	0.10	0.19
2.9	Investor Education & Awareness Expenses	2.23	0.02	1.56	0.92	2.41	3.03	12.05	15.89
2.10	Other operating expenses	15.11	0.76	43.42	29.26	219.80	145.69	273.28	402.19
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		235.70	21.37	104.38	71.33	428.76	320.49	1,025.87	1,349.05
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	235.70	21.37	104.38	71.33	428.76	320.49	1,025.87	1,349.05
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	7,275.42	91.46	175.60	406.43	(1,802.97)	(890.67)	661.18	6,440.25
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	-	-	1,451.74	594.97	381.24	5,244.90	533.04	6,034.02
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	7,275.42	91.46	(1,276.14)	(188.54)	(2,184.21)	(6,135.57)	128.14	406.23
6	Change in Unrealised Appreciation in value of investments (F)	23,553.74	1,104.96	-	-	-	-	3.45	3.85
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	30,829.16	1,196.42	(1,276.14)	(188.54)	(2,184.21)	(6,135.57)	131.59	410.08
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	1,155.07	50.11	-	192.75	-	1,404.34	89.15	6,119.32
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	24,708.81	1,155.07	-	-	-	-	8.94	89.15
7.3	Add / (Less) : Equalisation	1,651.64	172.12	1,179.60	970.21	(71.85)	2,411.14	(2,764.83)	117.62
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	250.90	(12.68)	1,756.94	782.52	(1,698.43)	621.66	11,015.70	4,457.83
8	Total	9,177.96	250.90	1,660.40	1,756.94	(3,954.49)	(1,698.43)	8,462.67	11,015.70
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	-	-	-	-	-	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	9,177.96	250.90	1,660.40	1,756.94	(3,954.49)	(1,698.43)	8,462.67	11,015.70

* Interest includes discount/amortization income. Interest income in respect of all interest bearing investments is accrued on a day to day basis as it is earned in accordance with clause C of the Ninth schedule of SEBI (MUTUAL FUNDS) REGULATIONS, 1996. Interest income represents interest income on financial asset measured through profit & loss.

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Nifty Financial Services Ex-Bank Index Fund		Kotak BSE Housing Index Fund		Kotak Multi Asset Allocation Fund		Kotak Consumption Fund	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25
1	INCOME								
1.1	Dividend	60.56	25.76	7.93	7.33	10,807.62	7,179.48	1,399.34	870.62
1.2	Interest *	1.90	0.86	0.06	0.19	7,802.28	6,505.65	135.38	154.99
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	225.09	105.14	19.78	131.58	1,12,141.75	38,796.06	5,863.47	4,703.11
1.6	Realised Gain / (Losses) on Derivative Transactions	-	-	-	-	(1,209.42)	11,035.34	-	-
1.7	Other Income	0.25	-	0.18	-	165.95	216.39	7.93	25.22
	TOTAL : (A)	287.80	131.76	27.95	139.10	1,29,708.18	63,732.92	7,406.12	5,753.94
2	EXPENSES								
2.1	Management Fees	10.25	4.22	0.97	0.86	2,453.87	1,372.04	573.20	382.81
2.2	GST on Management Fees	1.84	0.76	0.18	0.16	441.70	246.97	103.17	68.91
2.3	Transfer agents fees and expenses	2.22	0.94	0.48	0.50	280.14	217.53	44.63	28.68
2.4	Custodian Fees	0.14	0.03	0.03	0.02	15.80	5.92	2.72	0.94
2.5	Trusteeship Fees	0.48	0.35	0.12	0.19	562.31	415.62	89.64	54.82
2.6	Commission on Agents	12.54	5.69	3.00	3.57	10,831.32	9,041.39	1,734.16	1,132.06
2.7	Marketing & Distribution expenses	-	-	-	-	61.09	4.46	0.15	0.80
2.8	Audit Fees	0.01	-	0.01	0.01	1.53	1.69	0.24	0.22
2.9	Investor Education & Awareness Expenses	0.75	0.31	0.16	0.17	190.60	140.88	30.38	18.58
2.10	Other operating expenses	17.72	7.77	3.34	5.33	993.18	1,145.27	201.67	179.54
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		45.95	20.07	8.29	10.81	15,831.54	12,591.77	2,779.96	1,867.36
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	45.95	20.07	8.29	10.81	15,831.54	12,591.77	2,779.96	1,867.36
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	241.85	111.69	19.66	128.29	1,13,876.64	51,141.15	4,626.16	3,886.58
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	725.60	-	166.93	149.45	46,540.73	35,656.65	12,335.63	161.63
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	(483.75)	111.69	(147.27)	(21.16)	67,335.91	15,484.50	(7,709.47)	3,724.95
6	Change in Unrealised Appreciation in value of investments (F)	-	129.21	-	-	59,161.41	24,092.55	0.01	-
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	(483.75)	240.90	(147.27)	(21.16)	1,26,497.32	39,577.05	(7,709.46)	3,724.95
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	260.54	131.33	-	108.96	47,700.72	60,262.60	2,712.49	2,874.11
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	-	260.54	-	-	88,103.34	47,700.72	(0.01)	2,712.49
7.3	Add / (Less) : Equalisation	372.95	131.95	(20.47)	31.45	38,622.08	5,078.21	3,402.27	2,606.93
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	314.76	71.12	150.04	30.79	56,589.83	(627.31)	6,447.38	(46.12)
8	Total	464.50	314.76	(17.70)	150.04	1,81,306.61	56,589.83	4,852.69	6,447.38
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	-	-	-	-	(106.32)	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	464.50	314.76	(17.70)	150.04	1,81,200.29	56,589.83	4,852.69	6,447.38

* Interest includes discount/amortization income. Interest income in respect of all interest bearing investments is accrued on a day to day basis as it is earned in accordance with clause C of the Ninth schedule of SEBI (MUTUAL FUNDS) REGULATIONS, 1996. Interest income represents interest income on financial asset measured through profit & loss.

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Healthcare Fund		Kotak Technology Fund		Kotak Nifty 100 Low Volatility 30 Index Fund		Kotak Special Opportunities Fund	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	07-Jun-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	29-Jun-24 To 31-Mar-25
1	INCOME								
1.1	Dividend	231.44	208.22	1,075.38	803.49	156.76	57.06	2,241.55	1,693.58
1.2	Interest *	62.52	54.63	91.96	112.68	1.71	5.51	83.59	1,227.66
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	1,168.70	2,020.64	(1,345.41)	396.41	92.24	76.29	(1,639.23)	2,127.49
1.6	Realised Gain / (Losses) on Derivative Transactions	-	-	-	-	-	-	-	-
1.7	Other Income	1.51	1.33	2.40	3.78	-	0.03	78.24	242.04
	TOTAL : (A)	1,464.17	2,284.82	(175.67)	1,316.36	250.71	138.89	764.15	5,290.77
2	EXPENSES								
2.1	Management Fees	208.84	187.12	355.64	340.87	24.30	11.69	923.26	700.56
2.2	GST on Management Fees	37.60	33.69	64.01	61.36	4.38	2.11	166.19	126.10
2.3	Transfer agents fees and expenses	13.46	11.35	17.57	15.18	3.59	1.66	52.92	51.64
2.4	Custodian Fees	0.81	0.35	1.28	0.64	0.22	0.06	3.10	1.33
2.5	Trusteeship Fees	27.07	21.70	35.30	29.04	0.85	0.64	106.47	99.49
2.6	Commission on Agents	647.15	525.95	700.45	570.77	23.01	11.39	2,212.66	2,130.32
2.7	Marketing & Distribution expenses	57.12	20.19	55.24	17.45	-	-	0.08	-
2.8	Audit Fees	0.07	0.08	0.10	0.12	0.02	0.01	0.29	0.40
2.9	Investor Education & Awareness Expenses	9.18	7.36	11.96	9.84	0.61	0.52	36.10	33.73
2.10	Other operating expenses	35.22	52.22	39.76	58.86	22.12	22.74	321.06	406.28
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		1,036.52	860.01	1,281.31	1,104.13	79.10	50.82	3,822.13	3,549.85
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	1,036.52	860.01	1,281.31	1,104.13	79.10	50.82	3,822.13	3,549.85
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	427.65	1,424.81	(1,456.98)	212.23	171.61	88.07	(3,057.98)	1,740.92
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	-	-	6,824.40	-	620.63	558.81	-	31,658.95
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=C-D)	427.65	1,424.81	(8,281.38)	212.23	(449.02)	(470.74)	(3,057.98)	(29,918.03)
6	Change in Unrealised Appreciation in value of investments (F)	864.79	2,076.40	150.13	1,527.66	-	-	9,827.20	-
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	1,292.44	3,501.21	(8,131.25)	1,739.89	(449.02)	(470.74)	6,769.22	(29,918.03)
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	4,887.87	2,811.47	722.59	-	-	-	-	-
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	5,752.66	4,887.87	-	722.59	-	-	-	-
7.3	Add / (Less) : Equalisation	78.40	233.35	258.97	19.70	20.65	(68.79)	1,988.35	694.00
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	1,889.70	231.54	244.08	(792.92)	(539.53)	-	(29,224.03)	-
8	Total	2,395.75	1,889.70	(6,905.61)	244.08	(967.90)	(539.53)	(20,466.46)	(29,224.03)
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	-	-	-	-	-	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	2,395.75	1,889.70	(6,905.61)	244.08	(967.90)	(539.53)	(20,466.46)	(29,224.03)

* Interest includes discount/amortization income. Interest income in respect of all interest bearing investments is accrued on a day to day basis as it is earned in accordance with clause C of the Ninth schedule of SEBI (MUTUAL FUNDS) REGULATIONS, 1996. Interest income represents interest income on financial asset measured through profit & loss.

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak BSE PSU Index Fund		Kotak Nifty Midcap 50 Index Fund		Kotak Nifty India Tourism Index Fund		Kotak MNC Fund	
		01-Apr-25 To 31-Mar-26	31-Jul-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	16-Aug-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	23-Sep-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	28-Oct-24 To 31-Mar-25
1	INCOME								
1.1	Dividend	228.36	135.50	50.91	12.29	8.53	2.24	2,520.25	255.29
1.2	Interest *	1.26	11.10	0.94	8.88	0.97	3.11	242.93	1,672.27
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	(191.28)	(160.33)	(73.81)	(22.74)	(111.09)	(28.99)	(5,576.58)	(0.29)
1.6	Realised Gain / (Losses) on Derivative Transactions	-	-	-	-	-	-	-	-
1.7	Other Income	0.86	-	-	-	-	-	244.43	132.87
	TOTAL : (A)	39.20	(13.73)	(21.96)	(1.57)	(101.59)	(23.64)	(2,568.97)	2,060.14
2	EXPENSES								
2.1	Management Fees	22.46	13.37	10.01	5.26	7.07	2.80	872.76	338.28
2.2	GST on Management Fees	4.05	2.40	1.80	0.95	1.27	0.50	157.10	60.89
2.3	Transfer agents fees and expenses	2.35	1.45	1.79	0.87	0.92	0.37	62.50	29.44
2.4	Custodian Fees	0.15	0.04	0.12	0.03	0.06	0.02	3.69	1.23
2.5	Trusteeship Fees	0.58	0.55	0.43	0.33	0.24	0.14	125.70	56.74
2.6	Commission on Agents	26.14	16.23	14.56	7.71	8.88	3.96	2,767.91	1,285.88
2.7	Marketing & Distribution expenses	-	-	-	-	-	-	-	0.57
2.8	Audit Fees	0.01	0.01	0.01	0.01	0.01	-	0.34	0.23
2.9	Investor Education & Awareness Expenses	0.40	0.46	0.61	0.28	0.31	0.12	42.62	19.23
2.10	Other operating expenses	11.48	14.38	14.42	13.64	9.28	5.15	192.13	282.68
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		67.62	48.89	43.75	29.08	28.04	13.06	4,224.75	2,075.17
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	67.62	48.89	43.75	29.08	28.04	13.06	4,224.75	2,075.17
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	(28.42)	(62.62)	(65.71)	(30.65)	(129.63)	(36.70)	(6,793.72)	(15.03)
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	-	1,437.25	-	485.71	746.64	122.60	-	22,858.42
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=C-D)	(28.42)	(1,499.87)	(65.71)	(516.36)	(876.27)	(159.30)	(6,793.72)	(22,873.45)
6	Change in Unrealised Appreciation in value of investments (F)	709.43	-	71.54	-	-	-	32,352.13	-
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	681.01	(1,499.87)	5.83	(516.36)	(876.27)	(159.30)	25,558.41	(22,873.45)
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	-	-	-	-	-	-	-	-
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	-	-	-	-	-	-	9,493.71	-
7.3	Add / (Less) : Equalisation	48.60	(253.08)	(59.04)	(80.55)	(94.21)	(62.70)	744.20	419.46
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	(1,752.95)	-	(596.91)	-	(222.00)	-	(22,453.99)	-
8	Total	(1,023.34)	(1,752.95)	(650.12)	(596.91)	(1,192.48)	(222.00)	(5,645.09)	(22,453.99)
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	-	-	-	-	-	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	(1,023.34)	(1,752.95)	(650.12)	(596.91)	(1,192.48)	(222.00)	(5,645.09)	(22,453.99)

* Interest includes discount/amortization income. Interest income in respect of all interest bearing investments is accrued on a day to day basis as it is earned in accordance with clause C of the Ninth schedule of SEBI (MUTUAL FUNDS) REGULATIONS, 1996. Interest income represents interest income on financial asset measured through profit & loss.

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

		Kotak BSE Sensex Index Fund	
		01-Apr-25 To 31-Mar-26	17-Feb-25 To 31-Mar-25
1	INCOME		
1.1	Dividend	15.26	-
1.2	Interest *	0.18	0.74
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	30.29	(1.15)
1.6	Realised Gain / (Losses) on Derivative Transactions	-	-
1.7	Other Income	-	-
	TOTAL : (A)	45.73	(0.41)
2	EXPENSES		
2.1	Management Fees	1.00	0.06
2.2	GST on Management Fees	0.18	0.01
2.3	Transfer agents fees and expenses	0.38	0.02
2.4	Custodian Fees	0.02	0.01
2.5	Trusteeship Fees	0.09	0.01
2.6	Commission on Agents	0.83	0.11
2.7	Marketing & Distribution expenses	-	-
2.8	Audit Fees	-	-
2.9	Investor Education & Awareness Expenses	0.07	0.01
2.10	Other operating expenses	2.94	1.24
2.11	Deferred Revenue Expenses Amortised	-	-
		5.51	1.47
	Less : Expenses to be re-imbursed by the Investment Manager	-	-
	TOTAL : (B)	5.51	1.47
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	40.22	(1.88)
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	172.53	-
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	(132.31)	(1.88)
6	Change in Unrealised Appreciation in value of investments (F)	-	17.07
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	(132.31)	15.19
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	17.07	-
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	-	17.07
7.3	Add / (Less) : Equalisation	4.03	(1.74)
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	(3.62)	-
8	Total	(114.83)	(3.62)
9	Dividend Appropriation		
9.1	Income Distributed during the year / period	-	-
9.2	Tax on Income Distributed during the year / period	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	(114.83)	(3.62)

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ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Large Cap Fund (Erstwhile Kotak Bluechip Fund)		Kotak Aggressive Hybrid Fund (Erstwhile Kotak Equity Hybrid Fund)		Kotak Multi Asset Omni FOF (Erstwhile Kotak Multi Asset Allocator Fund of Fund - Dynamic)		Kotak Large & Midcap Fund (Erstwhile Kotak Equity Opportunities Fund)	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25
1	INCOME								
1.1	Dividend	12,873.40	10,552.29	7,430.67	5,954.64	-	-	32,873.90	26,477.06
1.2	Interest *	1,539.49	1,805.57	12,543.82	11,772.72	357.97	197.49	3,058.90	3,049.20
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	11.53	(1.68)	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	29,719.46	50,446.29	18,871.86	84,989.79	20,990.62	16,373.75	73,679.00	1,67,646.13
1.6	Realised Gain / (Losses) on Derivative Transactions	626.19	1,727.17	(20.30)	(32.63)	-	-	7,385.11	(551.44)
1.7	Other Income	141.65	151.15	150.56	106.66	31.18	24.84	791.27	637.82
	TOTAL : (A)	44,900.19	64,682.47	38,976.61	1,02,791.18	21,391.30	16,594.40	1,17,788.18	1,97,258.77
2	EXPENSES								
2.1	Management Fees	4,483.42	3,745.15	2,481.26	1,927.02	506.74	330.66	10,404.36	8,454.69
2.2	GST on Management Fees	807.02	674.13	446.62	346.87	91.21	59.52	1,872.78	1,521.84
2.3	Transfer agents fees and expenses	308.37	279.55	234.73	195.67	49.93	38.55	835.76	748.48
2.4	Custodian Fees	18.35	8.30	12.21	5.33	2.74	3.14	50.32	22.67
2.5	Trusteeship Fees	619.63	533.86	471.66	373.80	119.88	91.89	1,679.30	1,429.81
2.6	Commission on Agents	8,666.16	7,823.00	9,010.84	7,508.40	971.54	740.28	22,241.96	20,222.71
2.7	Marketing & Distribution expenses	33.68	24.46	-	0.01	0.05	2.60	30.26	19.92
2.8	Audit Fees	1.70	2.17	1.28	1.52	0.33	0.37	4.60	5.81
2.9	Investor Education & Awareness Expenses	210.05	180.97	159.88	126.72	-	-	569.25	484.68
2.10	Other operating expenses	571.99	702.90	551.91	862.61	54.80	100.66	1,596.17	1,869.96
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		15,720.37	13,974.49	13,370.39	11,347.95	1,797.22	1,367.67	39,284.76	34,780.57
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	15,720.37	13,974.49	13,370.39	11,347.95	1,797.22	1,367.67	39,284.76	34,780.57
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	29,179.82	50,707.98	25,606.22	91,443.23	19,594.08	15,226.73	78,503.42	1,62,478.20
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	60,887.59	45.26	27,893.14	42,539.58	5,758.93	4,610.43	80,172.49	0.18
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	(31,707.77)	50,662.72	(2,286.92)	48,903.65	13,835.15	10,616.30	(1,669.07)	1,62,478.02
6	Change in Unrealised Appreciation in value of investments (F)	685.39	11,665.77	0.02	58.74	0.03	2,333.74	516.72	1,726.87
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	(31,022.38)	62,328.49	(2,286.90)	48,962.39	13,835.18	12,950.04	(1,152.35)	1,64,204.89
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	2,77,595.74	2,65,933.31	94,320.02	1,36,811.71	23,047.79	25,324.45	7,27,852.74	7,26,164.45
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	2,17,353.55	2,77,595.74	71,391.44	94,320.02	17,288.86	23,047.79	6,48,704.26	7,27,852.74
7.3	Add / (Less) : Equalisation	32,530.96	41,824.45	41,275.91	38,513.13	31,064.26	9,764.98	95,837.87	1,23,752.70
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	4,53,267.32	3,60,776.81	2,70,056.59	1,40,089.38	1,12,370.57	87,378.89	9,98,825.30	7,12,556.00
8	Total	5,15,018.09	4,53,267.32	3,31,974.18	2,70,056.59	1,63,028.94	1,12,370.57	11,72,659.30	9,98,825.30
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	-	-	-	-	-	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	5,15,018.09	4,53,267.32	3,31,974.18	2,70,056.59	1,63,028.94	1,12,370.57	11,72,659.30	9,98,825.30

* Interest includes discount/amortization income. Interest income in respect of all interest bearing investments is accrued on a day to day basis as it is earned in accordance with clause C of the Ninth schedule of SEBI (MUTUAL FUNDS) REGULATIONS, 1996. Interest income represents interest income on financial asset measured through profit & loss.

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Small Cap Fund		Kotak Contra Fund (Erstwhile Kotak India EQ Contra Fund)		Kotak Arbitrage Fund (Erstwhile Kotak Equity Arbitrage Fund)		Kotak ELSS Tax Saver Fund	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25
1	INCOME								
1.1	Dividend	8,389.08	8,902.55	5,466.95	4,717.33	63,245.47	51,709.65	8,739.25	7,069.13
1.2	Interest *	2,393.07	3,723.32	511.19	465.82	26,595.08	14,053.31	416.90	564.18
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	1,70,396.52	2,05,941.74	19,180.22	30,010.14	7,80,659.54	3,98,367.55	20,087.96	78,292.25
1.6	Realised Gain / (Losses) on Derivative Transactions	-	-	-	-	(35,547.13)	97,221.72	-	-
1.7	Other Income	689.11	408.74	22.05	105.74	323.43	489.92	1.23	0.99
	TOTAL : (A)	1,81,867.78	2,18,976.35	25,180.41	35,299.03	8,35,276.39	5,61,842.15	29,245.34	85,926.55
2	EXPENSES								
2.1	Management Fees	6,278.88	5,529.99	1,857.33	1,437.07	17,697.90	12,174.17	2,732.35	2,234.41
2.2	GST on Management Fees	1,130.20	995.40	334.32	258.67	3,185.62	2,191.35	491.82	402.19
2.3	Transfer agents fees and expenses	503.23	512.70	137.63	113.27	1,539.08	1,163.07	184.72	185.46
2.4	Custodian Fees	29.66	14.94	8.40	3.48	85.36	35.16	11.21	5.58
2.5	Trusteeship Fees	1,011.43	979.73	276.48	216.41	4,138.50	3,093.99	371.23	354.22
2.6	Commission on Agents	13,387.89	13,351.47	3,952.33	3,573.66	15,645.80	12,838.08	5,741.06	5,656.64
2.7	Marketing & Distribution expenses	1.20	25.06	-	0.81	0.85	1.17	3.50	345.53
2.8	Audit Fees	2.79	3.98	0.75	0.88	11.25	12.58	1.03	1.44
2.9	Investor Education & Awareness Expenses	342.86	332.12	93.72	73.36	1,402.88	1,048.81	125.83	120.08
2.10	Other operating expenses	1,600.61	1,514.28	638.70	632.94	1,22,672.14	1,11,472.79	395.31	626.76
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		24,288.75	23,259.67	7,299.66	6,310.55	1,66,379.38	1,44,031.17	10,058.06	9,932.31
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	24,288.75	23,259.67	7,299.66	6,310.55	1,66,379.38	1,44,031.17	10,058.06	9,932.31
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	1,57,579.03	1,95,716.68	17,880.75	28,988.48	6,68,897.01	4,17,810.98	19,187.28	75,994.24
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	2,83,039.63	77,061.14	26,229.07	11,758.26	4,23,219.23	99,793.31	40,124.23	51,668.60
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	(1,25,460.60)	1,18,655.54	(8,348.32)	17,230.22	2,45,677.78	3,18,017.67	(20,936.95)	24,325.64
6	Change in Unrealised Appreciation in value of investments (F)	0.20	-	0.03	-	1,97,247.83	77,549.00	0.05	-
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	(1,25,460.40)	1,18,655.54	(8,348.29)	17,230.22	4,42,925.61	3,95,566.67	(20,936.90)	24,325.64
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	4,01,943.95	4,79,004.88	72,913.71	84,671.94	89,495.71	1,34,424.22	1,35,001.27	1,86,669.82
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	1,18,904.32	4,01,943.95	46,684.64	72,913.71	2,85,369.81	89,495.71	94,877.04	1,35,001.27
7.3	Add / (Less) : Equalisation	33,096.59	26,791.75	44,718.91	54,981.64	1,06,485.95	8,73,954.84	(2,831.48)	15,288.71
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	7,40,184.93	5,17,676.71	2,18,218.78	1,34,248.69	34,14,105.77	21,00,911.87	2,90,874.18	1,99,591.28
8	Total	9,30,860.75	7,40,184.93	2,80,818.47	2,18,218.78	37,67,643.23	34,15,361.89	3,07,230.03	2,90,874.18
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	-	-	-	-	(1,084.84)	(1,256.12)	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	9,30,860.75	7,40,184.93	2,80,818.47	2,18,218.78	37,66,558.39	34,14,105.77	3,07,230.03	2,90,874.18

* Interest includes discount/amortization income. Interest income in respect of all interest bearing investments is accrued on a day to day basis as it is earned in accordance with clause C of the Ninth schedule of SEBI (MUTUAL FUNDS) REGULATIONS, 1996. Interest income represents interest income on financial asset measured through profit & loss.

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)		Kotak Global Emerging Market Overseas Equity Omni FOF (Erstwhile Kotak Global Emerging Market Fund)		Kotak Infrastructure and Economic Reform Fund		Kotak Flexicap Fund	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25
1	INCOME								
1.1	Dividend	45,927.79	38,581.93	334.86	312.20	1,954.12	1,407.01	59,802.87	52,842.03
1.2	Interest *	6,418.24	9,218.22	40.72	13.41	86.85	419.65	6,836.79	4,637.83
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	(253.81)	(69.69)	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	4,56,497.91	9,49,338.77	168.76	85.21	21,228.02	16,664.35	2,01,227.55	2,91,815.37
1.6	Realised Gain / (Losses) on Derivative Transactions	(1,767.10)	1,097.95	-	-	-	674.33	295.73	130.76
1.7	Other Income	1,344.91	753.71	102.47	0.84	12.31	49.73	281.80	293.03
	TOTAL : (A)	5,08,421.75	9,98,990.58	393.00	341.97	23,281.30	19,215.07	2,68,444.74	3,49,719.02
2	EXPENSES								
2.1	Management Fees	13,282.14	11,143.05	189.63	87.89	1,119.97	1,006.93	21,982.56	21,233.64
2.2	GST on Management Fees	2,390.79	2,005.75	37.37	15.82	201.60	181.25	3,956.86	3,822.06
2.3	Transfer agents fees and expenses	1,681.38	1,504.58	7.91	2.82	68.29	68.60	1,596.21	1,547.91
2.4	Custodian Fees	100.85	45.32	-	-	4.13	2.04	96.15	46.41
2.5	Trusteeship Fees	3,378.94	2,875.25	15.73	5.37	137.29	131.11	3,207.61	2,956.60
2.6	Commission on Agents	43,724.68	39,374.53	78.98	24.31	1,878.24	1,929.54	31,848.57	30,666.53
2.7	Marketing & Distribution expenses	28.20	37.03	-	-	-	0.70	484.42	23.83
2.8	Audit Fees	9.25	11.69	0.04	0.03	0.38	0.53	8.82	12.02
2.9	Investor Education & Awareness Expenses	1,145.41	974.65	5.33	1.81	46.54	44.44	1,087.32	1,002.23
2.10	Other operating expenses	5,533.26	7,279.74	0.35	0.10	216.83	192.59	1,631.36	1,640.53
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		71,274.90	65,251.59	335.34	138.15	3,673.27	3,557.73	65,899.88	62,951.76
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	71,274.90	65,251.59	335.34	138.15	3,673.27	3,557.73	65,899.88	62,951.76
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	4,37,146.85	9,33,738.99	57.66	203.82	19,608.03	15,657.34	2,02,544.86	2,86,767.26
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	3,23,916.19	3,29,219.19	29,826.83	-	16,047.26	18,810.96	2,51,671.25	0.34
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	1,13,230.66	6,04,519.80	(29,769.17)	203.82	3,560.77	(3,153.62)	(49,126.39)	2,86,766.92
6	Change in Unrealised Appreciation in value of investments (F)	658.85	583.66	31,423.80	162.36	0.01	-	399.06	1,03,501.16
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	1,13,889.51	6,05,103.46	1,654.63	366.18	3,560.78	(3,153.62)	(48,727.33)	3,90,268.08
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	12,26,590.10	15,55,225.41	483.44	321.08	49,670.81	68,481.76	21,78,563.88	20,75,134.46
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	9,04,198.58	12,26,590.10	2,080.41	483.44	33,623.55	49,670.81	19,27,865.45	21,78,563.88
7.3	Add / (Less) : Equalisation	2,41,711.43	79,654.68	27,768.74	(400.18)	(3,158.08)	7,563.91	53,132.34	(17,418.18)
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	17,23,912.83	7,10,519.38	4,393.59	4,589.95	47,648.02	24,426.78	16,49,627.93	13,80,207.45
8	Total	24,01,905.29	17,23,912.83	32,219.99	4,393.59	64,097.98	47,648.02	19,04,731.37	16,49,627.93
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	-	-	-	-	-	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	24,01,905.29	17,23,912.83	32,219.99	4,393.59	64,097.98	47,648.02	19,04,731.37	16,49,627.93

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ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Gold Fund		Kotak Equity Savings Fund		Kotak Balanced Advantage Fund		Kotak Focused Fund (Erstwhile Kotak Focused Equity Fund)	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25
1	INCOME								
1.1	Dividend	-	-	8,244.28	7,272.67	15,203.08	14,295.13	3,869.85	4,044.55
1.2	Interest *	114.30	93.83	13,194.55	11,448.26	36,624.78	35,132.21	424.29	410.52
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	3,303.90	82.52	42,344.34	66,525.23	73,566.44	2,01,243.26	16,483.97	28,627.06
1.6	Realised Gain / (Losses) on Derivative Transactions	-	-	(1,776.81)	18,379.58	5,809.72	9,953.11	-	-
1.7	Other Income	55.35	9.35	90.37	156.32	177.76	135.74	28.52	37.19
	TOTAL : (A)	3,473.55	185.70	62,096.73	1,03,782.06	1,31,381.78	2,60,759.45	20,806.63	33,119.32
2	EXPENSES								
2.1	Management Fees	227.19	138.98	3,849.41	2,966.20	6,738.53	5,941.00	1,382.11	1,231.12
2.2	GST on Management Fees	40.89	25.02	692.90	533.92	1,212.94	1,069.38	248.78	221.60
2.3	Transfer agents fees and expenses	109.05	53.47	429.31	341.73	512.63	510.46	110.02	106.73
2.4	Custodian Fees	8.67	2.19	13.76	6.29	25.59	13.68	6.69	3.20
2.5	Trusteeship Fees	261.23	127.28	525.76	416.43	1,030.37	974.98	221.06	203.87
2.6	Commission on Agents	952.36	460.14	6,352.11	5,511.59	15,994.48	15,965.62	4,372.54	4,113.39
2.7	Marketing & Distribution expenses	44.78	0.46	0.71	0.42	0.26	6.71	-	0.28
2.8	Audit Fees	0.70	0.51	1.44	1.70	2.84	3.97	0.61	0.83
2.9	Investor Education & Awareness Expenses	22.13	0.62	178.23	141.17	349.27	330.51	74.94	69.11
2.10	Other operating expenses	30.47	10.90	2,656.27	2,320.64	1,924.92	2,505.71	254.61	425.24
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		1,697.47	819.57	14,699.90	12,240.09	27,791.83	27,322.02	6,671.36	6,375.37
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	1,697.47	819.57	14,699.90	12,240.09	27,791.83	27,322.02	6,671.36	6,375.37
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	1,776.08	(633.87)	47,396.83	91,541.97	1,03,589.95	2,33,437.43	14,135.27	26,743.95
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	-	0.01	27,526.62	63,104.32	1,06,106.41	1,08,660.16	3,751.16	3,176.24
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	1,776.08	(633.88)	19,870.21	28,437.65	(2,516.46)	1,24,777.27	10,384.11	23,567.71
6	Change in Unrealised Appreciation in value of investments (F)	1,97,609.26	61,113.83	10,518.93	4,174.78	2,599.50	9,302.69	0.02	-
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	1,99,385.34	60,479.95	30,389.14	32,612.43	83.04	1,34,079.96	10,384.13	23,567.71
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	1,10,035.32	48,921.49	35,184.09	95,838.06	2,65,429.64	3,68,693.37	1,02,713.27	1,05,889.49
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	3,07,644.58	1,10,035.32	20,075.49	35,184.09	1,80,133.97	2,65,429.64	98,962.11	1,02,713.27
7.3	Add / (Less) : Equalisation	3,593.81	1,831.34	37,312.79	74,069.92	(7,749.67)	(3,728.77)	7,299.96	(1,663.78)
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	7,493.09	6,295.63	2,70,232.27	1,02,895.95	3,82,738.34	1,49,123.42	88,355.44	63,275.29
8	Total	12,862.98	7,493.09	3,53,042.80	2,70,232.27	4,60,367.38	3,82,738.34	1,09,790.69	88,355.44
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	-	-	-	-	-	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	12,862.98	7,493.09	3,53,042.80	2,70,232.27	4,60,367.38	3,82,738.34	1,09,790.69	88,355.44

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ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Pioneer Fund		Kotak ESG Exclusionary Strategy Fund		Kotak International REIT Overseas Equity Omni FOF (Erstwhile Kotak International REIT FOF)		Kotak Nifty Midcap 150 Momentum 50 Index Fund	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	08-Oct-24 To 31-Mar-25
1	INCOME								
1.1	Dividend	1,073.76	1,047.70	1,098.48	1,226.12	1,025.22	266.85	156.31	10.38
1.2	Interest *	507.88	378.86	40.99	27.55	13.57	5.31	9.24	6.58
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	33.65	-	-	-	(72.33)	(1,352.11)	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	17,874.81	25,523.12	12,129.45	8,523.32	-	0.01	(1,053.03)	(214.48)
1.6	Realised Gain / (Losses) on Derivative Transactions	-	-	(47.73)	-	-	-	-	-
1.7	Other Income	19.90	35.22	3.11	5.26	1.92	1.35	8.19	-
	TOTAL : (A)	19,510.00	26,984.90	13,224.30	9,782.25	968.38	(1,078.59)	(879.29)	(197.52)
2	EXPENSES								
2.1	Management Fees	1,007.75	838.14	560.98	569.04	29.12	21.06	48.78	5.84
2.2	GST on Management Fees	181.40	150.86	100.98	102.43	5.24	3.79	8.78	1.06
2.3	Transfer agents fees and expenses	90.41	79.97	24.93	29.39	2.05	1.45	7.58	0.98
2.4	Custodian Fees	17.07	12.16	1.50	0.87	-	-	0.45	0.05
2.5	Trusteeship Fees	181.65	152.78	50.12	56.11	4.92	3.45	1.68	0.37
2.6	Commission on Agents	3,789.20	3,314.23	1,097.36	1,250.36	25.53	31.01	34.54	6.85
2.7	Marketing & Distribution expenses	1.16	0.62	-	-	-	-	-	-
2.8	Audit Fees	0.49	0.62	0.14	0.23	0.01	0.02	0.04	0.01
2.9	Investor Education & Awareness Expenses	61.58	51.78	16.98	19.02	1.67	1.16	2.58	0.32
2.10	Other operating expenses	184.94	213.07	80.58	72.93	0.10	0.07	107.53	21.60
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		5,515.65	4,814.23	1,933.57	2,100.38	68.64	62.01	211.96	37.08
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	5,515.65	4,814.23	1,933.57	2,100.38	68.64	62.01	211.96	37.08
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	13,994.35	22,170.67	11,290.73	7,681.87	899.74	(1,140.60)	(1,091.25)	(234.60)
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	20,509.50	8,088.56	12,975.97	2,084.79	1,180.20	-	1,102.39	849.99
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	(6,515.15)	14,082.11	(1,685.24)	5,597.08	(280.46)	(1,140.60)	(2,193.64)	(1,084.59)
6	Change in Unrealised Appreciation in value of investments (F)	13,517.78	2,797.39	24.21	26.97	1,160.77	1,227.58	-	-
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	7,002.63	16,879.50	(1,661.03)	5,624.05	880.31	86.98	(2,193.64)	(1,084.59)
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	76,520.36	81,811.51	27,990.38	30,048.20	-	-	-	-
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	69,528.62	76,520.36	15,038.61	27,990.38	-	-	-	-
7.3	Add / (Less) : Equalisation	11,149.84	2,958.54	(3,673.94)	(3,588.57)	343.57	109.03	(3,807.48)	(791.46)
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	63,382.47	38,253.28	20,878.98	16,785.68	(175.43)	(371.44)	(1,876.05)	-
8	Total	88,526.68	63,382.47	28,495.78	20,878.98	1,048.45	(175.43)	(7,877.17)	(1,876.05)
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	-	-	-	-	-	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	88,526.68	63,382.47	28,495.78	20,878.98	1,048.45	(175.43)	(7,877.17)	(1,876.05)

* Interest includes discount/amortization income. Interest income in respect of all interest bearing investments is accrued on a day to day basis as it is earned in accordance with clause C of the Ninth schedule of SEBI (MUTUAL FUNDS) REGULATIONS, 1996. Interest income represents interest income on financial asset measured through profit & loss.

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Transportation & Logistics Fund		Kotak Nifty 100 Equal Weight Index Fund		Kotak Nifty 50 Equal Weight Index Fund		Kotak Nifty Smallcap 250 Index Fund	
		01-Apr-25 To 31-Mar-26	16-Dec-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	23-Dec-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	23-Dec-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	27-Jan-25 To 31-Mar-25
1	INCOME								
1.1	Dividend	505.51	50.16	28.27	2.29	30.03	3.43	23.92	2.22
1.2	Interest *	54.82	207.23	0.86	1.10	1.58	1.07	0.61	2.70
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	1,277.74	-	19.38	1.55	87.45	2.45	54.40	(8.60)
1.6	Realised Gain / (Losses) on Derivative Transactions	-	-	-	-	-	-	-	-
1.7	Other Income	1.98	1.07	-	-	-	-	-	-
	TOTAL : (A)	1,840.05	258.46	48.51	4.94	119.06	6.95	78.93	(3.68)
2	EXPENSES								
2.1	Management Fees	294.25	60.39	2.92	0.28	3.59	0.34	3.51	0.46
2.2	GST on Management Fees	52.97	10.88	0.52	0.05	0.65	0.06	0.63	0.08
2.3	Transfer agents fees and expenses	14.12	3.04	0.64	0.05	0.76	0.08	0.98	0.10
2.4	Custodian Fees	0.85	0.17	0.05	-	0.06	0.01	0.06	0.01
2.5	Trusteeship Fees	28.38	5.86	0.12	0.02	0.13	0.04	0.23	0.04
2.6	Commission on Agents	579.31	141.40	2.77	0.46	4.13	0.76	6.18	0.68
2.7	Marketing & Distribution expenses	-	-	-	-	-	-	-	-
2.8	Audit Fees	0.07	0.03	**0.00	-	**0.00	-	**0.00	-
2.9	Investor Education & Awareness Expenses	9.62	1.99	0.21	0.02	0.13	0.02	0.16	0.02
2.10	Other operating expenses	58.53	48.81	7.19	2.55	11.09	2.34	7.77	3.54
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		1,038.10	272.57	14.42	3.43	20.54	3.65	19.52	4.93
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	1,038.10	272.57	14.42	3.43	20.54	3.65	19.52	4.93
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	801.95	(14.11)	34.09	1.51	98.52	3.30	59.41	(8.61)
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	-	2,874.82	328.38	12.68	507.23	3.21	510.59	16.77
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	801.95	(2,888.93)	(294.29)	(11.17)	(408.71)	0.09	(451.18)	(25.38)
6	Change in Unrealised Appreciation in value of investments (F)	1,065.15	-	-	-	-	-	-	-
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	1,867.10	(2,888.93)	(294.29)	(11.17)	(408.71)	0.09	(451.18)	(25.38)
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	-	-	-	-	-	-	-	-
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	-	-	-	-	-	-	-	-
7.3	Add / (Less) : Equalisation	(109.64)	(400.29)	(37.20)	(22.49)	101.11	(9.55)	(77.89)	(22.38)
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	(3,289.22)	-	(33.66)	-	(9.46)	-	(47.76)	-
8	Total	(1,531.76)	(3,289.22)	(365.15)	(33.66)	(317.06)	(9.46)	(576.83)	(47.76)
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	-	-	-	-	-	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	(1,531.76)	(3,289.22)	(365.15)	(33.66)	(317.06)	(9.46)	(576.83)	(47.76)

* Interest includes discount/amortization income. Interest income in respect of all interest bearing investments is accrued on a day to day basis as it is earned in accordance with clause C of the Ninth schedule of SEBI (MUTUAL FUNDS) REGULATIONS, 1996. Interest income represents interest income on financial asset measured through profit & loss.

** Amount less than Rs. 500

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Nifty Commodities Index Fund		Kotak Nifty Midcap 150 Index Fund	
		01-Apr-25 To 31-Mar-26	10-Mar-25 To 31-Mar-25	01-Apr-25 To 31-Mar-26	21-Mar-25 To 31-Mar-25
1	INCOME				
1.1	Dividend	229.60	0.19	9.00	0.02
1.2	Interest *	6.63	0.62	0.42	0.73
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	71.49	6.33	0.77	(1.74)
1.6	Realised Gain / (Losses) on Derivative Transactions	-	-	-	-
1.7	Other Income	-	-	-	-
	TOTAL : (A)	307.72	7.14	10.19	(0.99)
2	EXPENSES				
2.1	Management Fees	13.31	0.04	1.31	0.04
2.2	GST on Management Fees	2.40	0.01	0.24	0.01
2.3	Transfer agents fees and expenses	3.30	0.01	0.34	0.01
2.4	Custodian Fees	0.26	-	0.02	-
2.5	Trusteeship Fees	0.37	0.01	0.06	0.01
2.6	Commission on Agents	0.76	0.03	2.02	0.02
2.7	Marketing & Distribution expenses	-	-	-	-
2.8	Audit Fees	0.02	-	**0.00	-
2.9	Investor Education & Awareness Expenses	1.04	-	0.06	-
2.10	Other operating expenses	39.97	1.26	5.01	1.14
2.11	Deferred Revenue Expenses Amortised	-	-	-	-
		61.43	1.36	9.06	1.23
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-
	TOTAL : (B)	61.43	1.36	9.06	1.23
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	246.29	5.78	1.13	(2.22)
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	278.65	-	202.04	2.54
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	(32.36)	5.78	(200.91)	(4.76)
6	Change in Unrealised Appreciation in value of investments (F)	-	20.58	-	-
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	(32.36)	26.36	(200.91)	(4.76)
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	20.58	-	-	-
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	-	20.58	-	-
7.3	Add / (Less) : Equalisation	979.69	(0.70)	(34.44)	-
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	5.08	-	(4.76)	-
8	Total	972.99	5.08	(240.11)	(4.76)
9	Dividend Appropriation				
9.1	Income Distributed during the year / period	-	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	972.99	5.08	(240.11)	(4.76)

* Interest includes discount/amortization income. Interest income in respect of all interest bearing investments is accrued on a day to day basis as it is earned in accordance with clause C of the Ninth schedule of SEBI (MUTUAL FUNDS) REGULATIONS, 1996. Interest income represents interest income on financial asset measured through profit & loss.

** Amount less than Rs. 500

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Nifty Alpha 50 Index Fund	Kotak Dividend Yield Fund	Kotak Gold Silver Passive FOF	Kotak Active Momentum Fund	Kotak Energy Opportunities Fund
		19-Aug-25 To 31-Mar-26	27-Jan-26 To 31-Mar-26	28-Oct-25 To 31-Mar-26	20-Aug-25 To 31-Mar-26	25-Apr-25 To 31-Mar-26
1	INCOME					
1.1	Dividend	1.86	7.95	-	897.69	445.93
1.2	Interest *	1.20	87.54	94.91	766.90	176.37
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	(180.13)	-	320.14	2,171.23	46.51
1.6	Realised Gain / (Losses) on Derivative Transactions	-	-	-	-	(13.82)
1.7	Other Income	-	4.84	-	48.50	32.12
	TOTAL : (A)	(177.07)	100.33	415.05	3,884.32	687.11
2	EXPENSES					
2.1	Management Fees	2.63	26.77	17.95	477.53	138.77
2.2	GST on Management Fees	0.48	4.82	3.23	85.96	24.98
2.3	Transfer agents fees and expenses	0.30	1.12	7.47	24.61	6.26
2.4	Custodian Fees	0.02	0.10	0.86	1.44	0.32
2.5	Trusteeship Fees	0.03	2.23	17.62	49.51	12.55
2.6	Commission on Agents	1.78	52.37	61.97	1,028.57	287.90
2.7	Marketing & Distribution expenses	-	-	0.81	-	5.71
2.8	Audit Fees	-	-	0.04	0.13	0.03
2.9	Investor Education & Awareness Expenses	0.10	0.75	-	16.79	4.26
2.10	Other operating expenses	9.48	28.60	12.89	623.47	38.03
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-
		14.82	116.76	122.84	2,308.01	518.81
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-
	TOTAL : (B)	14.82	116.76	122.84	2,308.01	518.81
3	NET REALISED GAINS/ (LOSSES) FOR THE period(A-B=C)	(191.89)	(16.43)	292.21	1,576.31	168.30
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	126.61	2,588.76	-	11,076.22	1,281.21
5	NET GAINS/ (LOSSES) FOR THE period(E=C-D)	(318.50)	(2,605.19)	292.21	(9,499.91)	(1,112.91)
6	Change in Unrealised Appreciation in value of investments (F)	-	-	10,244.26	-	-
7	NET SURPLUS / (DEFICIT) FOR THE period(E+F=G)	(318.50)	(2,605.19)	10,536.47	(9,499.91)	(1,112.91)
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	-	-	-	-	-
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	-	-	10,244.26	-	-
7.3	Add / (Less) : Equalisation	(106.08)	(62.19)	59.16	(686.67)	7.08
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	-	-	-	-	-
8	Total	(424.58)	(2,667.38)	351.37	(10,186.58)	(1,105.83)
9	Dividend Appropriation					
9.1	Income Distributed during the year / period	-	-	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	(424.58)	(2,667.38)	351.37	(10,186.58)	(1,105.83)

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ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Nifty 500 Momentum 50 Index Fund	Kotak Nifty Top 10 Equal Weight Index Fund	Kotak Nifty 200 Quality 30 Index Fund	Kotak Rural Opportunities Fund	Kotak Nifty200 Value 30 Index Fund
		11-Dec-25 To 31-Mar-26	28-Apr-25 To 31-Mar-26	14-Jul-25 To 31-Mar-26	27-Nov-25 To 31-Mar-26	05-Feb-26 To 31-Mar-26
1	INCOME					
1.1	Dividend	1.58	26.17	17.65	227.23	6.25
1.2	Interest *	1.53	1.70	0.88	387.06	0.70
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	(17.91)	2.84	8.65	(599.34)	(0.58)
1.6	Realised Gain / (Losses) on Derivative Transactions	-	-	-	-	-
1.7	Other Income	-	-	-	23.93	-
	TOTAL : (A)	(14.80)	30.71	27.18	38.88	6.37
2	EXPENSES					
2.1	Management Fees	0.56	2.85	1.31	158.15	0.21
2.2	GST on Management Fees	0.10	0.51	0.24	28.47	0.04
2.3	Transfer agents fees and expenses	0.15	0.59	0.28	8.63	0.04
2.4	Custodian Fees	0.01	0.04	0.02	0.73	-
2.5	Trusteeship Fees	0.01	0.11	0.04	17.34	-
2.6	Commission on Agents	0.84	5.54	1.34	406.60	0.21
2.7	Marketing & Distribution expenses	-	-	-	-	-
2.8	Audit Fees	**0.00	-	**0.00	0.04	**0.00
2.9	Investor Education & Awareness Expenses	0.04	0.20	0.09	5.87	0.02
2.10	Other operating expenses	5.62	7.33	2.74	153.55	1.67
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-
		7.33	17.17	6.06	779.38	2.19
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-
	TOTAL : (B)	7.33	17.17	6.06	779.38	2.19
3	NET REALISED GAINS/ (LOSSES) FOR THE period(A-B=C)	(22.13)	13.54	21.12	(740.50)	4.18
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	212.21	566.48	195.88	7,448.62	118.61
5	NET GAINS/ (LOSSES) FOR THE period(E=C-D)	(234.34)	(552.94)	(174.76)	(8,189.12)	(114.43)
6	Change in Unrealised Appreciation in value of investments (F)	-	-	-	-	-
7	NET SURPLUS / (DEFICIT) FOR THE period(E+F=G)	(234.34)	(552.94)	(174.76)	(8,189.12)	(114.43)
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	-	-	-	-	-
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	-	-	-	-	-
7.3	Add / (Less) : Equalisation	(27.40)	(91.97)	(17.67)	219.81	(7.78)
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	-	-	-	-	-
8	Total	(261.74)	(644.91)	(192.43)	(7,969.31)	(122.21)
9	Dividend Appropriation					
9.1	Income Distributed during the year / period	-	-	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	(261.74)	(644.91)	(192.43)	(7,969.31)	(122.21)

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** Amount less than Rs.500

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Services Fund	Kotak Multi Factor Passive FOF	Kotak Quality Overseas Equity Omni FOF
		25-Feb-26 To 31-Mar-26	20-Mar-26 To 31-Mar-26	25-Mar-26 To 31-Mar-26
1	INCOME			
1.1	Dividend	3.74	-	-
1.2	Interest *	318.56	1.85	9.00
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	-	-	-
1.6	Realised Gain / (Losses) on Derivative Transactions	(1,393.82)	-	-
1.7	Other Income	16.28	-	0.02
	TOTAL : (A)	(1,055.24)	1.85	9.02
2	EXPENSES			
2.1	Management Fees	51.06	-	0.37
2.2	GST on Management Fees	9.19	-	0.07
2.3	Transfer agents fees and expenses	2.08	0.02	0.03
2.4	Custodian Fees	0.08	-	-
2.5	Trusteeship Fees	4.26	0.03	0.07
2.6	Commission on Agents	92.37	0.05	0.07
2.7	Marketing & Distribution expenses	-	-	-
2.8	Audit Fees	0.01	**0.00	**0.00
2.9	Investor Education & Awareness Expenses	1.45	-	0.02
2.10	Other operating expenses	68.18	0.43	#
2.11	Deferred Revenue Expenses Amortised	-	-	-
		228.68	0.53	0.63
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-
	TOTAL : (B)	228.68	0.53	0.63
3	NET REALISED GAINS/ (LOSSES) FOR THE period(A-B=C)	(1,283.92)	1.32	8.39
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	2,001.49	7.56	-
5	NET GAINS/ (LOSSES) FOR THE period(E=C-D)	(3,285.41)	(6.24)	8.39
6	Change in Unrealised Appreciation in value of investments (F)	-	-	-
7	NET SURPLUS / (DEFICIT) FOR THE period(E+F=G)	(3,285.41)	(6.24)	8.39
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	-	-	-
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	-	-	-
7.3	Add / (Less) : Equalisation	47.91	(0.96)	0.01
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	-	-	-
8	Total	(3,237.50)	(7.20)	8.40
9	Dividend Appropriation			
9.1	Income Distributed during the year / period	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	(3,237.50)	(7.20)	8.40

* Interest includes discount/amortization income. Interest income in respect of all interest bearing investments is accrued on a day to day basis as it is earned in accordance with clause C of the Ninth schedule of SEBI (MUTUAL FUNDS) REGULATIONS, 1996. Interest income represents interest income on financial asset measured through profit & loss.

Less Than Rs 0.005 Lakhs

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Gold ETF		Kotak Nifty PSU Bank ETF		Kotak BSE Sensex ETF		Kotak Nifty 50 ETF	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25
1	INCOME								
1.1	Dividend	-	-	4,351.68	3,095.89	34.48	36.24	4,143.54	3,383.36
1.2	Interest *	50.07	413.69	14.47	14.95	0.01	0.05	7.82	16.41
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	51,444.05	26,478.54	11,738.14	21,119.23	258.15	169.12	16,954.64	18,902.71
1.6	Realised Gain / (Losses) on Derivative Transactions	0.40	1,277.23	-	-	-	-	-	-
1.7	Other Income	0.28	-	2.79	-	0.35	-	-	0.78
	TOTAL : (A)	51,494.80	28,169.46	16,107.08	24,230.07	292.99	205.41	21,106.00	22,303.26
2	EXPENSES								
2.1	Management Fees	3,676.33	1,773.00	697.76	517.54	0.55	1.42	23.21	3.11
2.2	GST on Management Fees	-	-	125.60	93.16	0.10	0.26	4.18	0.56
2.3	Transfer agents fees and expenses	132.92	65.20	46.49	35.11	0.11	0.11	12.31	10.40
2.4	Custodian Fees	1,732.80	827.61	3.49	1.34	0.04	0.03	5.61	2.45
2.5	Trusteeship Fees	103.64	50.31	12.32	16.74	0.19	0.32	23.29	29.93
2.6	Commission on Agents	-	-	-	-	-	-	-	-
2.7	Marketing & Distribution expenses	-	0.12	-	-	-	-	-	-
2.8	Audit Fees	1.74	1.41	0.31	0.05	-	0.01	0.51	0.61
2.9	Investor Education & Awareness Expenses	51.81	48.78	18.28	14.19	0.13	0.27	5.65	24.36
2.10	Other operating expenses	0.07	13.56	63.95	48.70	4.02	3.99	75.06	72.20
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		5,699.31	2,779.99	968.20	726.83	5.14	6.41	149.82	143.62
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	5,699.31	2,779.99	968.20	726.83	5.14	6.41	149.82	143.62
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	45,795.49	25,389.47	15,138.88	23,503.24	287.85	199.00	20,956.18	22,159.64
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	-	151.07	-	38,564.05	410.00	28.14	35,411.76	6,587.35
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=C-D)	45,795.49	25,238.40	15,138.88	(15,060.81)	(122.15)	170.86	(14,455.58)	15,572.29
6	Change in Unrealised Appreciation in value of investments (F)	4,24,359.17	1,33,974.88	19,041.48	-	-	-	-	-
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	4,70,154.66	1,59,213.28	34,180.36	(15,060.81)	(122.15)	170.86	(14,455.58)	15,572.29
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	2,34,351.33	1,00,527.51	16,414.04	54,978.09	1,135.04	1,163.18	52,367.97	58,955.32
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	6,58,710.50	2,34,351.33	35,455.52	16,414.04	725.04	1,135.04	16,956.21	52,367.97
7.3	Add / (Less) : Equalisation	39,376.34	42,639.21	49,838.71	13,649.75	(98.65)	(15.12)	23,504.64	28,931.79
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	1,60,876.93	92,848.26	1,98,022.32	1,60,869.33	1,103.65	919.77	1,80,799.81	1,29,708.38
8	Total	2,46,048.76	1,60,876.93	2,62,999.91	1,98,022.32	1,292.85	1,103.65	2,25,260.63	1,80,799.81
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	-	-	-	-	-	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	2,46,048.76	1,60,876.93	2,62,999.91	1,98,022.32	1,292.85	1,103.65	2,25,260.63	1,80,799.81

* Interest includes discount/amortization income. Interest income in respect of all interest bearing investments is accrued on a day to day basis as it is earned in accordance with clause C of the Ninth schedule of SEBI (MUTUAL FUNDS) REGULATIONS, 1996. Interest income represents interest income on financial asset measured through profit & loss.

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Nifty Bank ETF		Kotak Nifty 50 Value 20 ETF		Kotak Nifty IT ETF		Kotak Nifty Alpha 50 ETF	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25
1	INCOME								
1.1	Dividend	5,888.36	5,338.32	235.29	198.91	960.24	541.03	247.27	293.10
1.2	Interest *	49.75	32.07	0.15	0.66	4.21	3.91	5.54	6.67
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	63,345.02	54,987.15	569.47	313.57	(65.97)	2,949.54	(3,925.34)	(3,038.63)
1.6	Realised Gain / (Losses) on Derivative Transactions	-	-	-	-	-	-	-	-
1.7	Other Income	-	-	-	-	-	0.01	26.94	0.06
	TOTAL : (A)	69,283.13	60,357.54	804.91	513.14	898.48	3,494.49	(3,645.59)	(2,738.80)
2	EXPENSES								
2.1	Management Fees	474.78	426.81	9.15	7.32	18.39	14.54	157.03	72.50
2.2	GST on Management Fees	85.46	76.83	1.64	1.32	3.31	2.62	28.27	13.05
2.3	Transfer agents fees and expenses	138.56	131.65	0.40	0.35	1.37	0.81	2.72	1.34
2.4	Custodian Fees	10.40	4.96	0.18	0.09	0.58	0.18	1.25	0.37
2.5	Trusteeship Fees	39.53	62.79	0.85	1.01	2.30	2.32	5.06	3.87
2.6	Commission on Agents	-	-	-	-	-	-	-	-
2.7	Marketing & Distribution expenses	-	0.01	-	-	-	-	-	-
2.8	Audit Fees	0.92	1.28	0.02	0.02	0.05	0.05	0.11	0.08
2.9	Investor Education & Awareness Expenses	28.21	52.16	1.03	0.86	1.59	1.93	6.99	3.28
2.10	Other operating expenses	387.15	269.72	7.81	5.99	12.21	7.02	293.54	163.28
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		1,165.01	1,026.21	21.08	16.96	39.80	29.47	494.97	257.77
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	1,165.01	1,026.21	21.08	16.96	39.80	29.47	494.97	257.77
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	68,118.12	59,331.33	783.83	496.18	858.68	3,465.02	(4,140.56)	(2,996.57)
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	85,394.67	6,338.32	1,005.60	510.79	9,543.60	1,384.03	-	3,594.73
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	(17,276.55)	52,993.01	(221.77)	(14.61)	(8,684.92)	2,080.99	(4,140.56)	(6,591.30)
6	Change in Unrealised Appreciation in value of investments (F)	0.01	-	-	-	-	-	1,122.50	-
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	(17,276.54)	52,993.01	(221.77)	(14.61)	(8,684.92)	2,080.99	(3,018.06)	(6,591.30)
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	99,074.80	1,05,413.12	761.87	1,272.66	127.45	1,511.48	(0.01)	1,691.49
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	13,680.13	99,074.80	-	761.87	-	127.45	(0.01)	(0.01)
7.3	Add / (Less) : Equalisation	(29,679.39)	(28,007.22)	(1,180.71)	1,911.76	1,82,220.09	19,813.75	1,079.27	6,424.47
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	2,35,070.63	2,03,746.52	4,821.01	2,413.07	90,505.14	67,226.37	2,532.68	1,008.01
8	Total	2,73,509.37	2,35,070.63	4,180.40	4,821.01	2,64,167.76	90,505.14	593.89	2,532.68
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	-	-	-	-	-	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	2,73,509.37	2,35,070.63	4,180.40	4,821.01	2,64,167.76	90,505.14	593.89	2,532.68

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ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Nifty Midcap 50 ETF		Kotak Nifty 100 Low Volatility 30 ETF		Kotak Nifty India Consumption ETF		Kotak Nifty MNC ETF	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25
1	INCOME								
1.1	Dividend	81.91	26.30	229.62	165.53	15.07	2.95	64.85	44.31
1.2	Interest *	1.09	0.25	0.23	0.27	0.16	0.02	0.03	0.08
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	(59.72)	466.70	597.82	988.95	(18.73)	12.40	128.98	121.12
1.6	Realised Gain / (Losses) on Derivative Transactions	-	-	-	-	-	-	-	-
1.7	Other Income	-	-	-	-	-	-	-	-
	TOTAL : (A)	23.28	493.25	827.67	1,154.75	(3.50)	15.37	193.86	165.51
2	EXPENSES								
2.1	Management Fees	1.41	0.36	8.88	10.51	1.11	0.19	8.50	5.61
2.2	GST on Management Fees	0.25	0.06	1.60	1.89	0.20	0.03	1.54	1.01
2.3	Transfer agents fees and expenses	0.40	0.15	0.67	0.58	0.06	0.01	0.14	0.10
2.4	Custodian Fees	0.21	0.04	0.31	0.14	0.04	-	0.07	0.03
2.5	Trusteeship Fees	0.57	0.46	1.30	1.66	0.09	0.05	0.27	0.30
2.6	Commission on Agents	-	-	-	-	-	-	-	-
2.7	Marketing & Distribution expenses	-	-	-	-	-	-	-	-
2.8	Audit Fees	0.01	0.01	0.03	0.03	0.01	-	0.01	0.01
2.9	Investor Education & Awareness Expenses	1.01	0.39	0.78	1.38	0.09	0.04	0.18	0.25
2.10	Other operating expenses	14.50	6.49	13.65	14.16	0.57	0.14	2.11	1.44
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		18.36	7.96	27.22	30.35	2.17	0.46	12.82	8.75
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	18.36	7.96	27.22	30.35	2.17	0.46	12.82	8.75
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	4.92	485.29	800.45	1,124.40	(5.67)	14.91	181.04	156.76
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	1,107.74	402.99	998.94	802.48	475.25	57.37	-	268.94
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	(1,102.82)	82.30	(198.49)	321.92	(480.92)	(42.46)	181.04	(112.18)
6	Change in Unrealised Appreciation in value of investments (F)	-	-	-	-	-	-	16.20	-
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	(1,102.82)	82.30	(198.49)	321.92	(480.92)	(42.46)	197.24	(112.18)
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	-	364.57	-	778.14	-	22.92	38.11	307.05
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	-	-	-	-	-	-	54.31	38.11
7.3	Add / (Less) : Equalisation	3,529.19	623.03	57.55	903.78	1,439.07	102.26	235.80	661.93
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	1,567.99	498.09	3,166.30	1,162.46	111.55	28.83	1,419.73	601.04
8	Total	3,994.36	1,567.99	3,025.36	3,166.30	1,069.70	111.55	1,836.57	1,419.73
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	-	-	-	-	-	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	3,994.36	1,567.99	3,025.36	3,166.30	1,069.70	111.55	1,836.57	1,419.73

* Interest includes discount/amortization income. Interest income in respect of all interest bearing investments is accrued on a day to day basis as it is earned in accordance with clause C of the Ninth schedule of SEBI (MUTUAL FUNDS) REGULATIONS, 1996. Interest income represents interest income on financial asset measured through profit & loss.

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Silver ETF		Kotak MSCI India ETF		Kotak Nifty 100 Equal Weight ETF		Kotak Nifty Midcap 150 ETF	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	19-Feb-25 To 31-Mar-25	01-Apr-25 To 31-Mar-26	24-Feb-25 To 31-Mar-25	01-Apr-25 To 31-Mar-26	21-Mar-25 To 31-Mar-25
1	INCOME								
1.1	Dividend	-	-	1,293.28	20.59	4.12	0.08	2.93	0.01
1.2	Interest *	26.52	18.32	28.31	19.88	0.03	0.62	0.08	0.55
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	89,671.45	710.41	7,672.86	6.86	3.57	(7.71)	(15.99)	(0.96)
1.6	Realised Gain / (Losses) on Derivative Transactions	-	-	-	-	-	-	-	-
1.7	Other Income	-	-	-	-	-	-	-	-
	TOTAL : (A)	89,697.97	728.73	8,994.45	47.33	7.72	(7.01)	(12.98)	(0.40)
2	EXPENSES								
2.1	Management Fees	390.67	120.16	281.13	18.36	0.60	0.03	0.23	0.01
2.2	GST on Management Fees	-	-	50.61	3.30	0.11	0.01	0.05	-
2.3	Transfer agents fees and expenses	30.72	8.99	4.15	0.23	0.02	-	0.01	-
2.4	Custodian Fees	589.55	168.59	2.32	0.20	0.01	-	-	-
2.5	Trusteeship Fees	23.97	6.95	6.66	0.69	0.02	-	0.01	-
2.6	Commission on Agents	-	-	-	-	-	-	-	-
2.7	Marketing & Distribution expenses	0.36	0.02	-	-	-	-	-	-
2.8	Audit Fees	0.48	1.26	0.16	0.01	**0.00	-	**0.00	-
2.9	Investor Education & Awareness Expenses	11.99	6.68	10.60	0.58	0.03	-	0.04	-
2.10	Other operating expenses	0.04	0.04	82.68	1.25	0.51	0.73	0.56	0.80
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		1,047.78	312.69	438.31	24.62	1.30	0.77	0.90	0.81
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	1,047.78	312.69	438.31	24.62	1.30	0.77	0.90	0.81
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	88,650.19	416.04	8,556.14	22.71	6.42	(7.78)	(13.88)	(1.21)
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	-	-	19,992.90	-	101.61	-	46.92	0.22
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	88,650.19	416.04	(11,436.76)	22.71	(95.19)	(7.78)	(60.80)	(1.43)
6	Change in Unrealised Appreciation in value of investments (F)	1,18,587.71	17,428.36	-	4,822.50	-	2.79	-	-
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	2,07,237.90	17,844.40	(11,436.76)	4,845.21	(95.19)	(4.99)	(60.80)	(1.43)
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	18,354.55	926.19	4,822.50	-	2.79	-	-	-
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	1,36,942.26	18,354.55	-	4,822.50	-	2.79	-	-
7.3	Add / (Less) : Equalisation	(5,379.88)	375.07	8,303.81	(2,384.79)	44.57	8.93	48.43	1.27
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	920.27	129.16	(2,362.08)	-	1.15	-	(0.16)	-
8	Total	84,190.58	920.27	(672.53)	(2,362.08)	(46.68)	1.15	(12.53)	(0.16)
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	-	-	-	-	-	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	84,190.58	920.27	(672.53)	(2,362.08)	(46.68)	1.15	(12.53)	(0.16)

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** Amount less than Rs. 500.

ABRIDGED FOR EQUITY SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Nifty Chemicals ETF	Kotak Nifty 200 Momentum 30 ETF	Kotak Nifty Next 50 ETF	Kotak Nifty 200 Quality 30 ETF
		12-Nov-25 To 31-Mar-26	10-Oct-25 To 31-Mar-26	07-Jan-26 To 31-Mar-26	14-Jul-25 To 31-Mar-26
1	INCOME				
1.1	Dividend	2.48	0.94	4.14	3.46
1.2	Interest *	0.58	0.01	0.13	0.61
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	(14.75)	(6.91)	(17.78)	(1.09)
1.6	Realised Gain / (Losses) on Derivative Transactions	-	-	-	-
1.7	Other Income	-	-	-	-
	TOTAL : (A)	(11.69)	(5.96)	(13.51)	2.98
2	EXPENSES				
2.1	Management Fees	2.24	0.47	0.07	0.31
2.2	GST on Management Fees	0.41	0.09	0.01	0.05
2.3	Transfer agents fees and expenses	0.05	0.01	0.01	0.01
2.4	Custodian Fees	0.04	0.01	0.01	0.01
2.5	Trusteeship Fees	0.02	0.01	-	0.01
2.6	Commission on Agents	-	-	-	-
2.7	Marketing & Distribution expenses	-	-	-	-
2.8	Audit Fees	**0.00	**0.00	**0.00	**0.00
2.9	Investor Education & Awareness Expenses	0.12	0.01	0.01	0.02
2.10	Other operating expenses	1.19	1.65	1.24	0.88
2.11	Deferred Revenue Expenses Amortised	-	-	-	-
		4.07	2.25	1.35	1.29
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-
	TOTAL : (B)	4.07	2.25	1.35	1.29
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	(15.76)	(8.21)	(14.86)	1.69
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	679.23	89.86	132.32	28.68
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	(694.99)	(98.07)	(147.18)	(26.99)
6	Change in Unrealised Appreciation in value of investments (F)	-	-	-	-
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	(694.99)	(98.07)	(147.18)	(26.99)
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	-	-	-	-
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	-	-	-	-
7.3	Add / (Less) : Equalisation	(218.49)	(118.42)	(47.24)	(4.38)
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	-	-	-	-
8	Total	(913.48)	(216.49)	(194.42)	(31.37)
9	Dividend Appropriation				
9.1	Income Distributed during the year / period	-	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	(913.48)	(216.49)	(194.42)	(31.37)

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** Amount less than Rs. 500.

ABRIDGED FOR DEBT SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Banking and PSU Debt Fund		Kotak Gilt Fund		Kotak Bond Fund		Kotak Bond Short Term Fund	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25
1	INCOME								
1.1	Dividend	-	-	-	-	168.62	38.93	-	-
1.2	Interest *	41,204.92	42,769.71	25,399.12	26,783.46	14,303.25	14,460.10	1,26,943.82	1,17,807.68
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	4,804.94	845.50	(11,934.75)	6,475.69	64.13	4,588.54	12,977.01	3,969.40
1.6	Realised Gain / (Losses) on Derivative Transactions	1,205.11	429.52	(13.16)	28.49	5.44	(70.46)	3,127.19	1,024.02
1.7	Other Income	0.04	0.01	0.04	0.03	1.26	0.02	0.09	0.20
	TOTAL : (A)	47,215.01	44,044.74	13,451.25	33,287.67	14,542.70	19,017.13	1,43,048.11	1,22,801.30
2	EXPENSES								
2.1	Management Fees	1,600.17	1,575.04	1,189.11	1,276.08	1,089.26	1,078.58	4,741.38	4,172.89
2.2	GST on Management Fees	288.03	283.50	214.04	229.70	196.07	194.13	853.45	751.11
2.3	Transfer agents fees and expenses	126.87	127.98	84.97	96.82	50.26	52.09	392.81	356.26
2.4	Custodian Fees	11.09	10.89	-	-	1.42	0.80	29.98	22.82
2.5	Trusteeship Fees	170.73	170.41	103.20	112.25	60.97	60.38	528.40	474.16
2.6	Commission on Agents	761.93	845.39	1,106.14	1,152.14	673.55	638.78	1,781.76	1,953.66
2.7	Marketing & Distribution expenses	0.05	0.88	0.12	0.38	-	-	-	0.02
2.8	Audit Fees	0.95	1.38	0.58	0.91	0.33	0.49	2.90	3.86
2.9	Investor Education & Awareness Expenses	115.76	115.54	69.96	76.10	41.33	40.94	358.23	321.45
2.10	Other operating expenses	22.19	25.45	17.68	19.89	15.79	13.39	65.40	61.28
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		3,097.77	3,156.46	2,785.80	2,964.27	2,128.98	2,079.58	8,754.31	8,117.51
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	3,097.77	3,156.46	2,785.80	2,964.27	2,128.98	2,079.58	8,754.31	8,117.51
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	44,117.24	40,888.28	10,665.45	30,323.41	12,413.72	16,937.55	1,34,293.80	1,14,683.79
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	10,769.51	-	16,172.50	0.01	6,800.83	15.99	31,542.33	111.58
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	33,347.73	40,888.28	(5,507.05)	30,323.40	5,612.89	16,921.56	1,02,751.47	1,14,572.21
6	Change in Unrealised Appreciation in value of investments (F)	1,256.17	5,547.98	0.01	3,113.86	34.03	179.48	2,866.42	18,167.17
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	34,603.90	46,436.26	(5,507.04)	33,437.25	5,646.92	17,101.04	1,05,617.89	1,32,739.38
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	6,763.73	1,257.62	6,143.03	3,031.66	2,101.06	1,996.51	15,817.75	1,232.52
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	1,410.62	6,763.73	-	6,143.03	83.32	2,101.06	3,248.64	15,817.75
7.3	Add / (Less) : Equalisation	(96,162.46)	(34,822.19)	(1,16,206.39)	58,405.84	(17,560.66)	3,882.10	(2,07,733.01)	1,16,177.80
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	4,83,112.66	4,77,008.60	3,46,313.67	2,57,583.94	1,69,310.49	1,48,431.90	12,83,863.92	10,49,531.97
8	Total	4,26,907.21	4,83,116.56	2,30,743.27	3,46,315.66	1,59,414.49	1,69,310.49	11,94,317.91	12,83,863.92
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	(4.31)	(3.90)	(11.63)	(1.99)	-	-	(6,326.65)	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	4,26,902.90	4,83,112.66	2,30,731.64	3,46,313.67	1,59,414.49	1,69,310.49	11,87,991.26	12,83,863.92

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ABRIDGED FOR DEBT SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Money Market Fund		Kotak Liquid Fund		Kotak Debt Hybrid Fund		Kotak Savings Fund	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25
1	INCOME								
1.1	Dividend	-	-	-	-	1,016.18	984.38	-	-
1.2	Interest *	2,30,451.56	1,93,252.14	2,47,532.98	2,72,350.16	17,274.90	15,193.82	1,10,219.18	99,833.78
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	991.09	268.13	794.03	1,019.83	5,218.93	11,239.99	1,079.50	2,478.20
1.6	Realised Gain / (Losses) on Derivative Transactions	(19.91)	-	-	-	17.01	(20.63)	(37.30)	(43.17)
1.7	Other Income	0.13	1.51	70.12	48.58	54.30	78.23	0.33	0.02
	TOTAL : (A)	2,31,422.87	1,93,521.78	2,48,397.13	2,73,418.57	23,581.32	27,475.79	1,11,261.71	1,02,268.83
2	EXPENSES								
2.1	Management Fees	3,893.61	3,461.43	4,130.31	4,080.81	1,071.14	946.44	3,846.43	3,288.27
2.2	GST on Management Fees	700.85	623.05	743.46	734.55	192.80	170.36	692.36	591.88
2.3	Transfer agents fees and expenses	727.72	564.08	859.16	838.10	75.07	71.25	342.82	297.29
2.4	Custodian Fees	65.29	48.07	78.04	73.34	2.94	1.57	31.13	27.40
2.5	Trusteeship Fees	978.20	750.56	1,154.35	1,114.91	91.05	82.60	460.70	395.87
2.6	Commission on Agents	440.43	243.83	651.08	552.31	2,180.20	2,194.89	1,028.86	1,068.61
2.7	Marketing & Distribution expenses	-	0.03	-	0.06	0.05	0.70	-	0.02
2.8	Audit Fees	5.32	6.10	6.37	9.07	0.50	0.68	2.53	3.22
2.9	Investor Education & Awareness Expenses	663.19	508.86	782.61	755.87	61.73	56.00	312.33	268.39
2.10	Other operating expenses	92.25	68.60	79.27	86.19	64.11	124.35	46.13	49.78
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		7,566.86	6,274.61	8,484.65	8,245.21	3,739.59	3,648.84	6,763.29	5,990.73
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	7,566.86	6,274.61	8,484.65	8,245.21	3,739.59	3,648.84	6,763.29	5,990.73
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	2,23,856.01	1,87,247.17	2,39,912.48	2,65,173.36	19,841.73	23,826.95	1,04,498.42	96,278.10
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	13,161.36	622.01	5,174.41	-	15,760.46	2,934.62	8,656.46	637.33
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=C-D)	2,10,694.65	1,86,625.16	2,34,738.07	2,65,173.36	4,081.27	20,892.33	95,841.96	95,640.77
6	Change in Unrealised Appreciation in value of investments (F)	827.26	4,138.62	544.00	2,231.73	50.10	1,036.80	5,393.12	2,218.42
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	2,11,521.91	1,90,763.78	2,35,282.07	2,67,405.09	4,131.37	21,929.13	1,01,235.08	97,859.19
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	5,976.88	1,858.02	3,194.28	993.23	18,846.92	20,755.62	3,228.23	1,009.81
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	1,008.71	5,976.88	1,291.00	3,194.28	9,623.83	18,846.92	5,070.61	3,228.23
7.3	Add / (Less) : Equalisation	3,97,578.25	5,45,331.10	(23,396.87)	1,19,634.10	(13,727.39)	30,880.32	1,60,123.65	(1,13,756.02)
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	19,27,911.43	11,96,327.17	26,78,218.30	23,01,641.99	2,03,109.21	1,48,843.33	9,08,511.55	9,26,797.32
8	Total	25,41,979.76	19,28,303.19	28,92,006.78	26,86,480.13	2,02,736.28	2,03,561.48	11,68,027.90	9,08,682.07
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	(377.71)	(391.76)	(2,766.10)	(8,261.83)	(471.71)	(452.27)	(151.75)	(170.52)
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	25,41,602.05	19,27,911.43	28,89,240.68	26,78,218.30	2,02,264.57	2,03,109.21	11,67,876.15	9,08,511.55

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ABRIDGED FOR DEBT SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Corporate Bond Fund		Kotak Low Duration Fund		Kotak Dynamic Bond Fund		Kotak Credit Risk Fund	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25
1	INCOME								
1.1	Dividend	-	-	-	-	480.33	592.32	82.87	198.09
1.2	Interest *	1,24,574.12	99,279.18	1,03,817.78	80,715.06	18,433.57	18,980.58	5,471.13	6,022.89
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	7,700.35	1,776.16	4,806.43	562.59	(3,437.68)	1,724.19	512.86	(331.45)
1.6	Realised Gain / (Losses) on Derivative Transactions	2,867.01	1,177.28	(374.49)	732.62	1,291.98	108.48	(0.01)	14.15
1.7	Other Income	-	-	0.28	1.10	1.47	0.21	14.27	7.59
	TOTAL : (A)	1,35,141.48	1,02,232.62	1,08,250.00	82,011.37	16,769.67	21,405.78	6,081.12	5,911.27
2	EXPENSES								
2.1	Management Fees	4,082.97	3,032.84	3,969.56	2,900.86	1,235.08	1,178.97	432.32	471.81
2.2	GST on Management Fees	734.94	545.91	714.52	522.16	222.31	212.21	77.82	84.93
2.3	Transfer agents fees and expenses	382.65	299.40	313.22	234.33	60.75	61.79	17.17	19.70
2.4	Custodian Fees	30.84	22.45	28.08	22.29	2.24	1.75	1.50	1.76
2.5	Trusteeship Fees	514.64	398.42	420.85	311.73	81.74	82.24	20.82	22.82
2.6	Commission on Agents	1,029.37	909.86	3,846.13	3,280.02	1,013.98	1,100.60	545.25	601.31
2.7	Marketing & Distribution expenses	-	0.02	-	0.02	-	-	-	-
2.8	Audit Fees	2.80	3.24	2.29	2.54	0.46	0.66	0.11	0.19
2.9	Investor Education & Awareness Expenses	348.92	270.12	285.31	211.35	55.43	55.75	14.12	15.45
2.10	Other operating expenses	72.19	70.34	51.37	64.98	22.21	32.71	3.08	4.86
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		7,199.32	5,552.60	9,631.33	7,550.28	2,694.20	2,726.68	1,112.19	1,222.83
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	7,199.32	5,552.60	9,631.33	7,550.28	2,694.20	2,726.68	1,112.19	1,222.83
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	1,27,942.16	96,680.02	98,618.67	74,461.09	14,075.47	18,679.10	4,968.93	4,688.44
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	31,891.92	25.58	13,418.86	431.69	9,085.30	-	749.49	187.79
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=C-D)	96,050.24	96,654.44	85,199.81	74,029.40	4,990.17	18,679.10	4,219.44	4,500.65
6	Change in Unrealised Appreciation in value of investments (F)	2,324.33	16,871.49	5,778.95	5,481.15	4,140.62	4,695.77	994.31	409.86
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	98,374.57	1,13,525.93	90,978.76	79,510.55	9,130.79	23,374.87	5,213.75	4,910.51
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	15,526.21	931.28	6,381.93	1,008.68	6,965.24	2,269.47	997.09	587.23
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	2,636.45	15,526.21	5,562.38	6,381.93	5,531.06	6,965.24	1,754.40	997.09
7.3	Add / (Less) : Equalisation	(39,479.69)	1,48,774.03	2,46,551.90	1,75,627.25	(31,602.99)	3,382.85	(4,607.73)	(12,258.58)
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	11,23,077.92	8,75,376.97	7,86,920.06	5,37,155.51	1,92,972.47	1,70,910.52	44,687.75	52,445.68
8	Total	11,94,862.56	11,23,082.00	11,25,270.27	7,86,920.06	1,71,934.45	1,92,972.47	44,536.46	44,687.75
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	(5.69)	(4.08)	(6,395.36)	-	-	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	11,94,856.87	11,23,077.92	11,18,874.91	7,86,920.06	1,71,934.45	1,92,972.47	44,536.46	44,687.75

* Interest includes discount/amortization income. Interest income in respect of all interest bearing investments is accrued on a day to day basis as it is earned in accordance with clause C of the Ninth schedule of SEBI (MUTUAL FUNDS) REGULATIONS, 1996. Interest income represents interest income on financial asset measured through profit & loss.

ABRIDGED FOR DEBT SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Medium Term Fund		Kotak Overnight Fund		Kotak Floating Rate Fund		Kotak Nifty SDL Apr 2027 Top 12 Equal Weight Index Fund	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25
1	INCOME								
1.1	Dividend	319.00	384.17	-	-	-	-	-	-
1.2	Interest *	14,720.32	13,528.60	44,927.78	43,893.94	23,585.67	28,744.70	53,762.71	58,373.16
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	1,201.96	847.04	8.09	8.74	2,822.36	(1,539.69)	1,310.31	913.78
1.6	Realised Gain / (Losses) on Derivative Transactions	66.28	60.50	-	-	(0.77)	36.71	-	-
1.7	Other Income	3.14	0.68	-	-	-	-	0.02	0.12
	TOTAL : (A)	16,310.70	14,820.99	44,935.87	43,902.68	26,407.26	27,241.72	55,073.04	59,287.06
2	EXPENSES								
2.1	Management Fees	978.80	882.65	141.97	116.71	442.41	492.49	910.81	910.73
2.2	GST on Management Fees	176.18	158.89	25.55	21.01	79.63	88.66	163.95	163.94
2.3	Transfer agents fees and expenses	47.39	45.13	105.63	87.28	78.27	94.89	179.41	202.81
2.4	Custodian Fees	3.67	3.30	2.36	0.42	5.56	6.86	-	-
2.5	Trusteeship Fees	57.46	52.29	244.51	198.87	94.90	109.98	55.95	93.99
2.6	Commission on Agents	1,202.99	1,195.82	106.78	91.25	269.86	335.21	359.65	389.05
2.7	Marketing & Distribution expenses	-	-	-	0.01	-	-	-	0.01
2.8	Audit Fees	0.32	0.43	1.34	1.61	0.53	0.90	0.03	0.03
2.9	Investor Education & Awareness Expenses	38.96	35.44	165.77	134.83	64.34	74.56	36.90	77.97
2.10	Other operating expenses	9.83	15.86	155.27	66.34	15.20	25.84	137.64	148.41
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		2,515.60	2,389.81	949.18	718.33	1,050.70	1,229.39	1,844.34	1,986.94
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	2,515.60	2,389.81	949.18	718.33	1,050.70	1,229.39	1,844.34	1,986.94
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	13,795.10	12,431.18	43,986.69	43,184.35	25,356.56	26,012.33	53,228.70	57,300.12
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	3,052.27	-	4.04	0.93	3,906.13	66.41	1,326.65	0.11
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	10,742.83	12,431.18	43,982.65	43,183.42	21,450.43	25,945.92	51,902.05	57,300.01
6	Change in Unrealised Appreciation in value of investments (F)	2,448.83	2,052.77	0.02	-	1,105.60	5,425.94	0.11	6,839.17
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	13,191.66	14,483.95	43,982.67	43,183.42	22,556.03	31,371.86	51,902.16	64,139.18
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	2,245.20	992.37	2.60	3.51	2,093.50	385.75	2,482.14	(0.01)
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	3,733.35	2,245.20	(0.01)	2.60	1,225.73	2,093.50	1,155.49	2,482.14
7.3	Add / (Less) : Equalisation	(5,539.26)	(5,249.45)	15,856.50	(43,839.39)	(5,893.96)	(27,142.32)	(27,699.86)	(12,786.86)
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	94,184.22	86,202.55	91,073.82	91,745.63	97,516.34	94,994.32	1,27,405.59	78,535.42
8	Total	1,00,348.47	94,184.22	1,50,915.60	91,090.57	1,15,046.18	97,516.11	1,52,934.54	1,27,405.59
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	-	-	(87.20)	(16.75)	-	0.23	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	1,00,348.47	94,184.22	1,50,828.40	91,073.82	1,15,046.18	97,516.34	1,52,934.54	1,27,405.59

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ABRIDGED FOR DEBT SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Nifty SDL Apr 2032 Top 12 Equal Weight Index Fund		Kotak Nifty SDL Plus AAA PSU Bond Jul 2028 60:40 Index Fund		Kotak Income Plus Arbitrage Omni FOF (Erstwhile Kotak Income Plus Arbitrage FOF)		Kotak Nifty SDL Jul 2026 Index Fund	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25
1	INCOME								
1.1	Dividend	-	-	-	-	-	-	-	-
1.2	Interest *	22,622.03	20,909.02	4,191.59	4,363.80	199.34	20.49	784.44	890.34
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	608.23	309.30	86.94	8.26	2,286.48	204.45	(37.15)	(3.25)
1.6	Realised Gain / (Losses) on Derivative Transactions	-	-	-	-	-	-	-	-
1.7	Other Income	-	-	-	-	0.01	0.02	-	-
	TOTAL : (A)	23,230.26	21,218.32	4,278.53	4,372.06	2,485.83	224.96	747.29	887.09
2	EXPENSES								
2.1	Management Fees	383.49	325.42	70.69	69.70	180.19	1.66	13.72	14.07
2.2	GST on Management Fees	69.03	58.58	12.72	12.54	32.43	0.30	2.47	2.53
2.3	Transfer agents fees and expenses	76.42	72.93	13.58	14.64	136.26	2.59	2.50	2.97
2.4	Custodian Fees	-	-	0.55	0.51	-	-	-	-
2.5	Trusteeship Fees	22.31	33.81	4.19	6.79	43.82	3.03	0.77	1.38
2.6	Commission on Agents	163.81	155.89	30.63	30.30	231.02	4.24	7.80	8.12
2.7	Marketing & Distribution expenses	-	-	-	-	5.10	1.62	-	-
2.8	Audit Fees	0.03	0.03	0.03	0.03	0.84	0.03	0.03	0.03
2.9	Investor Education & Awareness Expenses	15.70	28.01	5.58	5.76	-	-	0.51	1.15
2.10	Other operating expenses	58.09	51.50	10.08	10.38	44.70	4.41	1.97	2.06
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		788.88	726.17	148.05	150.65	674.36	17.88	29.77	32.31
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	788.88	726.17	148.05	150.65	674.36	17.88	29.77	32.31
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	22,441.38	20,492.15	4,130.48	4,221.41	1,811.47	207.08	717.52	854.78
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	9,832.13	0.04	474.69	-	-	0.01	61.87	-
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	12,609.25	20,492.11	3,655.79	4,221.41	1,811.47	207.07	655.65	854.78
6	Change in Unrealised Appreciation in value of investments (F)	0.04	5,556.68	-	422.67	26,060.34	762.23	-	30.17
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	12,609.29	26,048.79	3,655.79	4,644.08	27,871.81	969.30	655.65	884.95
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	8,545.57	2,988.89	435.94	28.45	777.99	15.76	-	-
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	-	8,545.57	-	435.94	26,838.32	777.99	-	-
7.3	Add / (Less) : Equalisation	7,839.80	(1,483.67)	(1,157.27)	(523.32)	1,10,698.08	12,773.35	(260.91)	(268.34)
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	49,520.45	30,512.01	9,245.90	5,532.63	13,172.84	192.42	1,590.13	973.52
8	Total	78,515.11	49,520.45	12,180.36	9,245.90	1,25,682.40	13,172.84	1,984.87	1,590.13
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	-	-	-	-	-	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	78,515.11	49,520.45	12,180.36	9,245.90	1,25,682.40	13,172.84	1,984.87	1,590.13

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ABRIDGED FOR DEBT SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak Nifty SDL Jul 2023 Index Fund		Kotak Nifty G-Sec July 2023 Index Fund		Kotak Long Duration Fund		Kotak Nifty AAA Bond Jun 2025 HTM Index Fund **	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	11-Mar-24 To 31-Mar-25	01-Apr-25 To 30-Jun-25	28-Mar-24 To 31-Mar-25
1	INCOME								
1.1	Dividend	-	-	-	-	-	-	-	-
1.2	Interest *	1,427.84	1,515.27	145.10	125.59	1,329.46	1,073.42	277.63	637.69
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	220.63	139.98	17.81	11.25	(448.77)	23.40	77.86	23.95
1.6	Realised Gain / (Losses) on Derivative Transactions	-	-	-	-	-	-	-	-
1.7	Other Income	-	-	-	-	-	-	-	-
	TOTAL : (A)	1,648.47	1,655.25	162.91	136.84	880.69	1,096.82	355.49	661.64
2	EXPENSES								
2.1	Management Fees	26.60	27.57	1.63	1.31	33.49	30.00	0.81	2.42
2.2	GST on Management Fees	4.79	4.96	0.29	0.24	6.03	5.40	0.14	0.43
2.3	Transfer agents fees and expenses	4.82	5.27	0.52	0.46	3.66	3.61	1.03	2.35
2.4	Custodian Fees	-	-	-	-	-	-	0.03	0.05
2.5	Trusteeship Fees	1.49	2.44	0.16	0.22	4.44	4.19	0.50	1.07
2.6	Commission on Agents	15.16	15.32	1.33	1.02	13.87	12.53	0.68	1.81
2.7	Marketing & Distribution expenses	-	-	-	-	-	-	-	-
2.8	Audit Fees	0.03	0.03	0.03	0.03	0.03	0.03	-	0.03
2.9	Investor Education & Awareness Expenses	0.99	2.01	0.11	0.18	3.01	2.83	0.43	0.91
2.10	Other operating expenses	3.76	3.96	0.36	0.13	1.08	1.13	0.78	1.92
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		57.64	61.56	4.43	3.59	65.61	59.72	4.40	10.99
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	57.64	61.56	4.43	3.59	65.61	59.72	4.40	10.99
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	1,590.83	1,593.69	158.48	133.25	815.08	1,037.10	351.09	650.65
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	924.04	-	70.63	-	1,257.58	-	57.53	-
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	666.79	1,593.69	87.85	133.25	(442.50)	1,037.10	293.56	650.65
6	Change in Unrealised Appreciation in value of investments (F)	-	413.42	-	37.04	2.79	173.72	-	57.57
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	666.79	2,007.11	87.85	170.29	(439.71)	1,210.82	293.56	708.22
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	682.28	268.86	61.50	24.46	181.25	7.53	57.53	-
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	(0.01)	682.28	-	61.50	4.74	181.25	-	57.53
7.3	Add / (Less) : Equalisation	(682.85)	24.99	(24.25)	0.91	(304.14)	(13.05)	(2,551.78)	1,548.70
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	3,247.11	1,628.43	205.37	71.21	1,041.90	17.85	2,201.04	1.65
8	Total	3,913.34	3,247.11	330.47	205.37	474.56	1,041.90	0.35	2,201.04
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	-	-	-	-	-	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	3,913.34	3,247.11	330.47	205.37	474.56	1,041.90	0.35	2,201.04

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ABRIDGED FOR DEBT SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026

(Rupees in Lakhs)

	Kotak CRISIL-IBX AAA Financial Services Index-Sep 2027 Fund		Kotak CRISIL-IBX AAA Bond Financial Services Index-Dec 2026 Fund		Kotak Crisil-IBX Financial Services 3-6 Months Debt Index Fund		Kotak CRISIL-IBX Financial Services 9 to 12 Months Debt Index Fund	Kotak Nifty AAA Bond Financial Services Mar 2028 Index Fund
	01-Apr-25 To 31-Mar-26	13-Sep-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	17-Feb-25 To 31-Mar-25	01-Apr-25 To 31-Mar-26	07-Mar-25 To 31-Mar-25	24-Sep-25 To 31-Mar-26	09-Jul-25 To 31-Mar-26
1 INCOME								
1.1 Dividend	-	-	-	-	-	-	-	-
1.2 Interest *	3,504.01	1,737.62	828.82	66.82	3,169.81	279.55	2,723.29	1,804.11
1.3 Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-	-	-	-
1.4 Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5 Realised Gain / (Losses) on External sale / redemption of Investments	27.20	3.18	24.11	1.49	32.22	-	(349.97)	(143.14)
1.6 Realised Gain / (Losses) on Derivative Transactions	-	-	-	-	-	-	-	-
1.7 Other Income	0.04	7.41	-	-	-	-	-	-
TOTAL : (A)	3,531.25	1,748.21	852.93	68.31	3,202.03	279.55	2,373.32	1,660.97
2 EXPENSES								
2.1 Management Fees	55.40	26.29	3.90	0.32	27.82	2.25	24.48	18.12
2.2 GST on Management Fees	9.98	4.73	0.70	0.05	5.00	0.40	4.40	3.26
2.3 Transfer agents fees and expenses	11.43	5.71	2.75	0.22	11.21	0.94	9.29	5.94
2.4 Custodian Fees	1.06	0.41	0.25	0.02	1.33	0.07	0.70	0.01
2.5 Trusteeship Fees	3.17	2.67	0.41	0.10	3.87	0.45	1.09	1.58
2.6 Commission on Agents	13.41	7.84	1.85	0.13	28.10	1.23	3.05	2.40
2.7 Marketing & Distribution expenses	-	-	-	-	-	-	-	-
2.8 Audit Fees	0.03	0.03	0.02	0.03	0.07	0.01	0.06	0.04
2.9 Investor Education & Awareness Expenses	4.69	2.26	1.12	0.09	4.53	0.38	3.81	2.45
2.10 Other operating expenses	4.47	2.79	2.48	0.27	6.31	0.99	4.43	5.32
2.11 Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
	103.64	52.73	13.48	1.23	88.24	6.72	51.31	39.12
Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
TOTAL : (B)	103.64	52.73	13.48	1.23	88.24	6.72	51.31	39.12
3 NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	3,427.61	1,695.48	839.45	67.08	3,113.79	272.83	2,322.01	1,621.85
4 Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	342.80	-	174.18	-	129.58	-	467.88	367.06
5 NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	3,084.81	1,695.48	665.27	67.08	2,984.21	272.83	1,854.13	1,254.79
6 Change in Unrealised Appreciation in value of investments (F)	-	206.44	-	15.36	-	103.47	-	-
7 NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	3,084.81	1,901.92	665.27	82.44	2,984.21	376.30	1,854.13	1,254.79
7.1 Add : Balance transfer from Unrealised Appreciation Reserve	206.44	-	15.36	-	103.47	-	-	-
7.2 Less : Balance transfer to Unrealised Appreciation Reserve	-	206.44	-	15.36	-	103.47	-	-
7.3 Add / (Less) : Equalisation	653.51	(40.50)	843.71	(10.61)	(1,272.73)	34.88	1,059.64	(509.47)
7.4 Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5 Add / (Less) : Balance Transferred from Revenue Reserve	1,654.98	-	56.47	-	307.71	-	-	-
8 Total	5,599.74	1,654.98	1,580.81	56.47	2,122.66	307.71	2,913.77	745.32
9 Dividend Appropriation								
9.1 Income Distributed during the year / period	-	-	-	-	-	-	-	-
9.2 Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10 Retained Surplus / (Deficit) carried forward to Balance Sheet	5,599.74	1,654.98	1,580.81	56.47	2,122.66	307.71	2,913.77	745.32

* Interest includes discount/amortization income. Interest income in respect of all interest bearing investments is accrued on a day to day basis as it is earned in accordance with clause C of the Ninth schedule of SEBI (MUTUAL FUNDS) REGULATIONS, 1996. Interest income represents interest income on financial asset measured through profit & loss.

ABRIDGED FOR DEBT SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak NIFTY 1D Rate Liquid ETF	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25
1	INCOME		
1.1	Dividend	-	-
1.2	Interest *	7,525.96	3,001.03
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	-	-
1.6	Realised Gain / (Losses) on Derivative Transactions	-	-
1.7	Other Income	-	-
	TOTAL : (A)	7,525.96	3,001.03
2	EXPENSES		
2.1	Management Fees	20.48	45.28
2.2	GST on Management Fees	3.69	8.15
2.3	Transfer agents fees and expenses	5.53	1.92
2.4	Custodian Fees	-	-
2.5	Trusteeship Fees	9.98	5.52
2.6	Commission on Agents	-	-
2.7	Marketing & Distribution expenses	-	1.37
2.8	Audit Fees	0.22	0.11
2.9	Investor Education & Awareness Expenses	7.09	4.40
2.10	Other operating expenses	227.11	25.32
2.11	Deferred Revenue Expenses Amortised	-	-
		274.10	92.07
	Less : Expenses to be re-imbursed by the Investment Manager	-	-
	TOTAL : (B)	274.10	92.07
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	7,251.86	2,908.96
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	0.35	-
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	7,251.51	2,908.96
6	Change in Unrealised Appreciation in value of investments (F)	-	0.35
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	7,251.51	2,909.31
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	-	-
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	-	-
7.3	Add / (Less) : Equalisation	3,329.20	2,506.28
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	5,313.02	4.38
8	Total	15,893.73	5,419.97
9	Dividend Appropriation		
9.1	Income Distributed during the year / period	-	(106.95)
9.2	Tax on Income Distributed during the year / period	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	15,893.73	5,313.02

* Interest includes discount/amortization income. Interest income in respect of all interest bearing investments is accrued on a day to day basis as it is earned in accordance with clause C of the Ninth schedule of SEBI (MUTUAL FUNDS) REGULATIONS, 1996. Interest income represents interest income on financial asset measured through profit & loss.

ABRIDGED FOR FMP SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak FMP Series 292		Kotak FMP Series 300		Kotak FMP Series 304		Kotak FMP Series 305	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25
1	INCOME								
1.1	Dividend	-	-	-	-	-	-	-	-
1.2	Interest *	3,431.61	3,241.85	1,627.85	1,631.20	910.52	912.51	226.60	230.39
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	(104.77)	-	-	-	-	(14.18)	0.42	-
1.6	Realised Gain / (Losses) on Derivative Transactions	-	-	-	-	-	-	-	-
1.7	Other Income	-	-	-	-	-	-	-	-
	TOTAL : (A)	3,326.84	3,241.85	1,627.85	1,631.20	910.52	898.33	227.02	230.39
2	EXPENSES								
2.1	Management Fees	6.96	3.91	8.79	8.15	2.03	1.84	1.21	1.15
2.2	GST on Management Fees	1.25	0.70	1.58	1.46	0.37	0.33	0.22	0.21
2.3	Transfer agents fees and expenses	4.60	4.36	2.49	2.38	1.15	1.07	0.35	0.33
2.4	Custodian Fees	-	-	-	-	-	-	-	-
2.5	Trusteeship Fees	13.84	12.87	7.53	7.00	3.46	3.17	1.05	0.97
2.6	Commission on Agents	13.24	15.27	2.34	2.15	2.34	2.14	1.43	1.31
2.7	Marketing & Distribution expenses	-	-	-	-	-	-	-	-
2.8	Audit Fees	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
2.9	Investor Education & Awareness Expenses	9.39	8.72	5.09	4.74	2.36	2.15	0.71	0.66
2.10	Other operating expenses	0.21	0.05	#	#	#	0.04	0.03	0.01
2.11	Deferred Revenue Expenses Amortised	-	-	-	-	-	-	-	-
		49.52	45.91	27.85	25.91	11.74	10.77	5.03	4.67
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-	-	-	-	-
	TOTAL : (B)	49.52	45.91	27.85	25.91	11.74	10.77	5.03	4.67
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	3,277.32	3,195.94	1,600.00	1,605.29	898.78	887.56	221.99	225.72
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	283.95	-	-	-	438.89	-	4.51	-
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	2,993.37	3,195.94	1,600.00	1,605.29	459.89	887.56	217.48	225.72
6	Change in Unrealised Appreciation in value of investments (F)	-	139.23	1.76	158.96	-	193.61	-	17.02
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	2,993.37	3,335.17	1,601.76	1,764.25	459.89	1,081.17	217.48	242.74
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	-	-	-	-	52.96	-	4.67	-
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	-	-	0.41	-	-	52.96	0.16	4.67
7.3	Add / (Less) : Equalisation	-	-	-	-	-	-	-	-
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	8,720.16	5,384.99	3,711.22	1,946.97	2,020.96	992.75	497.37	259.30
8	Total	11,713.53	8,720.16	5,312.57	3,711.22	2,533.81	2,020.96	719.36	497.37
9	Dividend Appropriation								
9.1	Income Distributed during the year / period	-	-	-	-	-	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	11,713.53	8,720.16	5,312.57	3,711.22	2,533.81	2,020.96	719.36	497.37

* Interest includes discount/amortization income. Interest income in respect of all interest bearing investments is accrued on a day to day basis as it is earned in accordance with clause C of the Ninth schedule of SEBI (MUTUAL FUNDS) REGULATIONS, 1996. Interest income represents interest income on financial asset measured through profit & loss.

Less Than Rs 0.005 Lakhs

ABRIDGED FOR FMP SCHEMES FINANCIAL YEAR 2025-2026
ABRIDGED REVENUE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2026

(Rupees in Lakhs)

		Kotak FMP Series 310		Kotak FMP Series 308	
		01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25	01-Apr-25 To 31-Mar-26	01-Apr-24 To 31-Mar-25
1	INCOME				
1.1	Dividend	-	-	-	-
1.2	Interest *	861.40	862.80	755.07	728.73
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions	-	-	-	-
1.4	Realised Gain / (Losses) on Interscheme sale of Investments	-	-	-	-
1.5	Realised Gain / (Losses) on External sale / redemption of Investments	0.19	-	(9.01)	-
1.6	Realised Gain / (Losses) on Derivative Transactions	-	-	-	-
1.7	Other Income	-	-	-	-
	TOTAL : (A)	861.59	862.80	746.06	728.73
2	EXPENSES				
2.1	Management Fees	4.55	4.37	11.56	10.65
2.2	GST on Management Fees	0.82	0.78	2.08	1.92
2.3	Transfer agents fees and expenses	1.28	1.24	0.97	0.92
2.4	Custodian Fees	-	-	0.22	0.21
2.5	Trusteeship Fees	3.92	3.63	2.94	2.71
2.6	Commission on Agents	4.02	3.57	10.99	10.15
2.7	Marketing & Distribution expenses	-	-	-	-
2.8	Audit Fees	0.03	0.03	0.03	0.03
2.9	Investor Education & Awareness Expenses	2.65	2.47	2.00	1.84
2.10	Other operating expenses	-	0.01	0.08	(0.02)
2.11	Deferred Revenue Expenses Amortised	-	-	-	-
		17.27	16.10	30.87	28.41
	Less : Expenses to be re-imbursed by the Investment Manager	-	-	-	-
	TOTAL : (B)	17.27	16.10	30.87	28.41
3	NET REALISED GAINS/ (LOSSES) FOR THE YEAR / PERIOD (A-B=C)	844.32	846.70	715.19	700.32
4	Change in Unrealised Depreciation in Value of Investments and Derivatives (D)	13.20	-	3.48	-
5	NET GAINS/ (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))	831.12	846.70	711.71	700.32
6	Change in Unrealised Appreciation in value of investments (F)	-	68.75	0.08	63.47
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E+F=G)	831.12	915.45	711.79	763.79
7.1	Add : Balance transfer from Unrealised Appreciation Reserve	13.80	-	33.42	-
7.2	Less : Balance transfer to Unrealised Appreciation Reserve	0.60	13.80	30.24	33.42
7.3	Add / (Less) : Equalisation	-	-	-	-
7.4	Add : Balance Transferred from Unit Premium Reserve	-	-	-	-
7.5	Add / (Less) : Balance Transferred from Revenue Reserve	1,716.56	814.91	1,355.44	625.07
8	Total	2,560.88	1,716.56	2,070.41	1,355.44
9	Dividend Appropriation				
9.1	Income Distributed during the year / period	-	-	-	-
9.2	Tax on Income Distributed during the year / period	-	-	-	-
10	Retained Surplus / (Deficit) carried forward to Balance Sheet	2,560.88	1,716.56	2,070.41	1,355.44

* Interest includes discount/amortization income. Interest income in respect of all interest bearing investments is accrued on a day to day basis as it is earned in accordance with clause C of the Ninth schedule of SEBI (MUTUAL FUNDS) REGULATIONS, 1996. Interest income represents interest income on financial asset measured through profit & loss.

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

1. Investments:

1.1 Investments of the Schemes are registered in the name of the Trustees for the benefit of the Schemes Unit holders.

1.2 Equity Derivatives Disclosures

Notional value of options contract bought / sold by the schemes and outstanding as on March 31, 2026 and March 31, 2025:

- Options

(Rs. In Lakhs)

Scheme	March 31, 2026		March 31, 2025	
	Notional Value	% to Net Assets	Notional Value	% to Net Assets
Kotak India Growth Fund Series 4	Nil		Nil	

- Futures

Details of open interest in equity futures of April and May Series as at March 31, 2026 and March 31, 2025:

(Rs. In Lakhs)

Scheme	March 31, 2026		March 31, 2025	
	Notional Value	% to Net Assets	Notional Value	% to Net Assets
Kotak Arbitrage Fund (Erstwhile Kotak Equity Arbitrage Fund)	(42,19,945.09)	(62.87)	(40,26,315.05)	(66.65)
Kotak Balanced Advantage Fund	(81,787.83)	(5.05)	(1,50,259.38)	(9.06)
Kotak Multi Asset Allocation Fund	(7,316.75)	(0.61)	(35,725.70)	(4.68)
Kotak Equity Savings Fund	(2,49,161.85)	(26.32)	(2,63,368.10)	(32.72)
Kotak Large Cap Fund (Erstwhile Kotak Bluechip Fund)	(675.90)	(0.07)	9,151.36	0.97
Kotak Large & Midcap Fund (Erstwhile Kotak Equity Opportunities Fund)	50,170.92	1.83	551.42	0.02
Kotak Multicap Fund	7,933.58	0.36	3,244.74	0.20
Kotak Flexicap Fund	44,219.83	0.88	447.32	0.01
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	37,784.81	0.68	-	-
Kotak Manufacture In India Fund	3,137.02	1.31	-	-
Kotak Services Fund	4,532.99	6.37	NA	NA

Disclosure on derivatives as per circular CIR/IMD/DF/11/2010 dated August 18, 2010: **Refer Annexure 1.**

1.3 Investment in Associates and Group Companies (Excluding Term Deposits) for the year 2025-26 and 2024-25:- **Refer Annexure 2.**

1.4 Open position of Securities Borrowed and / or Lend by the Scheme:

As of March 31, 2026

Scheme	Security Name	Trade Date	Maturity Date	Quantity	Rate	Intermediaries	Earning/Losses	Value of Collateral Security
Kotak Large & Midcap Fund (Erstwhile Kotak Equity Opportunities Fund)	Ashok Leyland Ltd.	18-Feb-26	07-Apr-26	183196	2.66	Kotak Securities Ltd	4,87,301.36	3,81,67,054.64
Kotak Large & Midcap Fund (Erstwhile Kotak Equity Opportunities Fund)	Swiggy Ltd	18-Feb-26	07-Apr-26	249699	3.7887	Kotak Securities Ltd	9,46,034.60	8,33,86,981.05
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	P I Industries Ltd	19-Feb-26	07-Apr-26	110170	47.0972	Kotak Securities Ltd	51,88,698.52	33,23,16,788.00
Kotak Large & Midcap Fund (Erstwhile Kotak Equity Opportunities Fund)	Ashok Leyland Ltd.	19-Feb-26	07-Apr-26	1095486	2.853	Kotak Securities Ltd	31,25,421.56	22,29,20,446.14
Kotak Large & Midcap Fund (Erstwhile Kotak Equity Opportunities Fund)	Voltas Ltd.	23-Feb-26	07-Apr-26	85000	14.25	Kotak Securities Ltd	12,11,250.00	13,07,47,000.00
Kotak Large & Midcap Fund (Erstwhile Kotak Equity Opportunities Fund)	Ashok Leyland Ltd.	23-Feb-26	07-Apr-26	2526683	3.0698	Kotak Securities Ltd	77,56,411.47	53,25,23,709.08
Kotak Large & Midcap Fund (Erstwhile Kotak Equity Opportunities Fund)	Swiggy Ltd	23-Feb-26	07-Apr-26	570500	3.8175	Kotak Securities Ltd	21,77,883.75	18,31,87,550.00
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	P I Industries Ltd	24-Feb-26	07-Apr-26	157964	40.0928	Kotak Securities Ltd	63,33,219.06	49,08,25,740.80
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Swiggy Ltd	24-Feb-26	07-Apr-26	275000	3.3938	Kotak Securities Ltd	9,33,295.00	8,63,50,000.00
Kotak Large & Midcap Fund (Erstwhile Kotak Equity Opportunities Fund)	Voltas Ltd.	24-Feb-26	07-Apr-26	227933	21.5605	Kotak Securities Ltd	49,14,349.45	35,05,60,954.00
Kotak Large & Midcap Fund (Erstwhile Kotak Equity Opportunities Fund)	Ashok Leyland Ltd.	24-Feb-26	07-Apr-26	44880	2.4383	Kotak Securities Ltd	1,09,430.90	94,32,878.40
Kotak Large & Midcap Fund (Erstwhile Kotak Equity Opportunities Fund)	Oberoi Realty Ltd	24-Feb-26	07-Apr-26	141048	20.3967	Kotak Securities Ltd	28,76,913.74	21,32,50,471.20
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Kei Industries Ltd.	25-Feb-26	07-Apr-26	5733	66.5	Kotak Securities Ltd	3,81,244.50	2,83,43,952.00
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Oberoi Realty Ltd	26-Feb-26	07-Apr-26	31053	23.7135	Kotak Securities Ltd	7,36,375.32	4,79,58,253.20
Kotak Nifty 200 Momentum 30 Index Fund	L&T Finance Holdings Ltd	27-Feb-26	07-Apr-26	68000	1.8636	Kanjalochana Finserve Private Limited	1,26,724.80	1,93,08,600.00
Kotak Nifty Midcap 150 Momentum 50 Index Fund	L&T Finance Holdings Ltd	27-Feb-26	07-Apr-26	60000	1.8588	Kanjalochana Finserve Private Limited	1,11,528.00	1,70,37,000.00
Kotak Nifty Alpha 50 ETF	L&T Finance Holdings Ltd	27-Feb-26	07-Apr-26	180000	1.8905	Kanjalochana Finserve Private Limited	3,40,290.00	5,11,11,000.00
Kotak Nifty Financial Services Ex-Bank Index Fund	L&T Finance Holdings Ltd	27-Feb-26	07-Apr-26	14500	1.8905	Kanjalochana Finserve Private Limited	27,412.25	41,17,275.00

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

1.4 Open position of Securities Borrowed and / or Lend by the Scheme: (Contd.)

As of March 31, 2026

Scheme	Security Name	Trade Date	Maturity Date	Quantity	Rate	Intermediaries	Earning/Losses	Value of Collateral Security
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Kei Industries Ltd.	27-Feb-26	07-Apr-26	36545	62.6206	Kotak Securities Ltd	22,88,469.83	18,56,63,218.00
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Swiggy Ltd	27-Feb-26	07-Apr-26	378290	3.3729	Kotak Securities Ltd	12,75,934.34	11,41,49,007.50
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Kei Industries Ltd.	02-Mar-26	07-Apr-26	21036	126.9684	Kotak Securities Ltd	26,70,907.26	10,95,13,416.00
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	P I Industries Ltd	02-Mar-26	07-Apr-26	16672	33.25	Kotak Securities Ltd	5,54,344.00	5,16,73,196.80
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Oberoi Realty Ltd	02-Mar-26	07-Apr-26	108100	19.2455	Kotak Securities Ltd	20,80,438.55	16,11,44,670.00
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	P I Industries Ltd	04-Mar-26	07-Apr-26	23333	32.3608	Kotak Securities Ltd	7,55,074.55	7,14,80,645.50
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Swiggy Ltd	04-Mar-26	07-Apr-26	160800	2.8993	Kotak Securities Ltd	4,66,207.44	4,78,78,200.00
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Oberoi Realty Ltd	11-Mar-26	05-May-26	82670	29.3159	Kotak Securities Ltd	24,23,545.45	12,30,79,096.00
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Oberoi Realty Ltd	12-Mar-26	05-May-26	19700	30	Kotak Securities Ltd	5,91,000.00	2,89,64,910.00
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Voltas Ltd.	13-Mar-26	05-May-26	176345	20.2835	Kotak Securities Ltd	35,76,893.81	24,93,87,099.00
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Oberoi Realty Ltd	13-Mar-26	05-May-26	57692	31.5316	Kotak Securities Ltd	18,19,121.07	8,37,74,553.20
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	P I Industries Ltd	20-Mar-26	05-May-26	78500	43.8153	Kotak Securities Ltd	34,39,501.05	22,83,95,750.00
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Oberoi Realty Ltd	20-Mar-26	05-May-26	100000	24.8435	Kotak Securities Ltd	24,84,350.00	14,45,80,000.00
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Kei Industries Ltd.	23-Mar-26	05-May-26	58883	50	Kotak Securities Ltd	29,44,150.00	23,49,72,611.50
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Swiggy Ltd	23-Mar-26	05-May-26	80698	4.438	Kotak Securities Ltd	3,58,137.72	2,19,94,239.90
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Persistent Systems Limited	24-Mar-26	05-May-26	37460	90	Kotak Securities Ltd	33,71,400.00	18,40,67,202.00
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Voltas Ltd.	24-Mar-26	05-May-26	154525	22.9387	Kotak Securities Ltd	35,44,602.62	20,12,07,002.50
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Oracle Financial Services Software Ltd	25-Mar-26	05-May-26	3596	100.016	Kotak Securities Ltd	3,59,657.54	2,37,30,004.00
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Kei Industries Ltd.	25-Mar-26	05-May-26	23435	60	Kotak Securities Ltd	14,06,100.00	9,83,33,260.00
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Persistent Systems Limited	25-Mar-26	05-May-26	130916	70.5225	Kotak Securities Ltd	92,32,523.61	64,52,58,780.80
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Voltas Ltd.	25-Mar-26	05-May-26	65036	20.4624	Kotak Securities Ltd	13,30,792.65	8,90,21,276.80
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Persistent Systems Limited	27-Mar-26	05-May-26	129351	80.2014	Kotak Securities Ltd	1,03,74,131.29	63,37,94,029.80
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Voltas Ltd.	27-Mar-26	05-May-26	4105	22	Kotak Securities Ltd	90,310.00	54,29,273.00
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Kei Industries Ltd.	27-Mar-26	05-May-26	90123	80.9905	Kotak Securities Ltd	72,99,106.83	37,16,67,252.00
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Dixon Technologies India Ltd.	30-Mar-26	05-May-26	9920	122.5464	Kotak Securities Ltd	12,15,660.29	9,59,56,160.00
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Oberoi Realty Ltd	30-Mar-26	05-May-26	92700	35.925	Kotak Securities Ltd	33,30,247.50	13,15,41,300.00
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Kei Industries Ltd.	30-Mar-26	05-May-26	1715	75.8805	Kotak Securities Ltd	1,30,135.06	69,12,221.75
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Persistent Systems Limited	30-Mar-26	05-May-26	219959	95.2216	Kotak Securities Ltd	2,09,44,847.91	1,07,27,84,034.80
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Voltas Ltd.	30-Mar-26	05-May-26	23217	20	Kotak Securities Ltd	4,64,340.00	2,94,91,394.25
Kotak Small Cap Fund	Kfin Technologies Ltd.	30-Mar-26	05-May-26	72536	20.0802	Kotak Securities Ltd	14,56,537.39	6,35,81,430.80

As of March 31, 2025 - Nil

1.5 Details of Securities classified as below investment grade or default: As of March 31, 2026 :- Refer Note 9

1.6 Aggregate Appreciation and Depreciation in the value of Investments: - Refer Annexure 3

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

1.7 Aggregate Value of Purchases and Sales of Investments

The aggregate value of investments (excluding CBLO and reverse repo with RBI) purchased (including amortisation) and sold (including redemptions) during the year / period and their percentage of the respective average daily net assets are as follows:

2025-26

Scheme	Purchases (Rs. Lakhs)	% of average daily net assets	Sales (Rs. Lakhs)	% of average daily net assets
Kotak Nifty Alpha 50 Index Fund	5,007.55	300.45	2,243.19	134.59
Kotak Nifty Alpha 50 ETF	1,42,538.23	203.91	1,26,393.75	180.81
Kotak Nifty SDL Apr 2027 Top 12 Equal Weight Index Fund	70,709.18	9.58	1,58,528.84	21.48
Kotak Nifty SDL Apr 2032 Top 12 Equal Weight Index Fund	96,541.64	30.74	38,731.95	12.33
Kotak Nifty SDL Plus AAA PSU Bond Jul 2028 60:40 Index Fund	3,729.16	6.68	5,622.82	10.07
Kotak Nifty SDL Jul 2026 Index Fund	4,067.54	39.52	4,594.82	44.64
Kotak Nifty SDL Jul 2033 Index Fund	6,572.83	33.12	9,610.56	48.42
Kotak Nifty G-Sec July 2033 Index Fund	705.99	32.90	613.87	28.61
Kotak Nifty AAA Bond Jun 2025 HTM Index Fund *	18,447.46	108.12	49,983.79	292.96
Kotak CRISIL-IBX AAA Financial Services Index-Sep 2027 Fund	23,482.97	50.05	10,972.09	23.39
Kotak CRISIL-IBX AAA Bond Financial Services Index-Dec 2026 Fund	26,885.28	239.68	13,928.40	124.17
Kotak CRISIL-IBX Financial Services 3-6 Months Debt Index Fund	2,17,255.46	471.29	2,51,397.93	545.36
Kotak Nifty AAA Bond Financial Services Mar 2028 Index Fund	39,533.54	117.30	17,611.92	52.26
Kotak CRISIL-IBX Financial Services 9 to 12 Months Debt Index Fund	2,01,676.24	274.20	95,350.23	129.64
Kotak Aggressive Hybrid Fund (Erstwhile Kotak Equity Hybrid Fund)	5,29,631.19	66.25	4,52,888.49	56.65
Kotak Nifty Bank ETF	3,23,382.11	57.32	3,54,455.79	62.82
Kotak Banking and Financial Services Fund	59,369.25	46.02	38,821.79	30.09
Kotak BSE Housing Index Fund	514.75	31.22	790.96	47.98
Kotak BSE PSU Index Fund	4,297.86	53.56	4,094.86	51.03
Kotak Bond Fund	5,68,877.99	275.25	5,88,493.54	284.74
Kotak BSE Sensex Index Fund	1,526.02	115.99	711.36	54.07
Kotak Bond Short Term Fund	18,91,893.17	105.62	19,34,034.05	107.98
Kotak Nifty PSU Bank ETF	97,860.18	51.74	51,163.88	27.05
Kotak Nifty Chemicals ETF	6,080.79	193.21	313.57	9.96
Kotak Consumption Fund	85,210.33	56.08	42,733.25	28.13
Kotak Contra Fund (Erstwhile Kotak India EQ Contra Fund)	2,47,382.55	52.79	1,64,520.87	35.11
Kotak Arbitrage Fund (Erstwhile Kotak Equity Arbitrage Fund)	13,10,94,351.93	1,868.93	13,11,01,123.21	1,869.03
Kotak Credit Risk Fund	36,420.09	51.59	43,773.96	62.01
Kotak Nifty India Consumption ETF	3,532.68	191.48	510.68	27.68
Kotak Dividend Yield Fund	21,722.94	101.16	-	-
Kotak ELSS Tax Saver Fund	1,44,921.30	23.03	1,37,414.84	21.84
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	21,56,228.49	37.65	15,08,404.45	26.34
Kotak ESG Exclusionary Strategy Fund	20,074.50	23.64	33,733.27	39.72
Kotak Money Market Fund	58,23,254.68	175.61	54,84,540.11	165.40
Kotak Savings Fund	25,08,593.67	160.64	23,20,038.17	148.56
Kotak Dynamic Bond Fund	6,10,987.06	220.49	6,39,486.62	230.78
Kotak Multi Asset Omni FOF (Erstwhile Kotak Multi Asset Allocator Fund of Fund - Dynamic)	1,26,682.14	62.34	79,459.80	39.10
Kotak Global Emerging Market Overseas Equity Omni FOF (Erstwhile Kotak Global Emerging Market Fund)	83,171.63	312.02	1,144.21	4.29
Kotak Global Innovation Overseas Equity Omni FOF (Erstwhile Kotak Global Innovation Fund of Fund)	7,116.87	13.28	8,266.93	15.43
Kotak Gold Fund	1,66,688.57	37.65	7,000.14	1.58
Kotak Gold Silver Passive FOF	86,078.21	122.42	2,007.56	2.86
Kotak Gold ETF	3,43,674.69	33.16	1,25,485.01	12.11
Kotak Healthcare Fund	13,296.41	28.98	11,782.59	25.68
Kotak Nifty IT ETF	47,625.35	134.86	15,311.45	43.36
Kotak Large Cap Fund (Erstwhile Kotak Bluechip Fund)	4,57,563.59	43.57	3,86,694.01	36.82
Kotak Active Momentum Fund	3,02,075.74	220.86	1,67,792.51	122.68
Kotak Balanced Advantage Fund	37,94,261.46	217.27	38,23,282.89	218.93
Kotak Business Cycle Fund	97,677.04	33.71	66,939.59	23.10
Kotak Corporate Bond Fund	21,05,383.73	120.68	20,23,504.13	115.99
Kotak Energy Opportunities Fund	27,044.45	118.64	1,475.45	6.47
Kotak Focused Fund (Erstwhile Kotak Focused Equity Fund)	88,986.96	23.75	74,967.26	20.01
Kotak Floating Rate Fund	3,98,706.10	123.94	3,94,870.04	122.75
Kotak Gilt Fund	6,58,090.72	188.12	7,90,966.38	226.11
Kotak Banking and PSU Debt Fund	5,30,311.85	91.63	6,18,316.29	106.83
Kotak Infrastructure and Economic Reform Fund	67,987.28	29.22	80,845.09	34.74
Kotak Debt Hybrid Fund	4,07,936.35	132.17	4,50,975.03	146.11

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

2025-26 (Contd.)

Scheme	Purchases (Rs. Lakhs)	% of average daily net assets	Sales (Rs. Lakhs)	% of average daily net assets
Kotak Low Duration Fund	19,76,334.68	138.54	15,90,598.83	111.50
Kotak Manufacture In India Fund	91,664.31	37.17	1,02,359.99	41.51
Kotak MNC Fund	41,005.32	19.24	84,006.39	39.43
Kotak Large & Midcap Fund (Erstwhile Kotak Equity Opportunities Fund)	10,47,360.89	36.80	7,90,394.15	27.77
Kotak Pioneer Fund	78,361.71	25.45	40,388.30	13.12
Kotak Quant Fund	94,343.21	156.51	1,16,270.06	192.89
Kotak International REIT Overseas Equity Omni FOF (Erstwhile Kotak International REIT FOF)	5,674.14	68.06	171.73	2.06
Kotak Equity Savings Fund	44,39,395.65	498.18	43,71,798.00	490.59
Kotak Income Plus Arbitrage Omni FOF (Erstwhile Kotak Income Plus Arbitrage FOF)	7,72,582.53	139.67	1,16,681.21	21.09
Kotak Long Duration Fund	50,604.77	336.12	53,472.62	355.17
Kotak Liquid Fund	1,77,15,109.64	452.72	1,75,98,267.53	449.73
Kotak Nifty 100 Low Volatility 30 Index Fund	9,046.41	73.89	6,919.34	56.52
Kotak Nifty 200 Momentum 30 ETF	2,433.31	401.26	531.59	87.66
Kotak Nifty 500 Momentum 50 Index Fund	3,110.12	196.59	1,185.51	74.94
Kotak Multi Asset Allocation Fund	10,73,575.15	112.65	7,56,945.25	79.42
Kotak Nifty Midcap 50 Index Fund	6,056.57	99.47	4,562.81	74.94
Kotak Medium Term Fund	1,80,721.68	92.77	1,79,128.46	91.95
Kotak Multi Factor Passive FOF	1,440.26	89.19	-	-
Kotak Small Cap Fund	5,15,412.23	30.07	4,06,891.50	23.74
Kotak Nifty 200 Momentum 30 Index Fund	88,353.67	183.41	76,649.62	159.11
Kotak Nifty Midcap 150 Momentum 50 Index Fund	52,572.36	203.90	28,022.43	108.68
Kotak Nifty MNC ETF	2,108.85	56.76	1,522.68	40.99
Kotak MSCI India ETF	1,53,890.17	145.14	1,01,267.98	95.51
Kotak Nifty Midcap 50 ETF	18,687.34	184.85	6,184.22	61.17
Kotak Multicap Fund	18,21,050.00	89.27	12,06,424.30	59.14
Kotak Nifty Top 10 Equal Weight Index Fund	4,869.91	225.63	624.37	28.93
Kotak Nifty 100 Equal Weight Index Fund	4,194.47	194.74	1,220.02	56.64
Kotak Nifty 50 Equal Weight Index Fund	6,849.61	265.17	1,543.12	59.74
Kotak US Specific Equity Passive FOF (Erstwhile Kotak NASDAQ 100 Fund of Fund)	-	-	34,005.37	9.67
Kotak Nifty Commodities Index Fund	27,808.71	249.22	2,186.25	19.59
Kotak Nifty 100 Equal Weight ETF	1,393.22	422.54	275.25	83.48
Kotak Nifty Financial Services Ex-Bank Index Fund	8,881.43	117.65	4,168.58	55.22
Kotak Nifty 50 Index Fund	36,240.77	37.47	14,385.33	14.87
Kotak Nifty 100 Low Volatility 30 ETF	9,046.30	52.06	8,584.51	49.40
Kotak Nifty Midcap 150 ETF	3,614.51	906.26	2,644.05	662.94
Kotak Nifty Midcap 150 Index Fund	2,850.38	240.36	941.67	79.41
Kotak Nifty Next 50 ETF	1,514.47	176.53	149.56	17.43
Kotak Nifty Next 50 Index Fund	59,703.21	78.00	23,924.03	31.25
Kotak Nifty Smallcap 250 Index Fund	4,261.30	127.40	1,476.19	44.13
Kotak Nifty 50 ETF	1,26,868.70	40.07	86,875.86	27.44
Kotak Nifty 50 Value 20 ETF	3,830.03	36.86	6,802.81	65.47
Kotak Overnight Fund	2,89,002.97	34.87	2,97,490.81	35.89
Kotak Nifty 200 Quality 30 Index Fund	1,811.76	136.57	223.21	16.83
Kotak Nifty 200 Quality 30 ETF	758.62	318.65	495.12	207.97
Kotak Rural Opportunities Fund	86,930.31	101.31	4,927.81	5.74
Kotak Flexicap Fund	8,00,173.32	14.72	6,22,334.00	11.45
Kotak Nifty Smallcap 50 Index Fund	19,641.05	126.03	12,505.01	80.24
Kotak Silver ETF	1,95,762.62	81.68	1,98,114.12	82.66
Kotak Silver ETF Fund of Fund	70,654.14	158.21	21,369.47	47.85
Kotak Special Opportunities Fund	62,234.69	34.49	1,40,093.53	77.63
Kotak Services Fund	69,190.02	91.81	14,302.30	18.98
Kotak BSE Sensex ETF	414.15	15.91	661.81	25.43
Kotak Transportation & Logistics Fund	24,202.77	50.31	14,170.13	29.46
Kotak Technology Fund	16,832.21	28.13	11,427.75	19.10
Kotak Nifty India Tourism Index Fund	3,973.03	126.99	2,983.02	95.34
Kotak FMP Series 292	14,710.97	31.35	12,610.60	26.87
Kotak FMP Series 305	2,660.33	74.80	2,944.43	82.78
Kotak FMP Series 308	8,656.21	86.75	7,570.00	75.87
Kotak FMP Series 310	145.89	1.10	48.60	0.37
Kotak Nifty200 Value 30 Index Fund	1,280.41	123.53	24.11	2.33

* Scheme Matured during FY25-26

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

2024-25

Scheme	Purchases (Rs. Lakhs)	% of average daily net assets	Sales (Rs. Lakhs)	% of average daily net assets
Kotak Bond Fund	3,83,093.09	187.17	3,54,293.06	173.10
Kotak Bond Short Term Fund	17,09,390.48	106.35	14,37,060.99	89.41
Kotak Banking and PSU Debt Fund	6,75,685.72	116.97	6,81,201.94	117.92
Kotak Gilt Fund	9,03,397.61	237.43	8,05,779.90	211.78
Kotak Corporate Bond Fund	18,41,221.50	136.33	15,72,452.70	116.43
Kotak Low Duration Fund	22,12,085.90	209.33	18,94,055.42	179.24
Kotak Floating Rate Fund	5,26,049.40	141.12	5,97,267.08	160.22
Kotak Nifty SDL Apr 2027 Top 12 Equal Weight Index Fund	92,600.35	11.63	1,24,511.53	15.63
Kotak Nifty SDL Apr 2032 Top 12 Equal Weight Index Fund	30,234.47	10.55	21,434.26	7.48
Kotak Liquid Fund	1,87,86,575.18	497.08	1,82,72,710.39	483.48
Kotak Money Market Fund	53,19,147.07	209.06	42,48,279.20	166.97
Kotak Savings Fund	24,42,771.89	182.03	24,65,600.88	183.73
Kotak Dynamic Bond Fund	7,15,845.83	256.77	6,94,795.54	249.22
Kotak Credit Risk Fund	55,074.32	71.24	67,954.54	87.90
Kotak Medium Term Fund	2,05,843.31	116.13	1,91,021.38	107.77
Kotak Overnight Fund	3,77,441.77	55.99	3,81,428.37	56.58
Kotak Nifty SDL Plus AAA PSU Bond Jul 2028 60:40 Index Fund	4,056.78	7.05	2,825.39	4.91
Kotak Nifty SDL Jul 2026 Index Fund	76.43	0.66	1,271.71	10.90
Kotak Nifty SDL Jul 2033 Index Fund	7,611.73	36.80	6,852.53	33.13
Kotak NIFTY 1D Rate Liquid ETF	-	-	-	-
Kotak Income Plus Arbitrage FOF	85,151.65	826.89	13,394.75	130.07
Kotak Nifty G-Sec July 2033 Index Fund	678.68	37.31	640.30	35.20
Kotak Long Duration Fund	48,258.29	339.64	41,254.82	290.35
Kotak Nifty AAA Bond Jun 2025 HTM Index Fund	41,080.93	448.49	12,091.81	132.01
Kotak Debt Hybrid Fund	4,60,479.03	164.46	3,89,730.06	139.19
Kotak CRISIL-IBX AAA Financial Services Index-Sep 2027 Fund	51,696.82	125.14	12,558.45	30.40
Kotak CRISIL-IBX AAA Bond Financial Services Index-Dec 2026 Fund	7,307.63	99.79	1,502.26	20.51
Kotak Crisil-IBX Financial Services 3-6 Months Debt Index Fund	60,823.86	108.50	-	-
Kotak Bluechip Fund	4,89,351.17	54.08	3,64,496.09	40.28
Kotak Equity Hybrid Fund	5,65,632.93	89.28	3,63,789.09	57.42
Kotak Multi Asset Allocator Fund of Fund - Dynamic	1,14,364.59	73.43	91,093.42	58.49
Kotak Equity Opportunities Fund	9,62,027.71	39.70	4,72,373.81	19.49
Kotak Small Cap Fund	4,95,744.65	29.85	2,65,968.28	16.02
Kotak India EQ Contra Fund	2,57,204.50	70.12	1,19,882.35	32.68
Kotak Equity Arbitrage Fund	11,65,75,663.41	2,223.01	11,53,88,104.18	2,200.36
Kotak ELSS Tax Saver Fund	2,29,787.29	38.27	1,24,293.81	20.70
Kotak Emerging Equity Fund	24,43,049.69	50.13	11,84,726.04	24.31
Kotak Global Emerging Market Fund	312.20	3.43	1,212.41	13.33
Kotak Infrastructure and Economic Reform Fund	1,09,864.16	49.44	35,102.97	15.80
Kotak Flexicap Fund	6,09,664.08	12.17	4,70,890.61	9.40
Kotak Gold Fund	54,267.37	25.16	141.17	0.07
Kotak Equity Savings Fund	35,78,043.41	506.94	32,89,170.44	466.01
Kotak Balanced Advantage Fund	44,53,460.04	269.50	41,13,670.81	248.93
Kotak Focused Equity Fund	1,30,690.84	37.82	1,03,155.12	29.85
Kotak Pioneer Fund	76,193.79	29.43	38,768.87	14.97
Kotak ESG Exclusionary Strategy Fund	12,667.76	13.32	23,976.59	25.21
Kotak International REIT FOF	266.85	4.57	4,705.26	80.52
Kotak NASDAQ 100 Fund of Fund	-	-	18,616.74	5.80
Kotak Nifty Next 50 Index Fund	65,528.50	190.47	23,520.99	68.37
Kotak Nifty 50 Index Fund	53,881.48	73.31	29,806.69	40.56
Kotak Global Innovation Fund of Fund	1,306.44	1.85	50,373.09	71.27
Kotak Multicap Fund	13,04,544.62	92.00	6,03,146.77	42.54
Kotak Manufacture In India Fund	90,391.39	39.02	44,837.37	19.35
Kotak Business Cycle Fund	1,16,040.59	44.76	1,01,384.13	39.11
Kotak Banking and Financial Services Fund	46,234.65	48.20	25,806.56	26.91
Kotak Silver ETF Fund of Fund	5,892.11	137.10	788.58	18.35
Kotak Nifty Smallcap 50 Index Fund	14,331.07	155.27	7,519.76	81.47
Kotak Nifty 200 Momentum 30 Index Fund	71,054.36	229.04	41,761.13	134.61
Kotak Quant Fund	1,60,004.30	201.30	1,47,839.24	186.00
Kotak Nifty Financial Services Ex-Bank Index Fund	4,336.79	142.99	1,714.08	56.52

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

2024-25 (Contd.)

Scheme	Purchases (Rs. Lakhs)	% of average daily net assets	Sales (Rs. Lakhs)	% of average daily net assets
Kotak BSE Housing Index Fund	1,701.96	103.26	860.83	52.23
Kotak Multi Asset Allocation Fund	14,08,428.81	199.94	11,12,364.80	157.91
Kotak Consumption Fund	90,956.11	97.89	24,131.30	25.97
Kotak Healthcare Fund	25,914.80	70.47	14,271.67	38.81
Kotak Technology Fund	31,320.36	63.63	7,951.51	16.15
Kotak Gold ETF	4,28,140.62	85.10	2,24,099.28	44.55
Kotak Nifty PSU Bank ETF	98,478.27	69.42	65,148.94	45.92
Kotak BSE Sensex ETF	386.55	14.11	243.03	8.87
Kotak Nifty 50 ETF	1,22,775.13	48.41	55,817.48	22.01
Kotak Nifty Bank ETF	1,98,587.35	37.32	2,03,589.66	38.26
Kotak Nifty 50 Value 20 ETF	7,887.03	91.84	2,428.67	28.28
Kotak Nifty IT ETF	23,322.55	118.36	17,454.11	88.57
Kotak Nifty Alpha 50 ETF	1,22,264.69	372.75	73,687.27	224.65
Kotak Nifty Midcap 50 ETF	6,421.28	165.24	3,902.86	100.43
Kotak Nifty 100 Low Volatility 30 ETF	13,219.51	93.45	5,841.85	41.30
Kotak Nifty India Consumption ETF	652.52	178.96	149.60	41.03
Kotak Nifty MNC ETF	2,495.40	98.47	675.42	26.65
Kotak Silver ETF	76,824.00	110.57	4,281.77	6.16
Kotak BSE PSU Index Fund	9,968.13	140.68	1,200.56	16.94
Kotak Nifty 100 Low Volatility 30 Index Fund	14,252.88	215.57	3,498.70	52.92
Kotak Nifty Midcap 50 Index Fund	7,869.57	174.03	2,515.85	55.64
Kotak Special Opportunities Fund	2,53,626.22	113.74	29,100.07	13.05
Kotak Nifty India Tourism Index Fund	3,365.49	143.84	592.62	25.33
Kotak BSE Sensex Index Fund	890.49	115.65	52.53	6.82
Kotak MNC Fund	2,17,834.52	96.19	-	-
Kotak Nifty Midcap 150 Momentum 50 Index Fund	13,850.37	209.41	3,419.06	51.69
Kotak MSCI India ETF	97,451.39	187.19	494.39	0.95
Kotak Nifty 100 Equal Weight Index Fund	1,445.41	200.35	527.50	73.12
Kotak Nifty 50 Equal Weight Index Fund	1,482.57	158.62	353.38	37.81
Kotak Nifty Commodities Index Fund	709.59	136.78	255.63	49.27
Kotak Nifty 100 Equal Weight ETF	599.04	316.11	527.89	278.56
Kotak Nifty Midcap 150 ETF	594.12	155.38	513.50	134.29
Kotak Nifty Midcap 150 Index Fund	799.09	110.48	82.39	11.39
Kotak Nifty Smallcap 250 Index Fund	2,391.90	139.60	347.21	20.26
Kotak Transportation & Logistics Fund	35,035.92	102.54	-	-
Kotak FMP Series 292	2,877.48	6.60	-	-
Kotak FMP Series 300	1,615.54	6.81	-	-
Kotak FMP Series 304	2,503.98	23.27	1,620.47	15.06
Kotak FMP Series 305	229.93	6.94	-	-
Kotak FMP Series 310	856.03	6.94	-	-
Kotak FMP Series 308	667.95	7.26	-	-
Kotak FMP Series 326 *	153.48	1.34	11,200.20	97.91
Kotak FMP Series 327 *	67.01	0.33	20,550.00	99.81
Kotak Fixed Maturity Plan Series 328 90 days *	131.32	0.91	14,300.00	99.09
Kotak Fixed Maturity Plan Series 329 90 days *	191.72	1.55	12,400.00	100.21

* Scheme Matured during FY24-25

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

1.8 Non Traded Securities as on March 31, 2026 and March 31, 2025 are as Follows:-

Scheme	Asset Type	March 31, 2026		March 31, 2025	
		Market Value (Rs in Lakhs)	% to Net Assets	Market Value (Rs in Lakhs)	% to Net Assets
Kotak Aggressive Hybrid Fund	Debentures and Bonds	11,042.31	1.41	16,038.37	2.36
(Erstwhile Kotak Equity Hybrid Fund)	Commercial Paper / Certificate of Deposits	21,827.14	2.79	4,973.73	0.73
Kotak Bond Fund	Debentures and Bonds	44,713.81	23.80	16,194.64	7.97
	Commercial Paper / Certificate of Deposits	14,142.18	7.53	18,680.78	9.20
Kotak Bond Short Term Fund	Debentures and Bonds	9,70,341.31	62.27	8,34,117.72	50.00
	Commercial Paper / Certificate of Deposits	55,562.36	3.57	-	-
Kotak Credit Risk Fund	Debentures and Bonds	52,596.42	76.09	51,697.91	72.88
Kotak Money Market Fund	Commercial Paper / Certificate of Deposits	24,08,300.76	74.49	23,60,298.01	94.38
Kotak Savings Fund	Commercial Paper / Certificate of Deposits	6,66,495.33	44.46	6,80,219.04	57.29
	Debentures and Bonds	4,69,150.39	31.30	3,05,580.51	25.74
Kotak Dynamic Bond Fund	Debentures and Bonds	96,816.07	39.28	48,073.85	17.01
Kotak Balanced Advantage Fund	Debentures and Bonds	90,540.12	5.59	77,062.84	4.66
	Commercial Paper / Certificate of Deposits	83,264.77	5.14	9,947.46	0.60
Kotak Corporate Bond Fund	Debentures and Bonds	9,63,240.86	63.28	9,03,637.18	61.73
	Commercial Paper / Certificate of Deposits	35,291.25	2.32	-	-
Kotak Banking and PSU Debt Fund	Commercial Paper / Certificate of Deposits	-	-	2,355.90	0.39
	Debentures and Bonds	3,24,512.62	62.73	3,88,387.54	64.61
Kotak Debt Hybrid Fund	Debentures and Bonds	60,576.44	21.16	32,837.27	10.88
	Commercial Paper / Certificate of Deposits	19,311.20	6.75	4,670.20	1.55
Kotak Low Duration Fund	Commercial Paper / Certificate of Deposits	2,66,451.41	17.46	1,14,747.18	10.19
	Debentures and Bonds	7,76,557.09	50.90	7,75,318.94	68.82
Kotak Equity Savings Fund	Debentures and Bonds	74,982.80	7.92	73,830.03	9.18
	Commercial Paper / Certificate of Deposits	33,038.78	3.49	4,973.73	0.62
Kotak Liquid Fund	Commercial Paper / Certificate of Deposits	30,06,858.18	90.27	30,68,258.44	98.18
	Debentures and Bonds	25,002.22	0.75	24,919.73	0.80
Kotak Medium Term Fund	Debentures and Bonds	1,38,775.86	76.80	1,16,334.91	65.88
Kotak Floating Rate Fund	Debentures and Bonds	1,96,266.85	60.39	1,74,011.65	54.07
	Commercial Paper / Certificate of Deposits	30,570.83	9.41	-	-
Kotak Nifty SDL Plus AAA PSU Bond Jul 2028 60:40 Index Fund	Debentures and Bonds	9,012.56	16.61	19,257.53	33.96
Kotak Arbitrage Fund (Erstwhile Kotak Equity Arbitrage Fund)	Commercial Paper / Certificate of Deposits	3,57,529.72	5.33	7,96,910.28	13.20
Kotak Nifty AAA Bond Jun 2025 HTM Index Fund *	Debentures and Bonds	-	-	30,544.37	94.85
Kotak Multi Asset Allocation Fund	Debentures and Bonds	7,038.79	0.58	6,562.90	0.86
Kotak CRISIL-IBX AAA Financial Services Index-Sep 2027 Fund	Debentures and Bonds	47,476.06	90.53	37,832.16	91.80
Kotak CRISIL-IBX AAA Bond Financial Services Index-Dec 2026 Fund	Debentures and Bonds	18,547.66	93.81	4,416.04	70.79
Kotak Crisil-IBX Financial Services 3-6 Months Debt Index Fund	Commercial Paper / Certificate of Deposits	5,007.68	15.78	16,070.60	25.31
	Debentures and Bonds	14,740.08	46.45	32,448.95	51.11
Kotak Nifty AAA Bond Financial Services Mar 2028 Index Fund	Debentures and Bonds	15,715.18	72.86	NA	NA
Kotak CRISIL-IBX Financial Services 9 to 12 Months Debt Index Fund	Commercial Paper / Certificate of Deposits	54,749.15	49.39	NA	NA
	Debentures and Bonds	42,520.04	38.36	NA	NA
Kotak Multi Asset Allocation Fund	Commercial Paper / Certificate of Deposits	77,657.17	6.43	-	-
Kotak FMP Series 308	Debentures and Bonds	3,897.73	37.83	8,409.79	87.68

NA – Not Applicable

* Schemes Matured during FY25-26

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

2. Disclosure Under Regulation 25(8) of the Securities and Exchange Board of India (Mutual Funds) Regulations, 1996, as amended (Details regarding Brokerage and Commission Payment towards Associates)

- (i) The Scheme has entered into transactions with certain related parties: **Refer Annexure 4**
- (ii) During the year 2025-26, the following Schemes have subscribed to the issues of equity shares where Kotak Mahindra Capital Company Limited and Kotak Securities Ltd, an associate companies of KMAMCL and in issue of debt security where Kotak Mahindra Bank Limited, the holding company of KMAMCL, were the lead manager / arranger to the issue :

Equity Shares: 2025-26

(Rupees in Lakhs)

Scheme	Travel Food Services Ltd	Billionbrains Garage Ventures Limited (Groww)	Corona Remedies Limited	Emmvee Photovoltaic Power Limited	ICICI Prudential Asset Management Company Ltd.	Lenskart Solutions Limited
Kotak Small Cap Fund	6,378.38					
Kotak Aggressive Hybrid Fund (Erstwhile Kotak Equity Hybrid Fund)						
Kotak Banking and Financial Services Fund		999.90				
Kotak Consumption Fund			621.19			999.98
Kotak Contra Fund (Erstwhile Kotak India EQ Contra Fund)				2,938.30		
Kotak ELSS Tax Saver Fund					2,663.60	2,778.67
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)						4,057.32
Kotak Healthcare Fund			621.04			
Kotak Large Cap Fund (Erstwhile Kotak Bluechip Fund)						2,375.08
Kotak Balanced Advantage Fund					837.94	841.12
Kotak Business Cycle Fund					2,663.60	
Kotak Energy Opportunities Fund				512.38		
Kotak Focused Fund (Erstwhile Kotak Focused Equity Fund)					2,747.51	1,836.34
Kotak Infrastructure and Economic Reform Fund				2,664.74		
Kotak Manufacture In India Fund				2,946.54		
Kotak Large & Midcap Fund (Erstwhile Kotak Equity Opportunities Fund)						1,934.57
Kotak Pioneer Fund						2,375.08
Kotak Equity Savings Fund		3,785.88		9,923.74	837.94	2,859.80
Kotak Multi Asset Allocation Fund				2,938.00		
Kotak Rural Opportunities Fund			44.89		90.09	
Kotak Flexicap Fund		19,289.31			1,197.05	
Kotak Technology Fund						533.56
Kotak Debt Hybrid Fund					239.41	403.74

Scheme	Meesho Limited	Physicswallah Limited	Tata Capital Limited
Kotak Small Cap Fund		9,531.33	
Kotak Aggressive Hybrid Fund (Erstwhile Kotak Equity Hybrid Fund)			2,000.02
Kotak Banking and Financial Services Fund			
Kotak Consumption Fund			
Kotak Contra Fund (Erstwhile Kotak India EQ Contra Fund)			1,999.87
Kotak ELSS Tax Saver Fund		7,137.38	2,000.02
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)			
Kotak Healthcare Fund			
Kotak Large Cap Fund (Erstwhile Kotak Bluechip Fund)			
Kotak Balanced Advantage Fund			2,000.02
Kotak Business Cycle Fund			
Kotak Energy Opportunities Fund			
Kotak Focused Fund (Erstwhile Kotak Focused Equity Fund)			
Kotak Infrastructure and Economic Reform Fund			
Kotak Manufacture In India Fund			
Kotak Large & Midcap Fund (Erstwhile Kotak Equity Opportunities Fund)			
Kotak Pioneer Fund			
Kotak Equity Savings Fund	908.49	4,386.54	2,000.02
Kotak Multi Asset Allocation Fund			
Kotak Rural Opportunities Fund	90.02		
Kotak Flexicap Fund			
Kotak Technology Fund		1,197.93	
Kotak Debt Hybrid Fund			

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Equity Shares: 2024-25

(Rupees in Lakhs)

Scheme	Bajaj Housing Finance Ltd.	Brainbees Solutions Limited	Brigade Enterprises Limited	Emcure Pharmaceuticals Limited	Ola Electric Mobility Limited	Premier Energies Limited	Western Carriers (India) Ltd
Kotak Banking and Financial Services Fund	1,566.61	-	-	-	-	-	-
Kotak Consumption Fund	-	1,465.23	-	-	-	-	-
Kotak India EQ Contra Fund	-	2,930.32	-	-	-	-	-
Kotak ELSS Tax Saver Fund	3,133.37	310.73	-	-	-	26.68	-
Kotak Healthcare Fund	-	-	-	494.77	-	-	-
Kotak Bluechip Fund	159.43	1,242.93	-	-	-	160.05	-
Kotak Balanced Advantage Fund	765.25	-	-	78.33	-	426.81	-
Kotak Business Cycle Fund	-	2,197.92	1,052.31	-	-	1,142.86	1,716.97
Kotak Infrastructure and Economic Reform Fund	-	-	1,973.08	-	-	1,244.22	-
Kotak Manufacture In India Fund	-	-	-	1,499.82	-	1,185.53	-
Kotak Equity Opportunities Fund	-	1,864.39	-	-	-	-	-
Kotak Pioneer Fund	-	2,197.92	-	-	-	-	-
Kotak Equity Savings Fund	433.64	1,553.66	-	459.09	7,919.19	373.46	-
Kotak Multi Asset Allocation Fund	-	-	-	305.46	4,949.47	-	-
Kotak Small Cap Fund	382.62	2,485.86	5,524.62	-	-	-	260.40
Kotak Flexicap Fund	-	3,262.68	-	-	-	106.70	-
Kotak Special Opportunities Fund	-	2,699.35	-	-	-	-	-
Kotak Technology Fund	-	976.87	-	-	-	-	-
Kotak Emerging Equity Fund	-	-	-	-	-	-	-
Kotak Equity Saving Fund	-	-	-	-	-	-	-
Kotak Focused Equity Fund	-	-	-	-	-	-	-
Kotak MNC Fund	-	-	-	-	-	-	-
Kotak Multicap Fund	-	-	-	-	-	-	-
Kotak Debt Hybrid Fund	76.52	932.19	-	78.33	3,464.63	75.76	-

Scheme	Cello World Limited	Samvardhana Motherson International Ltd	Hexaware Technologies Ltd	Hyundai Motors India Ltd	Sai Life Sciences Limited	Swiggy Ltd	Vishal Mega Mart Limited
Kotak Banking and Financial Services Fund	-	-	-	-	-	-	-
Kotak Consumption Fund	-	-	-	-	-	1,293.93	2,499.99
Kotak India EQ Contra Fund	-	-	2,506.91	-	-	3,546.38	-
Kotak ELSS Tax Saver Fund	-	-	-	-	-	2,134.39	-
Kotak Healthcare Fund	-	-	-	-	966.61	-	-
Kotak Bluechip Fund	-	2,500.00	-	3,949.85	-	4,850.73	2,499.99
Kotak Balanced Advantage Fund	-	12,500.00	-	-	999.98	-	-
Kotak Business Cycle Fund	-	-	2,479.69	-	-	-	4,999.97
Kotak Infrastructure and Economic Reform Fund	-	-	-	-	-	-	-
Kotak Manufacture In India Fund	500.00	-	-	-	2,093.36	-	-
Kotak Equity Opportunities Fund	-	-	-	-	-	16,546.89	-
Kotak Pioneer Fund	-	-	-	-	-	-	-
Kotak Equity Savings Fund	-	-	-	-	-	-	-
Kotak Multi Asset Allocation Fund	-	-	-	-	-	4,743.11	-
Kotak Small Cap Fund	4,500.01	-	-	-	-	4,743.11	623.45
Kotak Flexicap Fund	-	-	-	19,749.94	-	15,059.46	-
Kotak Special Opportunities Fund	-	-	-	-	-	-	-
Kotak Technology Fund	-	-	1,201.06	-	-	730.77	-
Kotak Emerging Equity Fund	-	-	18,909.55	-	-	-	6,558.60
Kotak Equity Saving Fund	-	-	-	-	-	14,229.41	-
Kotak Focused Equity Fund	-	-	-	2,962.42	-	-	-
Kotak MNC Fund	-	-	-	-	915.98	5,241.14	-
Kotak Multicap Fund	-	-	-	-	-	5,174.11	-
Kotak Debt Hybrid Fund	-	-	523.08	-	-	1,067.19	54.55

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Debt : 2025-26

(Rupees in Lakhs)

Scheme	Indian Railway Finance Corporation Ltd.	JTPM Metal Traders Pvt Ltd	REC Ltd	RJ Corp Limited	Small Industries Development Bank Of India
Kotak Balanced Advantage Fund		20,053.20			
Kotak Banking And PSU Debt Fund	5,000.00		10,000.00		
Kotak Bond Short Term Fund	40,000.00		40,000.00		
Kotak Corporate Bond Fund	5,000.00		20,000.00		20,000.00
Kotak Debt Hybrid Fund		10,026.60			
Kotak Floating Rate Fund		10,026.60	10,000.00		
Kotak Low Duration Fund		40,106.40		15,407.00	
Kotak Medium Term Fund		10,026.60			

Debt : 2024-25

Scheme	PTC Dhruva Trust	National Bank for Agriculture and Rural Development
Kotak Credit Risk Fund	500.00	-
Kotak Floating Rate Fund	7,500.00	1,000.00
Kotak Low Duration Fund	9,500.00	-
Kotak Medium Term Fund	2,500.00	1,000.00
Kotak Banking And PSU Debt Fund	-	1,000.00
Kotak Bond Short Term Fund	-	16,000.00
Kotak Corporate Bond Fund	-	16,000.00

3. Details of large holdings (over 25% of the NAV of the respective Schemes/Plans) :

As on March 31, 2026

Scheme Name	No of Investor	Holding %
Kotak Money Market Fund	1	25.04
Kotak Quality Overseas Equity Omni FOF	1	25.89

As on March 31, 2025:

Scheme Name	No of Investor	Holding %
Kotak Nifty Midcap 150 Index Fund	1	48.28
Kotak CRISIL - IBX AAA Bond Financial Services Index - Dec 2026 Fund	1	32.43

4. Unit Capital Movement during the year / period ended March 31, 2025 and March 31 2024: Refer Annexure 5.

5. Contingent Liability

As on March 31, 2026 :

- (a) Underwriting commitments - Nil
- (b) Uncalled liability - Nil
- (c) Other commitments - Nil
- (d) Others (specifying details) - Nil

As on March 31, 2025 :

(i) Investment in UPL Ltd Partly Paid Shares

- (a) Underwriting commitments - Nil
- (b) Uncalled liability on partly paid shares

UPL Ltd : 1 Right Equity Shares for every 8 Fully Paid Equity Shares in November 26, 2024.

The value of Partly Paid-up share is Rs. 360/- i.e FV of Rs. 2 & Premium of Rs. 358 out of which we had paid Rs. 90/- in December 2024 as application money & additional calls of application money of Rs. 90/- paid in February 2025, and balance in two calls as may be decided by the UPL Ltd Board / Committee of the Board from time to time.

Holding as on 31 March 2025

(Amount in Rs.)

Scheme Short Code	Quantity	Uncalled Amount
CPL	4,24,937	7,64,88,660

- (c) Other commitments - Nil
- (d) Others (specifying details) - Nil

(ii) Investment in Bharti Airtel Ltd Partly Paid Shares

- (a) Underwriting commitments - Nil
- (b) Uncalled liability on partly paid shares

Bharti Airtel Ltd : 1 Right Equity Shares for every 14 Fully Paid Equity Shares in October 20, 2021.

The value of Partly Paidup share is Rs. 535/- i.e FV of Rs. 5 & Premium of Rs. 530 out of which we had paid Rs. 133.75 in October 2021 as application money, and balance in two or more calls as may be decided by the Bharti Airtel Ltd Board / Committee of the Board from time to time.

Holding as on 31 Mar 2025

(Amount in)

Scheme Short Code	Quantity	Uncalled Amount
ELS	35,714	1,43,30,243
ESG	35,714	1,43,30,243
K30	89,285	3,58,25,606
KBA	2,99,366	12,01,20,608
KOP	1,50,000	6,01,87,500

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Scheme Short Code	Quantity	Uncalled Amount
KSF	1,28,040	5,13,76,050
SEF	4,28,571	17,19,64,114
KQT	92,050	3,69,35,063
KIP	12,660	50,79,825

(c) Other commitments - Nil

(d) Others (specifying details) - Nil

6 Unrealised appreciation in value of investments

The net unrealised appreciation/ depreciation in value of investments and derivatives is determined separately for each category of investments and derivatives. In respect of each category of investments and derivatives, the change in net unrealised depreciation, if any, between two balance sheet dates / date of determination is accounted for through the Revenue Account. The net change in unrealized appreciation, if any, between two balance sheet dates / date of determination is accounted through the Revenue Account and thereafter transferred from the Revenue Account to the unrealized appreciation reserve. Net unrealized appreciation is reduced from distributable income at the time of distribution.

7 Other Income

Other Income includes Rebate, exit load income (net of GST), SLBM Lending fees (net of brokerage), Interest received on account of Delayed RTGS and Miscellaneous income (If any).

8 Expenses, other than Management fees, rest are inclusive of tax where applicable.

9 Disclosures Related to Below Investment Grade Securities

- a Pursuant to rating downgrade for the NCD issued by Future Lifestyle Fashion Limited on 16th October, 2020 the securities were marked down by 25% by the Valuation Agencies as per AMFI Matrix and interest accrual was also marked down by 25%. Put was Exercised on 08th September 20 for the below mentioned NCD with Exercise date being 09th November, 2020.
- (i) In 2020-21 Face value of Rs 10 crore was sold in the secondary market for a reduced FV of Rs 75 and valued the security at Rs 75 Valuation Agencies valued the security at zero as per AMFI Matrix.
 - (ii) In 2021-22 Face value of Rs 28.50 crore was sold in the secondary market for price of above the original face value.
 - (iii) NCDs were continued to be valued at 75% and remaining quantity forms part of Net Current Assets along with interest accrued till date of default at 75%.
 - (iv) As per the restructured plan, a very small % of interest on NCD, which was accrued for Nov 2020 and Nov 2021, was to be paid on March 31, 2022. Accordingly, the Scheme has received a sum of Rs 31.20 Lakhs on March 31, 2022.
 - (v) Apr 2022 - The valuation was brought down to 25% of the face value of the security in Apr 2022 as the result of voting announced by FLFL were against the proposed Composite Scheme of Arrangement.
 - (vi) Jun 2022 - As the scheme of arrangement with Reliance did not go through, an opinion was taken from an external agency to provide Loss Given Default value of the Bond. Based on the LGD provided by the agency, the valuation had been further marked down to 21% (face value+ accrued interest).
 - (vii) Aug 2022 - One of the financial creditor referred the Company under Insolvency and Bankruptcy Code before Hon'ble National Company Tribunal (NCLT).
 - (viii) During FY23, the fund has received Rs 388.75 Lakhs from the issuer and the same is adjusted against receivables.
 - (ix) May 2023 - the same (refer viii) was admitted by NCLT for insolvency.
 - (x) September 30, 2024 - The remaining valuation was brought down to zero.

Scheme	ISIN	Name of the Security	Value Recognized in NAV (Rs. in Lakhs)	% to Net Assets	Total Security Value (Rs. in Lakhs)
Kotak Credit Risk Fund	INE452007047	8.70% Future Lifestyle Fashions Ltd. (C/P 09/11/20 & 09/11/21) 09/11/2022 (L)	-	-	6,674.22

Disclosure vide circular no. SEBI/HO/IMD/DF4/CIR/P/2019/41 dated March 22, 2019 & SEBI/HO/IMD/DF4/CIR/P/2019/102 dated September 24, 2019.

Scheme	ISIN	Name	Links	No. of Instances
Kotak Credit Risk Fund	INE452007047	8.70% Future Lifestyle Fashions Ltd.	https://www.kotakmf.com/Information/forms-and-downloads	1

- b Pursuant to rating downgrade of Yes Bank Limited on March 06, 2020, by credit rating agencies, the carrying amount of the Perpetual Subordinated Unsecured Basel III Complaint Additional Tier I Bonds were marked down to Zero. Interest accrued and outstanding on these Bonds have been fully provided for and no further income has been accrued on such securities post credit rating downgrade

Scheme	ISIN	Name of the Security	Face value (Rs. in Lakhs)	Value of Impairment (Rs. in Lakhs)	Value Recognized in NAV	% to Net Assets	Total Security Value (Face value + Interest Accrued)* (Rs. in Lakhs)*
Kotak Credit Risk Fund	INE52808394	09.00% Yes Bank Ltd. (Basel III Tier I) Perpetual Call-18/10/2022 (L)	8,740.00	4,452.30	0	0	9,040.89
Kotak Medium Term Fund	INE52808394	09.00% Yes Bank Ltd. (Basel III Tier I) Perpetual Call-18/10/2022 (L)	4,280.00	2,180.30	0	0	4,427.34

10 The following schemes were matured during the year:

Scheme Name	Maturity Date	Type
Kotak Nifty AAA Bond Jun 2025 HTM Index Fund	June 30, 2025	Index Scheme (Debt)

The Balance Sheet has been prepared as at March 31, 2026 after payment of units proceeds and other liabilities and liquidation of assets.

11 Basis of accounting and preparation of abridged financial statements:

These abridged financial statements have been prepared as a fair summary of the audited financial statements in accordance with the requirements of Regulation 56 of the Securities and Exchange Board of India (Mutual Funds) Regulations, 1996, as amended (the 'SEBI Regulations') read with the master circular SEBI/HO/IMD/IMD-PoD-1/P/CIR/2023/74 dated 19 May 2023 ('SEBI Master Circular') issued by Securities and Exchange Board of India ('SEBI').

- 12 As per SEBI circular "New category of Mutual Fund schemes for Environmental, Social and Governance ("ESG") Investing and related disclosures by Mutual Funds" dated 20th July 2023 read with SEBI letter dated 8th February 2022, A 'Fund Manager Commentary' along with the additional disclosures with respect to engagements undertaken by Mutual Funds for ESG schemes is being disclosed in the Annual Report of the ESG schemes. **Refer Annexure 5.**

For Kotak Mahindra Trustee Company Ltd

For Kotak Mahindra Asset Management Company Ltd.

Mr. Chandrashekar Sathe
Director
DIN: 00017605

Mr. Sharadkumar Bhatia
Director
DIN: 07327383

Mr. Nilesh Shah
Managing Director
DIN: 01711720

Mr. Krishnan Ramchandran
Chief Operating Officer

Director

Date: June 24, 2026

Date: June 23, 2026

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1

Disclosure on derivatives as per circular CIR/IMD/DF/11/2010 dated August 18, 2010

2025-26

Hedging Positions through Futures as on March 31, 2026.

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
CPL	Indian Railway Finance Corporation Ltd. - April 2026 - Future	Short	87.6200	87.2500	0.13
CPL	Bharat Dynamics Ltd. - April 2026 - Future	Short	1,100.1000	1,097.2000	0.13
CPL	Petronet Lng Ltd. - April 2026 - Future	Short	244.7859	244.4000	0.16
CPL	NHPC Limited - May 2026 - Future	Short	77.0400	74.1800	124.51
CPL	Dabur India Ltd - May 2026 - Future	Short	458.5000	415.5000	946.33
CPL	Nuvama Wealth Management Limited - April 2026 - Future	Short	1,181.8360	1,079.2000	0.19
CPL	Mphasis Ltd - May 2026 - Future	Short	2,093.2000	2,068.9000	222.15
CPL	Havells India Ltd - May 2026 - Future	Short	1,242.1000	1,199.6000	224.74
CPL	SBI Life Insurance Company Ltd - May 2026 - Future	Short	1,853.0000	1,795.6000	1,701.85
CPL	APL Apollo Tubes Ltd - May 2026 - Future	Short	1,944.0000	1,954.3000	239.20
CPL	Aurobindo Pharma Ltd - May 2026 - Future	Short	1,287.0000	1,311.4000	4,798.64
CPL	Union Bank Of India - April 2026 - Future	Short	173.4084	163.1800	0.25
CPL	Lupin Ltd - May 2026 - Future	Short	2,338.4000	2,327.2000	27.92
CPL	Life Insurance Corporation Of India Ltd - April 2026 - Future	Short	730.5750	728.0500	0.36
CPL	L&T Finance Holdings Ltd - April 2026 - Future	Short	239.7000	240.3500	0.38
CPL	Sun Pharmaceuticals Industries Ltd - May 2026 - Future	Short	1,804.6500	1,777.4000	735.12
CPL	Glenmark Pharmaceuticals Ltd - May 2026 - Future	Short	2,135.5000	2,152.8000	3,083.01
CPL	Crompton Greaves Consumer Electricals Ltd - May 2026 - Future	Short	247.5875	226.0000	1,883.24
CPL	Godrej Properties Limited - May 2026 - Future	Short	1,592.6250	1,483.1000	436.08
CPL	Nestle India Ltd - May 2026 - Future	Short	1,213.5333	1,185.3000	903.25
CPL	Biocon Ltd - May 2026 - Future	Short	388.7000	364.6500	247.28
CPL	Adani Port And Special Economic Zone Ltd - May 2026 - Future	Short	1,395.0000	1,323.3000	789.78
CPL	Indian Oil Corporation Ltd - May 2026 - Future	Short	278.6900	250.0000	944.51
CPL	Kalyan Jewellers India Ltd - May 2026 - Future	Short	387.8700	379.3000	166.01
CPL	ABB India Ltd - April 2026 - Future	Short	5,941.1667	5,948.5000	0.78
CPL	Punjab National Bank - May 2026 - Future	Short	113.8600	101.7300	685.10
CPL	United Spirits Ltd - May 2026 - Future	Short	1,326.2600	1,228.5000	682.90
CPL	NMDC Ltd - May 2026 - Future	Short	80.7840	77.0200	6,016.92
CPL	Bharat Electronics Ltd - May 2026 - Future	Short	418.1167	404.7500	1,309.40
CPL	Bank Of Baroda - May 2026 - Future	Short	278.6900	250.0000	773.97
CPL	ICICI Prudential Life Insurance Company Ltd - May 2026 - Future	Short	585.8500	515.0000	615.55
CPL	HDFC Life Insurance Company Ltd - May 2026 - Future	Short	620.6250	596.8000	1,463.67
CPL	Bharat Forge Ltd - April 2026 - Future	Short	1,701.8800	1,656.4000	1.45
CPL	Coal India Ltd - May 2026 - Future	Short	461.1500	451.4000	8.74
CPL	HDFC Asset Management Company Ltd - May 2026 - Future	Short	2,364.2714	2,236.0000	556.53
CPL	Ltimindtree Limited - April 2026 - Future	Short	4,031.2000	4,028.2000	1.69
CPL	Tata Consultancy Services Ltd - May 2026 - Future	Short	2,405.0000	2,361.2000	73.34
CPL	Mazagoan Dock Shipbuilders Ltd - May 2026 - Future	Short	2,245.0083	2,085.6000	139.34
CPL	CG Power And Industrial Solutions Limited - May 2026 - Future	Short	687.6944	660.8500	517.54
CPL	Max Healthcare Institute Ltd - May 2026 - Future	Short	978.7333	970.2000	136.38
CPL	Apollo Hospitals Enterprises Ltd - May 2026 - Future	Short	7,611.8571	7,472.0000	804.16
CPL	Divi's Laboratories Ltd - May 2026 - Future	Short	6,125.8182	6,020.0000	1,007.82
CPL	Trent Ltd - May 2026 - Future	Short	3,663.2429	3,322.7000	82.05
CPL	Hindustan Unilever Ltd - May 2026 - Future	Short	2,170.3750	2,073.0000	1,273.12
CPL	P I Industries Ltd - April 2026 - Future	Short	2,756.1938	2,723.0000	2.67
CPL	Cholamandalam Investment And Finance Company Ltd - May 2026 - Future	Short	1,371.4400	1,363.2000	2,173.50
CPL	Exide Industries Ltd - May 2026 - Future	Short	297.6294	291.1000	298.43
CPL	Bank Of India - May 2026 - Future	Short	149.1638	138.3900	190.54
CPL	JSW Steel Ltd - May 2026 - Future	Short	1,150.0231	1,132.9000	3,692.12
CPL	Hindalco Industries Ltd - May 2026 - Future	Short	880.0147	892.3000	1,808.83
CPL	GMR Airports Limited - May 2026 - Future	Short	93.2384	85.6100	307.46
CPL	Tata Power Co. Ltd - May 2026 - Future	Short	401.9119	382.8000	1,026.39
CPL	NTPC Ltd - May 2026 - Future	Short	384.0318	374.5000	1,797.83
CPL	Power Grid Corporation Of India Ltd - May 2026 - Future	Short	296.6341	298.2500	491.86
CPL	Indusind Bank Ltd - May 2026 - Future	Short	843.9057	759.1500	422.14
CPL	LIC Housing Finance Ltd - May 2026 - Future	Short	496.0999	498.5500	3,478.16
CPL	Sammaan Capital Limited - May 2026 - Future	Short	149.6773	151.4500	2,212.34

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
CPL	Bosch Ltd - May 2026 - Future	Short	29,235.6818	29,005.0000	572.26
CPL	REC Ltd - May 2026 - Future	Short	312.4176	308.2500	1,388.94
CPL	Tata Motors Passenger Vehicles Ltd - May 2026 - Future	Short	319.5611	298.7500	31.54
CPL	Suzlon Energy Ltd - May 2026 - Future	Short	40.8826	39.8500	564.40
CPL	Coal India Ltd - April 2026 - Future	Short	455.8458	450.8500	8.74
CPL	DLF Ltd - May 2026 - Future	Short	549.6616	508.1500	2,205.66
CPL	Laurus Labs Ltd - May 2026 - Future	Short	981.1300	1,001.4000	850.33
CPL	NBCC (India) Ltd - May 2026 - Future	Short	82.1523	78.3200	1,226.52
CPL	Inox Wind Limited - May 2026 - Future	Short	79.2992	76.2800	371.95
CPL	Solar Industries India Limited - May 2026 - Future	Short	13,834.8727	12,188.0000	215.40
CPL	Adani Green Energy Ltd - May 2026 - Future	Short	834.3710	816.5000	1,503.65
CPL	Bandhan Bank Ltd - May 2026 - Future	Short	149.2873	142.9200	2,938.93
CPL	Adani Enterprises Ltd - May 2026 - Future	Short	1,835.7000	1,777.4000	1,515.45
CPL	Gail (India) Ltd - May 2026 - Future	Short	142.1917	138.9800	823.59
CPL	Tata Steel Ltd - May 2026 - Future	Short	190.9425	193.4800	999.97
CPL	Yes Bank Ltd - May 2026 - Future	Short	18.5517	17.4700	646.56
CPL	Container Corporation Of India Ltd - May 2026 - Future	Short	437.3250	428.9500	1,185.40
CPL	Larsen And Toubro Ltd - May 2026 - Future	Short	3,400.9471	3,534.8000	1,607.27
CPL	Indian Hotels Company Ltd - May 2026 - Future	Short	603.6630	576.7000	682.77
CPL	Tata Technologies Ltd - April 2026 - Future	Short	528.1229	511.4000	20.33
CPL	Asian Paints Ltd - May 2026 - Future	Short	2,245.6757	2,186.2000	442.76
CPL	Cipla Ltd - May 2026 - Future	Short	5,367.8148	5,304.0000	460.59
CPL	Bajaj Holdings And Investment Ltd - May 2026 - Future	Short	9,045.2026	8,823.0000	113.28
CPL	Swiggy Ltd - April 2026 - Future	Short	261.5328	261.0500	24.23
CPL	Tata Motors Passenger Vehicles Ltd - April 2026 - Future	Short	311.7219	296.8500	31.54
CPL	Lupin Ltd - April 2026 - Future	Short	2,358.4296	2,316.8000	27.92
CPL	Angel One Limited - April 2026 - Future	Short	235.8024	227.9000	31.51
CPL	Housing & Urban Development Corporation Ltd - April 2026 - Future	Short	169.0896	160.3700	31.77
CPL	RBL Bank Ltd - April 2026 - Future	Short	297.8296	291.3000	184.79
CPL	IDFC First Bank Limited - May 2026 - Future	Short	64.2707	59.4500	599.46
CPL	Hindustan Aeronautics Ltd - May 2026 - Future	Short	3,659.3917	3,520.0000	508.52
CPL	Bharti Airtel Ltd - May 2026 - Future	Short	1,830.5669	1,798.4000	3,147.76
CPL	ITC Ltd - May 2026 - Future	Short	305.1609	290.5000	2,705.48
CPL	Tube Investments Of India Ltd - April 2026 - Future	Short	2,557.3697	2,525.7000	46.67
CPL	Power Finance Corporation Ltd - May 2026 - Future	Short	396.7067	383.1500	223.91
CPL	Colgate Palmolive (India) Ltd - April 2026 - Future	Short	1,832.6447	1,796.8000	61.98
CPL	Inter Globe Aviation Ltd - April 2026 - Future	Short	4,128.7884	3,952.2000	62.66
CPL	Mankind Pharma Ltd - May 2026 - Future	Short	2,028.9000	2,017.0000	152.12
CPL	Tata Consultancy Services Ltd - April 2026 - Future	Short	2,442.8568	2,361.6000	73.34
CPL	Lodha Developers Ltd. (Macrotech Developers Ltd - May 2026 - Future	Short	685.5267	682.1000	777.76
CPL	Bajaj Finance Ltd - May 2026 - Future	Short	869.0363	808.6500	814.91
CPL	Shriram Finance Ltd - May 2026 - Future	Short	886.9431	880.4000	2,799.44
CPL	Trent Ltd - April 2026 - Future	Short	3,338.5242	3,301.3000	82.05
CPL	Mankind Pharma Ltd - April 2026 - Future	Short	2,042.7271	2,004.7000	152.12
CPL	Torrent Power Ltd - April 2026 - Future	Short	1,364.0791	1,311.9000	86.64
CPL	Bajaj Holdings And Investment Ltd - April 2026 - Future	Short	9,270.7070	8,773.0000	113.28
CPL	Pidilite Industries Ltd - April 2026 - Future	Short	1,347.4646	1,286.5000	94.33
CPL	Supreme Industries Limited - April 2026 - Future	Short	3,736.2451	3,761.2000	98.14
CPL	Alkem Laboratories Ltd - April 2026 - Future	Short	5,367.8148	5,304.0000	98.85
CPL	SRF Ltd - April 2026 - Future	Short	2,458.7517	2,445.2000	98.93
CPL	Mahindra & Mahindra Ltd - May 2026 - Future	Short	3,019.9437	2,981.8000	2,670.57
CPL	Maruti Suzuki India Limited - May 2026 - Future	Short	12,519.0558	12,404.0000	2,766.43
CPL	360 One Wam Ltd - April 2026 - Future	Short	993.6060	943.0000	105.29
CPL	Jio Financial Services Ltd - May 2026 - Future	Short	232.4339	226.1000	1,694.14
CPL	Kaynes Technology India Ltd - April 2026 - Future	Short	3,527.8806	3,438.6000	296.97
CPL	Bajaj Finserv Ltd - May 2026 - Future	Short	1,668.2769	1,646.3000	511.50
CPL	NHPC Limited - April 2026 - Future	Short	75.9840	73.7200	124.51
CPL	Kotak Mahindra Bank Ltd - May 2026 - Future	Short	360.1278	356.7000	4,332.82
CPL	HDFC Bank Ltd - May 2026 - Future	Short	841.5604	737.6000	13,340.77
CPL	Info Edge (India) Ltd - April 2026 - Future	Short	986.3933	940.6000	132.71

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
CPL	BSE Ltd - April 2026 - Future	Short	2,772.9018	2,694.7000	134.04
CPL	Max Healthcare Institute Ltd - April 2026 - Future	Short	980.3073	965.1000	136.38
CPL	Varun Beverages Ltd - April 2026 - Future	Short	393.5480	385.4500	135.53
CPL	Mazagoan Dock Shipbuilders Ltd - April 2026 - Future	Short	2,182.3024	2,073.3000	139.34
CPL	Dalmia Bharat Limited - April 2026 - Future	Short	1,833.7451	1,788.4000	146.47
CPL	Cummins India Ltd - April 2026 - Future	Short	4,549.6814	4,523.3000	161.17
CPL	PB Fintech Ltd - April 2026 - Future	Short	1,451.7156	1,430.2000	163.99
CPL	Kalyan Jewellers India Ltd - April 2026 - Future	Short	378.6408	376.5500	166.01
CPL	Power Finance Corporation Ltd - April 2026 - Future	Short	419.1475	380.5500	223.91
CPL	KPIT Technologies Ltd - April 2026 - Future	Short	645.4712	636.7000	175.59
CPL	Bank Of India - April 2026 - Future	Short	144.2114	137.7400	190.54
CPL	Samvardhana Motherson International Limited - April 2026 - Future	Short	107.3538	105.5300	191.49
CPL	Dr Reddys Laboratories Ltd - April 2026 - Future	Short	1,271.0102	1,260.9000	191.70
CPL	Ashok Leyland Ltd - April 2026 - Future	Short	155.6139	154.8500	201.61
CPL	Solar Industries India Limited - April 2026 - Future	Short	12,360.3365	12,123.0000	215.40
CPL	Container Corporation Of India Ltd - April 2026 - Future	Short	451.6679	426.2500	1,185.40
CPL	UNO Minda Limited - April 2026 - Future	Short	1,064.0613	1,032.8000	206.97
CPL	Hindustan Petroleum Corporation Ltd - April 2026 - Future	Short	340.6162	336.5500	208.48
CPL	Torrent Pharmaceuticals Ltd - April 2026 - Future	Short	4,287.7879	4,230.3000	216.91
CPL	Mphasis Ltd - April 2026 - Future	Short	2,112.4636	2,055.2000	222.15
CPL	NBCC (India) Ltd - April 2026 - Future	Short	82.8118	77.7800	1,226.52
CPL	Havells India Ltd - April 2026 - Future	Short	1,233.7948	1,191.3000	224.74
CPL	JSW Energy Ltd - April 2026 - Future	Short	485.3406	471.4500	1,223.67
CPL	Adani Energy Solutions Ltd - April 2026 - Future	Short	1,010.2331	936.8000	630.57
CPL	Inox Wind Limited - April 2026 - Future	Short	80.9766	75.7300	371.95
CPL	APL Apollo Tubes Ltd - April 2026 - Future	Short	1,948.0437	1,946.8000	239.20
CPL	Biocon Ltd - April 2026 - Future	Short	377.3472	361.8500	247.28
CPL	Indian Energy Exchange Ltd - April 2026 - Future	Short	119.2620	115.1200	254.14
CPL	PNB Housing Finance Ltd - April 2026 - Future	Short	802.0410	756.3000	260.67
CPL	Zydus Lifesciences Limited - April 2026 - Future	Short	896.2427	875.7500	262.34
CPL	Page Industries Ltd - April 2026 - Future	Short	32,121.7554	31,725.0000	264.66
CPL	Sona Blw Precision Forgings Ltd - April 2026 - Future	Short	497.1587	482.1500	277.21
CPL	Exide Industries Ltd - April 2026 - Future	Short	301.7311	289.3500	298.43
CPL	Patanjali Foods Limited - April 2026 - Future	Short	481.4808	457.8000	1,585.45
CPL	GMR Airports Limited - April 2026 - Future	Short	90.0749	85.1500	307.46
CPL	Crompton Greaves Consumer Electricals Ltd - April 2026 - Future	Short	236.9024	224.1500	1,883.24
CPL	Ambuja Cements Ltd - April 2026 - Future	Short	431.3257	402.5000	1,646.69
CPL	Bajaj Finserv Ltd - April 2026 - Future	Short	1,714.6202	1,637.1000	511.50
CPL	Fsn E-Commerce Ventures Ltd - April 2026 - Future	Short	240.3565	235.7000	389.79
CPL	Aditya Birla Capital Ltd - April 2026 - Future	Short	306.8653	292.5000	2,071.70
CPL	Adani Energy Solutions Ltd - May 2026 - Future	Short	947.7763	943.2000	630.57
CPL	DLF Ltd - April 2026 - Future	Short	542.6073	505.6000	2,205.66
CPL	Reliance Industries Ltd - May 2026 - Future	Short	1,374.2862	1,355.9000	3,687.48
CPL	Sammaan Capital Limited - April 2026 - Future	Short	149.0793	150.1500	2,212.34
CPL	Indusind Bank Ltd - April 2026 - Future	Short	801.7231	755.0000	422.14
CPL	Asian Paints Ltd - April 2026 - Future	Short	2,247.6006	2,172.0000	442.76
CPL	Godrej Properties Limited - April 2026 - Future	Short	1,534.2019	1,473.4000	436.08
CPL	Cipla Ltd - April 2026 - Future	Short	1,255.6303	1,227.2000	460.59
CPL	Ambuja Cements Ltd - May 2026 - Future	Short	412.5469	405.3000	1,646.69
CPL	Phoenix Mills Ltd - April 2026 - Future	Short	1,525.4584	1,504.8000	470.06
CPL	Hindustan Aeronautics Ltd - April 2026 - Future	Short	3,731.1964	3,500.5000	508.52
CPL	UPL Ltd - April 2026 - Future	Short	602.9762	569.5000	475.08
CPL	Power Grid Corporation Of India Ltd - April 2026 - Future	Short	297.9932	296.5500	491.86
CPL	Coforge Limited - April 2026 - Future	Short	1,150.5110	1,118.5000	509.41
CPL	CG Power And Industrial Solutions Limited - April 2026 - Future	Short	673.3384	657.9500	517.54
CPL	Marico Ltd - April 2026 - Future	Short	744.3432	739.6500	521.59
CPL	ICICI Lombard General Insurance Company Ltd - April 2026 - Future	Short	1,743.3489	1,711.7000	527.85
CPL	Manappuram Finance Ltd - April 2026 - Future	Short	257.6169	251.9000	2,854.81

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
CPL	Bandhan Bank Ltd - April 2026 - Future	Short	151.6845	142.1000	2,938.93
CPL	HDFC Asset Management Company Ltd - April 2026 - Future	Short	2,318.7351	2,225.1000	556.53
CPL	Suzlon Energy Ltd - April 2026 - Future	Short	41.1316	39.6600	564.40
CPL	IDFC First Bank Limited - April 2026 - Future	Short	61.7461	59.0700	599.46
CPL	Bosch Ltd - April 2026 - Future	Short	29,767.9563	28,835.0000	572.26
CPL	Glenmark Pharmaceuticals Ltd - April 2026 - Future	Short	2,138.0562	2,142.7000	3,083.01
CPL	Jindal Steel & Power Ltd - April 2026 - Future	Short	1,129.7843	1,115.0000	595.62
CPL	ICICI Prudential Life Insurance Company Ltd - April 2026 - Future	Short	537.8517	512.2000	615.55
CPL	Yes Bank Ltd - April 2026 - Future	Short	18.2277	17.3500	646.56
CPL	National Aluminium Company Ltd - April 2026 - Future	Short	368.8597	387.1000	642.20
CPL	LIC Housing Finance Ltd - April 2026 - Future	Short	491.4556	497.9000	3,478.16
CPL	Prestige Estates Projects Limited - April 2026 - Future	Short	1,197.5989	1,128.7000	658.64
CPL	Indian Hotels Company Ltd - April 2026 - Future	Short	601.4253	573.8500	682.77
CPL	United Spirits Ltd - April 2026 - Future	Short	1,281.7865	1,221.9000	682.90
CPL	Punjab National Bank - April 2026 - Future	Short	107.7936	100.9800	685.10
CPL	Delhivery Ltd - April 2026 - Future	Short	425.4973	417.8500	687.65
CPL	Lodha Developers Ltd. (Macrotech Developers Ltd - April 2026 - Future	Short	736.1651	678.6500	777.76
CPL	Sun Pharmaceuticals Industries Ltd - April 2026 - Future	Short	1,784.9226	1,765.5000	735.12
CPL	Bajaj Finance Ltd - April 2026 - Future	Short	842.1459	804.5000	814.91
CPL	Bharat Petroleum Corporation Ltd - April 2026 - Future	Short	284.9168	281.7500	755.47
CPL	Bank Of Baroda - April 2026 - Future	Short	268.5077	248.8500	773.97
CPL	Adani Port And Special Economic Zone Ltd - April 2026 - Future	Short	1,355.3550	1,315.2000	789.78
CPL	Apollo Hospitals Enterprises Ltd - April 2026 - Future	Short	7,509.4386	7,441.5000	804.16
CPL	One 97 Communications Ltd - April 2026 - Future	Short	1,009.7696	962.3000	808.49
CPL	Gail (India) Ltd - April 2026 - Future	Short	140.3430	138.1700	823.59
CPL	Laurus Labs Ltd - April 2026 - Future	Short	994.9495	995.5000	850.33
CPL	Waaree Energies Limited - April 2026 - Future	Short	3,135.2101	3,120.7000	858.61
CPL	Hero Motocorp Ltd - April 2026 - Future	Short	5,223.0311	5,088.0000	859.59
CPL	TVS Motors Company Ltd - April 2026 - Future	Short	3,482.8825	3,376.0000	872.61
CPL	Fortis Healthcare India Ltd - April 2026 - Future	Short	823.5042	797.5500	895.85
CPL	Nestle India Ltd - April 2026 - Future	Short	1,202.4811	1,181.1000	903.25
CPL	Britannia Industries Ltd - April 2026 - Future	Short	5,554.8630	5,450.0000	904.87
CPL	Aurobindo Pharma Ltd - April 2026 - Future	Short	1,286.4597	1,306.4000	4,798.64
CPL	Indian Oil Corporation Ltd - April 2026 - Future	Short	139.0723	136.1100	944.51
CPL	Dabur India Ltd - April 2026 - Future	Short	440.3825	412.9500	946.33
CPL	Steel Authority Of India Ltd - April 2026 - Future	Short	151.7105	153.7300	5,115.48
CPL	Tata Steel Ltd - April 2026 - Future	Short	193.2502	192.4500	999.97
CPL	Divi's Laboratories Ltd - April 2026 - Future	Short	6,061.7325	5,964.0000	1,007.82
CPL	Tata Power Co. Ltd - April 2026 - Future	Short	390.4826	380.6500	1,026.39
CPL	Bharat Heavy Electricals Ltd. - April 2026 - Future	Short	256.2268	246.2500	1,032.34
CPL	Canara Bank - April 2026 - Future	Short	132.9309	124.0700	1,044.96
CPL	NMDC Ltd - April 2026 - Future	Short	78.0342	76.5300	6,016.92
CPL	Godrej Consumer Products Ltd - April 2026 - Future	Short	1,024.2046	989.3000	1,145.07
CPL	Tata Consumer Products Ltd - April 2026 - Future	Short	1,050.8161	1,020.0000	1,152.57
CPL	Indus Towers Ltd. - April 2026 - Future	Short	426.8930	419.3000	6,234.81
CPL	Hindustan Unilever Ltd. - April 2026 - Future	Short	2,095.5587	2,061.7000	1,273.12
CPL	Bharat Electronics Ltd - April 2026 - Future	Short	416.9805	402.6000	1,309.40
CPL	REC Ltd - April 2026 - Future	Short	319.2071	306.3000	1,388.94
CPL	Vedanta Ltd - April 2026 - Future	Short	662.3545	657.4000	1,385.99
CPL	Eicher Motors Ltd - April 2026 - Future	Short	6,899.2736	6,619.5000	1,404.69
CPL	Ultratech Cement Ltd - April 2026 - Future	Short	11,017.9762	10,772.0000	1,420.42
CPL	HDFC Life Insurance Company Ltd - April 2026 - Future	Short	607.7805	593.0000	1,463.67
CPL	Max Financial Services Ltd - April 2026 - Future	Short	1,586.3820	1,497.0000	1,483.41
CPL	Adani Green Energy Ltd - April 2026 - Future	Short	866.3605	811.5000	1,503.65
CPL	Adani Enterprises Ltd - April 2026 - Future	Short	1,843.8536	1,767.6000	1,515.45
CPL	Oil & Natural Gas Corporation Ltd - April 2026 - Future	Short	277.8475	284.7500	1,534.70
CPL	Jio Financial Services Ltd - April 2026 - Future	Short	234.3080	224.6500	1,694.14
CPL	Larsen And Toubro Ltd - April 2026 - Future	Short	3,551.3250	3,515.0000	1,607.27
CPL	Titan Company Ltd - April 2026 - Future	Short	3,972.3879	3,962.9000	1,653.46
CPL	SBI Life Insurance Company Ltd - April 2026 - Future	Short	1,854.8872	1,787.0000	1,701.85
CPL	Grasim Industries Ltd - April 2026 - Future	Short	2,570.2320	2,562.6000	1,710.86

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
CPL	NTPC Ltd - April 2026 - Future	Short	377.8941	372.5000	1,797.83
CPL	Hindalco Industries Ltd - April 2026 - Future	Short	874.0560	887.9000	1,808.83
CPL	Eternal Limited - April 2026 - Future	Short	235.2390	229.6400	2,070.50
CPL	Cholamandalam Investment And Finance Company Ltd - April 2026 - Future	Short	1,432.5272	1,358.3000	2,173.50
CPL	Hindustan Zinc Ltd - April 2026 - Future	Short	515.4057	503.0500	2,314.49
CPL	Axis Bank Ltd - May 2026 - Future	Short	1,185.8020	1,171.3000	5,354.31
CPL	Mahindra & Mahindra Ltd - April 2026 - Future	Short	3,065.7808	2,968.7000	2,670.57
CPL	ITC Ltd - April 2026 - Future	Short	296.1304	289.1500	2,705.48
CPL	Maruti Suzuki India Limited - April 2026 - Future	Short	12,576.7565	12,344.0000	2,766.43
CPL	Shriram Finance Ltd - April 2026 - Future	Short	925.5155	875.5000	2,799.44
CPL	ICICI Bank Ltd - May 2026 - Future	Short	1,230.6344	1,219.7000	6,616.34
CPL	Axis Bank Ltd - April 2026 - Future	Short	1,228.8894	1,167.5000	5,354.31
CPL	Vodafone Idea Ltd - April 2026 - Future	Short	9.0439	8.5800	15,883.32
CPL	Bharti Airtel Ltd - April 2026 - Future	Short	1,831.3663	1,790.5000	3,147.76
CPL	Reliance Industries Ltd - April 2026 - Future	Short	1,388.5018	1,349.3000	3,687.48
CPL	State Bank Of India - April 2026 - Future	Short	1,043.2973	984.3000	3,322.75
CPL	JSW Steel Ltd - April 2026 - Future	Short	1,150.9611	1,125.2000	3,692.12
CPL	ICICI Bank Ltd - April 2026 - Future	Short	1,261.0976	1,211.8000	6,616.34
CPL	Kotak Mahindra Bank Ltd - April 2026 - Future	Short	366.6211	354.5500	4,332.82
CPL	HDFC Bank Ltd - April 2026 - Future	Short	798.9545	735.9000	13,340.77
	Total percentage of existing assets hedged through futures		-62.8000		

Other than Hedging Positions through Futures as on 31st March, 2026

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
K30	Coal India Ltd. - April 2026 - Future	Long	456.9840	450.8500	69.23
K30	NTPC Ltd - April 2026 - Future	Long	376.3926	372.5000	48.89
K30	Infosys Ltd. - April 2026 - Future	Long	1,248.5808	1,244.2000	21.77
K30	Samvardhana Motherson International Limited - April 2026 - Future	Long	106.5132	105.5300	13.63
K30	Reliance Industries Ltd. - April 2026 - Future	Long	1,355.5766	1,349.3000	7.08
K30	Tech Mahindra Ltd. - April 2026 - Future	Long	1,378.9000	1,368.6000	5.46
K30	Tata Consultancy Services Ltd - April 2026 - Future	Long	2,386.8730	2,361.6000	14.46
K30	Bharat Forge Ltd. - April 2026 - Future	Long	1,677.5240	1,656.4000	14.49
K30	Larsen And Toubro Ltd. - April 2026 - Future	Long	3,540.5447	3,515.0000	18.30
K30	ITC Ltd. - April 2026 - Future	Long	291.7567	289.1500	32.38
K30	CNX Nifty - April 2026 - Future	Long	22,633.6022	22,426.2000	26.24
K30	Persistent Systems Limited - April 2026 - Future	Long	4,729.9435	4,695.4000	53.25
	Total percentage of existing assets hedged through futures		-0.0700		

Hedging Positions through Futures as on 31st March, 2026

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
KBA	Container Corporation Of India Ltd. - April 2026 - Future	Short	448.0500	426.2500	0.99
KBA	United Spirits Ltd - April 2026 - Future	Short	1,318.3231	1,221.9000	2.22
KBA	Jindal Steel & Power Ltd - April 2026 - Future	Short	1,140.2091	1,115.0000	2.68
KBA	Steel Authority Of India Ltd - April 2026 - Future	Short	147.8855	153.7300	14.70
KBA	PB Fintech Ltd - April 2026 - Future	Short	1,485.4188	1,430.2000	2.80
KBA	Biocon Ltd - April 2026 - Future	Short	381.7667	361.8500	3.80
KBA	Titan Company Ltd - April 2026 - Future	Short	4,052.9889	3,962.9000	6.55
KBA	Larsen And Toubro Ltd - April 2026 - Future	Short	3,620.8206	3,515.0000	7.32
KBA	Zydus Lifesciences Limited - April 2026 - Future	Short	910.5909	875.7500	18.21
KBA	Reliance Industries Ltd. - April 2026 - Future	Short	1,394.8385	1,349.3000	18.42
KBA	Godrej Properties Limited - April 2026 - Future	Short	1,532.4405	1,473.4000	19.29
KBA	Bajaj Finance Ltd - April 2026 - Future	Short	859.3134	804.5000	23.65
KBA	Cummins India Ltd - April 2026 - Future	Short	4,696.0398	4,523.3000	37.36
KBA	Sun Pharmaceuticals Industries Ltd. - April 2026 - Future	Short	1,805.7406	1,765.5000	41.09
KBA	Indus Towers Ltd - April 2026 - Future	Short	428.7029	419.3000	251.87
KBA	Punjab National Bank - April 2026 - Future	Short	106.8574	100.9800	48.35
KBA	DLF Ltd - April 2026 - Future	Short	532.4121	505.6000	284.75
KBA	NTPC Ltd - April 2026 - Future	Short	379.5684	372.5000	55.74
KBA	Bank Of Baroda - April 2026 - Future	Short	256.4268	248.8500	60.12

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

Hedging Positions through Futures as on 31st March, 2026 (Contd.)

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
KBA	Grasim Industries Ltd - April 2026 - Future	Short	2,642.5466	2,562.6000	63.90
KBA	Glenmark Pharmaceuticals Ltd - April 2026 - Future	Short	2,175.1370	2,142.7000	370.14
KBA	CNX Nifty - April 2026 - Future	Short	22,623.7778	22,426.2000	55.39
KBA	Cipla Ltd. - April 2026 - Future	Short	1,249.5320	1,227.2000	109.85
KBA	Samvardhana Motherson International Limited - April 2026 - Future	Short	106.1932	105.5300	134.93
KBA	Mahindra & Mahindra Ltd - April 2026 - Future	Short	3,109.2178	2,968.7000	155.86
KBA	Apollo Hospitals Enterprises Ltd - April 2026 - Future	Short	7,614.4216	7,441.5000	159.85
KBA	Axis Bank Ltd. - April 2026 - Future	Short	1,224.3197	1,167.5000	175.20
KBA	Vedanta Ltd - April 2026 - Future	Short	655.9165	657.4000	199.25
KBA	Hindalco Industries Ltd - April 2026 - Future	Short	874.1770	887.9000	228.41
KBA	HDFC Bank Ltd. - April 2026 - Future	Short	762.2857	735.9000	229.49
KBA	Mphasis Ltd - April 2026 - Future	Short	2,129.0339	2,055.2000	282.87
KBA	Ambuja Cements Ltd. - April 2026 - Future	Short	417.2555	402.5000	618.00
KBA	Adani Enterprises Ltd - April 2026 - Future	Short	1,840.8886	1,767.6000	369.52
KBA	Adani Port And Special Economic Zone Ltd - April 2026 - Future	Short	1,366.5288	1,315.2000	601.73
	Total percentage of existing assets hedged through futures		-6.3600		

Other than Hedging Positions through Futures as on 31st March, 2026

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
KBA	Persistent Systems Limited - April 2026 - Future	Long	4,753.1611	4,695.4000	230.07
KBA	Oberoi Realty Ltd - April 2026 - Future	Long	1,445.6441	1,402.8000	150.88
KBA	Jubilant Foodworks Limited - April 2026 - Future	Long	436.2808	426.2500	141.17
KBA	KEI Industries Ltd. - April 2026 - Future	Long	3,905.9916	3,922.5000	71.36
KBA	Astral Ltd. - April 2026 - Future	Long	1,543.8498	1,586.3000	65.83
KBA	Nuvama Wealth Management Limited - April 2026 - Future	Long	1,128.0856	1,079.2000	47.22
KBA	Amber Enterprises India Ltd. - April 2026 - Future	Long	6,356.1048	6,335.5000	41.24
KBA	Voltas Ltd. - April 2026 - Future	Long	1,274.1080	1,244.7000	28.59
	Total percentage of existing assets hedged through futures		1.3800		

Other than Hedging Positions through Futures as on 31st March, 2026

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
KOP	Infosys Ltd. - April 2026 - Future	Long	1,251.7962	1,244.2000	736.99
KOP	Oberoi Realty Ltd- April 2026 - Future	Long	1,414.9771	1,402.8000	541.99
KOP	Voltas Ltd- April 2026 - Future	Long	1,262.0911	1,244.7000	355.65
KOP	Swiggy Ltd- April 2026 - Future	Long	272.7424	261.0500	79.58
KOP	Petronet Lng Ltd- April 2026 - Future	Long	244.9274	244.4000	41.77
	Total percentage of existing assets hedged through futures		1.8300		

Hedging Positions through Futures as on 31st March, 2026

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
KSF	Oil & Natural Gas Corporation Ltd.-Apr2026	Short	284.0750	284.7500	0.45
KSF	GMR Airports Limited-Apr2026	Short	89.9390	85.1500	2.08
KSF	Max Financial Services Ltd.-Apr2026	Short	1,615.0000	1,497.0000	2.51
KSF	Power Finance Corporation Ltd.-Apr2026	Short	396.1233	380.5500	2.60
KSF	Crompton Greaves Consumer Electricals Ltd-Apr2026	Short	239.8643	224.1500	20.90
KSF	Container Corporation Of India Ltd.-Apr2026	Short	443.5580	426.2500	24.64
KSF	Zydu Lifesciences Limited-Apr2026	Short	913.8947	875.7500	5.24
KSF	Glenmark Pharmaceuticals Ltd-Apr2026	Short	2,174.6606	2,142.7000	49.05
KSF	Lupin Ltd.-Apr2026	Short	2,366.7821	2,316.8000	9.65
KSF	Aditya Birla Capital Ltd.-Apr2026	Short	310.7157	292.5000	53.68
KSF	Tata Power Co. Ltd.-Apr2026	Short	391.0213	380.6500	11.78
KSF	Bharat Heavy Electricals Ltd.-Apr2026	Short	261.3330	246.2500	11.99
KSF	Indian Hotels Company Ltd.-Apr2026	Short	610.2685	573.8500	14.66
KSF	Adani Enterprises Ltd.-Apr2026	Short	1,840.9813	1,767.6000	20.45
KSF	Titan Company Ltd.-Apr2026	Short	4,053.4494	3,962.9000	21.60
KSF	REC Ltd-Apr2026	Short	325.4954	306.3000	31.07
KSF	Apollo Hospitals Enterprises Ltd.-Apr2026	Short	7,614.3827	7,441.5000	31.91
KSF	Larsen And Toubro Ltd.-Apr2026	Short	3,620.7845	3,515.0000	32.08

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

Hedging Positions through Futures as on 31st March, 2025 (Contd.)

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
KSF	Jio Financial Services Ltd-Apr2026	Short	236.9141	224.6500	34.74
KSF	United Spirits Ltd.-Apr2026	Short	1,294.4748	1,221.9000	37.29
KSF	Grasim Industries Ltd.-Apr2026	Short	2,641.6203	2,562.6000	40.81
KSF	Bank Of Baroda-Apr2026	Short	257.2155	248.8500	42.54
KSF	NBCC (India) Ltd -Apr2026	Short	80.1286	77.7800	236.63
KSF	Sun Pharmaceuticals Industries Ltd.-Apr2026	Short	1,805.7096	1,765.5000	46.93
KSF	Aurobindo Pharma Ltd.-Apr2026	Short	1,320.3871	1,306.4000	257.88
KSF	SBI Life Insurance Company Ltd-Apr2026	Short	1,861.8876	1,787.0000	54.65
KSF	Bharat Electronics Ltd.-Apr2026	Short	414.3267	402.6000	60.24
KSF	Steel Authority Of India Ltd.-Apr2026	Short	149.6225	153.7300	340.85
KSF	Cipla Ltd.-Apr2026	Short	1,249.5338	1,227.2000	65.39
KSF	Bajaj Finserv Ltd.-Apr2026	Short	1,728.9116	1,637.1000	68.90
KSF	DLF Ltd.-Apr2026	Short	532.4020	505.6000	382.75
KSF	Hindalco Industries Ltd-Apr2026	Short	874.1669	887.9000	76.79
KSF	NMDC Ltd.-Apr2026	Short	78.2692	76.5300	422.41
KSF	JSW Steel Ltd.-Apr2026	Short	1,152.8156	1,125.2000	81.61
KSF	Maruti Suzuki India Limited-Apr2026	Short	12,624.7821	12,344.0000	116.00
KSF	Bajaj Finance Ltd.-Apr2026	Short	858.4053	804.5000	130.51
KSF	ICICI Bank Ltd.-Apr2026	Short	1,261.9886	1,211.8000	136.27
KSF	Vodafone Idea Ltd-Apr2026	Short	9.0163	8.5800	749.92
KSF	Mahindra & Mahindra Ltd.-Apr2026	Short	3,109.3042	2,968.7000	168.12
KSF	RBL Bank Ltd-Apr2026	Short	302.3599	291.3000	958.17
KSF	Hindustan Aeronautics Ltd.-Apr2026	Short	3,620.5250	3,500.5000	204.54
KSF	Vedanta Ltd.-Apr2026	Short	658.2905	657.4000	206.66
KSF	Ambuja Cements Ltd.-Apr2026	Short	417.2888	402.5000	430.74
KSF	Axis Bank Ltd.-Apr2026	Short	1,224.3200	1,167.5000	280.67
KSF	Reliance Industries Ltd.-Apr2026	Short	1,394.9024	1,349.3000	305.55
KSF	Mphasis Ltd-Apr2026	Short	2,126.7601	2,055.2000	324.81
KSF	NTPC Ltd-Apr2026	Short	379.5665	372.5000	396.60
KSF	One 97 Communications Ltd.-Apr2026	Short	1,032.0316	962.3000	664.67
KSF	Adani Port And Special Economic Zone Ltd.-Apr2026	Short	1,366.6401	1,315.2000	694.88
KSF	Indus Towers Ltd.-Apr2026	Short	426.8795	419.3000	3,717.41
KSF	CNX Nifty-Apr2026	Short	22,616.9433	22,426.2000	526.81
KSF	HDFC Bank Ltd.-Apr2026	Short	762.8115	735.9000	943.74
KSF	Bharti Airtel Ltd-Apr2026	Short	1,842.2828	1,790.5000	1,023.99
	Total percentage of existing assets hedged through futures		-26.9000		

Other than Hedging Positions through Futures as on 31st March, 2026

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
KSF	Swiggy Ltd-Apr2026	Long	276.0159	261.0500	186.48
	Total percentage of existing assets hedged through futures		0.5600		

Hedging Positions through Futures as on 31st March, 2026

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
MAF	SBI Life Insurance Company Ltd - April 2026 - Future	Short	1,871.0000	1,787.0000	0.70
MAF	REC Ltd - April 2026 - Future	Short	329.0900	306.3000	0.75
MAF	NMDC Ltd - April 2026 - Future	Short	78.0411	76.5300	34.40
MAF	Vodafone Idea Ltd - April 2026 - Future	Short	8.9800	8.5800	1,311.51
	Total percentage of existing assets hedged through futures		-0.6100		

Other than Hedging Positions through Futures as on 31st March, 2026

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
MUC	Jubilant Foodworks Limited - April 2026 - Future	Long	432.7246	426.2500	277.68
	Total percentage of existing assets hedged through futures		0.3600		

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

Other than Hedging Positions through Futures as on 31st March, 2026

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
SEF	HCL Technologies Ltd. - April 2026 - Future	Long	1,345.5807	1,322.4000	867.32
SEF	Infosys Ltd. - April 2026 - Future	Long	1,253.1421	1,244.2000	680.38
	Total percentage of existing assets hedged through futures		0.8800		

Other than Hedging Positions through Futures as on 31st March, 2026

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
SRF	Infosys Ltd. - April 2026 - Future	Long	1,248.6301	1,244.2000	65.32
SRF	HCL Technologies Ltd. - April 2026 - Future	Long	1,333.6525	1,322.4000	64.8
SRF	Tech Mahindra Ltd. - April 2026 - Future	Long	1,379.7160	1,368.6000	14.37
SRF	HDFC Bank Ltd. - April 2026 - Future	Long	749.1335	735.9000	14.17
	Total percentage of existing assets hedged through futures		6.3700		

Other than Hedging Positions through Futures as on 31st March, 2026

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
EME	Oberoi Realty Ltd - April 2026 - Future	Long	1,416.2433	1,402.8000	401.25
EME	Dixon Technologies India Ltd. - April 2026 - Future	Long	9,887.3613	9,579.0000	392.09
EME	Persistent Systems Limited - April 2026 - Future	Long	4,751.3280	4,695.4000	232.21
EME	P I Industries Ltd - April 2026 - Future	Long	2,878.7825	2,723.0000	129.76
EME	Swiggy Ltd - April 2026 - Future	Long	272.4707	261.0500	102.62
EME	Voltas Ltd. - April 2026 - Future	Long	1,228.5911	1,244.7000	64.53
	Total percentage of existing assets hedged through futures		0.6800		

Other than Hedging Positions through Futures as on 31st March, 2026

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
KMI	KEI Industries Ltd. - April 2026 - Future	Long	4,020.2309	3,922.5000	109.8
	Total percentage of existing assets hedged through futures		1.3100		

2025-26

For the period ended March, 31 2026 the following have been disclosed for the hedged transactions through futures which have been squared off / expired

Scheme name	Kotak Equity Arbitrage Fund-CPL	Kotak Bluechip Fund-K30	Kotak Emerging Equity Fund-EME	Kotak Balanced Advantage Fund-KBA	Kotak Manufacture In India Fund-KMI	Kotak Equity Opportunities Fund-KOP
Total number of contracts where futures were bought	1,39,57,427.50	2,900.00	0.00	2,70,913.00	0.00	0.00
Total number of contracts where futures were sold	1,51,09,093.00	14,228.00	9,882.00	2,68,355.00	700.00	15,514.00
Gross Notional value of contracts where futures were bought	8,83,33,660.45	18,213.01	0.00	17,71,121.43	0.00	0.00
Gross Notional value of contracts where futures were sold	7,91,14,151.85	97,830.36	55,321.70	17,61,078.38	4,843.95	93,213.56
Net Profit / (Loss) value on all contracts combined	-22,515.59	585.07	926.80	-3,180.23	-120.45	1,127.10

Scheme name	Kotak Equity Savings Fund-KSF	Kotak Multi Asset Allocation Fund-MAF	Kotak Multicap Fund-MUC	Kotak Flexicap Fund-SEF
Total number of contracts where futures were bought	4,55,456.00	21,332.00	0.00	0.00
Total number of contracts where futures were sold	4,23,295.00	14,580.00	4,549.00	15,200.00
Gross Notional value of contracts where futures were bought	30,95,844.95	1,18,602.73	0.00	0.00
Gross Notional value of contracts where futures were sold	27,88,922.62	81,189.76	44,689.54	95,906.71
Net Profit / (Loss) value on all contracts combined	-5,824.13	-1,837.77	-53.28	698.71

For the period ended March, 31 2026 the following have been disclosed for the hedged transactions through futures which have been squared off / expired

Scheme name	Kotak Emerging Equity Fund-EME	Kotak ESG Exclusionary Strategy Fund-ESG	Kotak Bluechip Fund-K30	Kotak Balanced Advantage Fund-KBA	Kotak Energy Opportunities Fund-KEO	Kotak Manufacture In India Fund-KMI
Total number of contracts where futures were bought	35,696	260	32,501	54,453	35	9
Total number of contracts where futures were sold	9,678	60	6,273	37,904	35	9
Gross Notional value of contracts where futures were bought	2,43,644.37	1,665.36	2,68,061.94	7,41,297.11	260.10	62.01
Gross Notional value of contracts where futures were sold	50,325.05	430.33	82,523.54	6,22,020.58	246.28	56.26
Net Profit / (Loss) value on all contracts combined	-2,693.91	-47.74	51.53	9,944.25	-13.82	-5.75

Scheme name	Kotak Equity Opportunities Fund-KOP	Kotak Equity Savings Fund-KSF	Kotak Multi Asset Allocation Fund-MAF	Kotak Multicap Fund-MUC	Kotak Flexicap Fund-SEF	Kotak Services Fund-SRF
Total number of contracts where futures were bought	53,157	39,935	17,183	59,907	20,223	2,369
Total number of contracts where futures were sold	42,734	29,448	8,896	19,596	11,275	925
Gross Notional value of contracts where futures were bought	3,44,423.45	5,13,469.38	79,388.79	4,49,089.67	1,10,487.68	25,383.42
Gross Notional value of contracts where futures were sold	2,86,039.07	4,17,167.43	25,634.31	1,53,357.98	57,956.49	4,614.99
Net Profit / (Loss) value on all contracts combined	6,258.04	4,758.26	634.32	6,418.98	-402.97	-1,393.82

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

2024-25

Hedging Positions through Futures as on March 31, 2025

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
CPL	SJVN Limited - April 2025 - Future	Short	93.1800	91.8000	0.15
CPL	KPIT Technologies Ltd. - April 2025 - Future	Short	1,337.6500	1,298.3000	0.18
CPL	Deepak Nitrite Ltd. - April 2025 - Future	Short	2,014.8000	1,992.8000	0.21
CPL	Adani Total Gas Ltd. - April 2025 - Future	Short	613.8000	603.4500	1.96
CPL	FSN E-Commerce Ventures Ltd. - April 2025 - Future	Short	171.9946	177.8500	2.75
CPL	Alkem Laboratories Ltd. - April 2025 - Future	Short	4,927.5147	4,906.5500	2.92
CPL	Shree Cement Ltd. - April 2025 - Future	Short	30,592.4047	30,672.6500	8.59
CPL	Oberoi Realty Ltd - April 2025 - Future	Short	1,631.7200	1,637.4500	9.03
CPL	Voltas Ltd. - April 2025 - Future	Short	1,436.3556	1,435.6500	9.35
CPL	LTMindtree Limited - April 2025 - Future	Short	4,420.7665	4,498.5500	15.35
CPL	NCC Limited - April 2025 - Future	Short	210.0785	209.3000	20.02
CPL	Jindal Stainless Ltd - April 2025 - Future	Short	601.2668	580.2500	22.51
CPL	Mahindra & Mahindra Financial Services Ltd. - April 2025 - Future	Short	292.6943	282.4500	22.93
CPL	Delhivery Ltd - April 2025 - Future	Short	253.7125	256.0500	27.88
CPL	Hindustan Zinc Ltd. - April 2025 - Future	Short	466.7245	464.5000	29.67
CPL	Inter Globe Aviation Ltd - April 2025 - Future	Short	5,035.6769	5,106.8000	32.17
CPL	HCL Technologies Ltd. - May 2025 - Future	Short	1,567.1853	1,592.7500	87.66
CPL	PNB Housing Finance Ltd. - April 2025 - Future	Short	889.3154	886.6000	35.90
CPL	Inox Wind Limited - April 2025 - Future	Short	164.7627	163.9600	47.56
CPL	Biocon Ltd. - April 2025 - Future	Short	347.8789	343.4500	48.38
CPL	HCL Technologies Ltd. - April 2025 - Future	Short	1,581.4527	1,594.3000	87.66
CPL	Asian Paints Ltd. - April 2025 - Future	Short	2,327.1493	2,345.6500	67.98
CPL	Apollo Tyres Ltd. - April 2025 - Future	Short	435.2174	426.4500	71.30
CPL	Avenue Supermarts Ltd. - April 2025 - Future	Short	3,955.7254	4,093.9000	73.29
CPL	Union Bank Of India - April 2025 - Future	Short	125.2202	126.3100	75.71
CPL	Godrej Properties Limited - April 2025 - Future	Short	2,115.9452	2,135.6500	81.06
CPL	Solar Industries India Limited - April 2025 - Future	Short	11,047.3096	11,248.6000	85.33
CPL	Punjab National Bank - April 2025 - Future	Short	95.1313	96.4200	105.02
CPL	Patanjali Foods Limited - April 2025 - Future	Short	1,797.7042	1,815.2500	105.59
CPL	Info Edge (India) Ltd. - April 2025 - Future	Short	6,973.4266	7,194.7000	109.54
CPL	Zomato Ltd. - April 2025 - Future	Short	211.4018	202.1500	126.79
CPL	Muthoot Finance Ltd - April 2025 - Future	Short	2,368.3491	2,395.9500	127.30
CPL	Phoenix Mills Ltd. - April 2025 - Future	Short	1,631.3589	1,652.4500	129.15
CPL	Hdfc Life Insurance Company Ltd. - April 2025 - Future	Short	681.0681	687.2000	134.40
CPL	ACC Ltd. - April 2025 - Future	Short	1,952.4584	1,947.5000	135.58
CPL	Dalmia Bharat Limited - April 2025 - Future	Short	1,805.8591	1,829.9000	143.19
CPL	Granules India Ltd. - April 2025 - Future	Short	505.6836	487.0500	817.25
CPL	Larsen And Toubro Ltd. - April 2025 - Future	Short	3,363.3926	3,500.3000	158.04
CPL	Supreme Industries Limited - April 2025 - Future	Short	3,513.2835	3,437.0000	165.86
CPL	Balkrishna Industries Ltd. - April 2025 - Future	Short	2,582.9463	2,558.6500	173.02
CPL	Housing & Urban Development Corporation Ltd. - April 2025 - Future	Short	202.1876	200.5800	173.14
CPL	SBI Cards & Payment Services Pvt. Ltd. - April 2025 - Future	Short	876.2422	880.8500	173.39
CPL	CG Power And Industrial Solutions Limited - April 2025 - Future	Short	643.2564	640.1000	174.44
CPL	Prestige Estates Projects Limited - April 2025 - Future	Short	1,220.9097	1,187.8000	178.62
CPL	Dabur India Ltd. - April 2025 - Future	Short	506.3078	509.1000	187.54
CPL	Torrent Power Ltd - April 2025 - Future	Short	1,507.8808	1,495.4000	191.17
CPL	Birlasoft Ltd. - April 2025 - Future	Short	404.2093	389.7500	199.71
CPL	NHPC Limited - April 2025 - Future	Short	81.9903	82.4600	203.18
CPL	Hindustan Copper Ltd. - April 2025 - Future	Short	230.4645	221.6300	1,148.47
CPL	Upl Ltd - April 2025 - Future	Short	661.2206	637.6500	223.18
CPL	NMDC Ltd. - April 2025 - Future	Short	68.8573	69.0200	224.04
CPL	HFCL Ltd - April 2025 - Future	Short	82.3682	79.5000	228.52
CPL	PB Fintech Ltd. - April 2025 - Future	Short	1,621.6799	1,598.5500	230.93
CPL	Indusind Bank Ltd. - April 2025 - Future	Short	659.6419	651.2500	231.01
CPL	Aditya Birla Fashion And Retail Ltd - April 2025 - Future	Short	256.4954	256.3500	244.01
CPL	Bank Of Baroda - April 2025 - Future	Short	224.1868	229.7000	248.32
CPL	NBCC (India) Ltd - April 2025 - Future	Short	83.4448	82.0000	248.86
CPL	Colgate Palmolive (India) Ltd. - April 2025 - Future	Short	2,423.4570	2,402.1500	253.51

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

Hedging Positions through Futures as on March 31, 2025 (Contd.)

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
CPL	Polycab India Ltd. - April 2025 - Future	Short	5,241.1727	5,168.4000	253.70
CPL	Exide Industries Ltd. - April 2025 - Future	Short	360.6808	361.1500	257.56
CPL	Aarti Industries Ltd. - April 2025 - Future	Short	400.0503	392.8000	257.64
CPL	Escorts Ltd. - April 2025 - Future	Short	3,276.6470	3,268.0000	262.16
CPL	Tata Communications Ltd. - April 2025 - Future	Short	1,603.4867	1,587.2500	265.41
CPL	TVS Motors Company Ltd. - April 2025 - Future	Short	2,435.2261	2,430.0000	272.97
CPL	Bajaj Auto Ltd. - April 2025 - Future	Short	8,080.4289	7,914.7500	279.86
CPL	CESC Ltd. - April 2025 - Future	Short	152.8853	154.2900	286.06
CPL	Mahanagar Gas Ltd. - April 2025 - Future	Short	1,387.1597	1,395.0500	289.25
CPL	Cummins India Ltd. - April 2025 - Future	Short	3,010.4801	3,059.6000	297.16
CPL	Tata Chemicals Ltd. - April 2025 - Future	Short	858.3352	866.2000	297.97
CPL	Zydus Lifesciences Limited - April 2025 - Future	Short	913.5431	888.7500	308.51
CPL	IIFL Finance Ltd. - April 2025 - Future	Short	334.0490	328.6500	318.61
CPL	Astral Ltd. - April 2025 - Future	Short	1,292.4367	1,298.7000	326.13
CPL	Indian Hotels Company Ltd. - April 2025 - Future	Short	808.7449	791.7000	330.02
CPL	Cyient Ltd. - April 2025 - Future	Short	1,309.4582	1,271.7000	331.02
CPL	Syngene International Limited - April 2025 - Future	Short	722.4007	727.4500	332.01
CPL	Rbl Bank Ltd. - April 2025 - Future	Short	174.8900	174.6100	333.68
CPL	National Aluminium Company Ltd. - April 2025 - Future	Short	184.2933	176.4900	345.15
CPL	MRF Limited - April 2025 - Future	Short	1,14,899.6313	1,13,362.8000	346.58
CPL	Dixon Technologies India Ltd. - April 2025 - Future	Short	13,621.3809	13,259.7000	347.14
CPL	Piramal Enterprises Limited - April 2025 - Future	Short	1,012.9764	990.7000	347.70
CPL	P I Industries Ltd. - April 2025 - Future	Short	3,483.3658	3,447.8000	348.29
CPL	Laurus Labs Ltd. - April 2025 - Future	Short	619.3504	615.9500	349.27
CPL	Cipla Ltd. - April 2025 - Future	Short	1,516.5421	1,446.3500	351.75
CPL	Aditya Birla Capital Ltd. - April 2025 - Future	Short	183.7591	185.7000	353.08
CPL	Manappuram Finance Ltd. - April 2025 - Future	Short	232.1132	233.6500	370.70
CPL	Bandhan Bank Ltd. - April 2025 - Future	Short	147.7544	147.1700	384.65
CPL	Bank Of India - April 2025 - Future	Short	107.2181	107.6800	389.51
CPL	Hindustan Petroleum Corporation Ltd. - April 2025 - Future	Short	355.8837	361.0000	397.35
CPL	KEI Industries Ltd. - April 2025 - Future	Short	2,880.9972	2,898.6000	398.25
CPL	Jubilant Foodworks Limited - April 2025 - Future	Short	666.7998	666.6500	401.91
CPL	Power Grid Corporation Of India Ltd. - April 2025 - Future	Short	290.8307	291.7000	406.87
CPL	SRF Ltd. - April 2025 - Future	Short	2,937.2619	2,954.7500	408.75
CPL	Tube Investments Of India Ltd. - April 2025 - Future	Short	2,788.6321	2,779.6000	415.46
CPL	Lupin Ltd. - April 2025 - Future	Short	2,077.2864	2,035.1000	418.36
CPL	Apl Apollo Tubes Ltd. - April 2025 - Future	Short	1,522.4001	1,532.5500	420.34
CPL	Container Corporation Of India Ltd. - April 2025 - Future	Short	703.6818	694.7000	427.45
CPL	Havells India Ltd. - April 2025 - Future	Short	1,499.2562	1,533.9500	428.97
CPL	Bosch Ltd. - April 2025 - Future	Short	28,046.5856	28,408.9000	436.25
CPL	Indian Energy Exchange Ltd. - April 2025 - Future	Short	177.6895	176.7500	442.39
CPL	Life Insurance Corporation Of India Ltd. - April 2025 - Future	Short	797.0078	802.7500	445.24
CPL	Godrej Consumer Products Ltd. - April 2025 - Future	Short	1,122.5564	1,162.0000	447.57
CPL	Glenmark Pharmaceuticals Ltd. - April 2025 - Future	Short	1,485.8953	1,545.4500	447.57
CPL	Bharat Heavy Electricals Ltd. - April 2025 - Future	Short	214.3223	216.7900	450.93
CPL	HDFC Asset Management Company Ltd. - April 2025 - Future	Short	4,048.8322	4,035.9000	460.00
CPL	Eicher Motors Ltd. - April 2025 - Future	Short	5,391.6471	5,378.3000	460.53
CPL	Tata Power Co. Ltd. - April 2025 - Future	Short	379.3849	376.9500	473.06
CPL	Oracle Financial Services Software Ltd. - April 2025 - Future	Short	7,872.2919	7,875.6000	481.55
CPL	GMR Airports Limited - April 2025 - Future	Short	76.6590	76.1300	481.72
CPL	Maruti Suzuki India Limited - April 2025 - Future	Short	11,899.0007	11,547.8000	481.77
CPL	Coal India Ltd. - April 2025 - Future	Short	401.7437	399.0500	489.52
CPL	Ambuja Cements Ltd. - April 2025 - Future	Short	522.1223	540.3500	491.06
CPL	Adani Port And Special Economic Zone Ltd. - April 2025 - Future	Short	1,201.5549	1,187.7000	492.85
CPL	Persistent Systems Limited - April 2025 - Future	Short	5,576.0427	5,526.7000	501.00
CPL	ICICI Prudential Life Insurance Company Ltd. - April 2025 - Future	Short	598.4761	565.3000	518.33
CPL	Indian Railway Catering And Tourism Corporation Ltd. - April 2025 - Future	Short	723.3398	729.9500	524.44
CPL	Steel Authority Of India Ltd. - April 2025 - Future	Short	118.4999	115.5000	525.69
CPL	LIC Housing Finance Ltd. - April 2025 - Future	Short	574.1947	567.1000	537.10

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

Hedging Positions through Futures as on March 31, 2025 (Contd.)

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
CPL	SBI Life Insurance Company Ltd - April 2025 - Future	Short	1,557.0431	1,556.5000	558.94
CPL	IRB Infrastructure Developers Ltd - April 2025 - Future	Short	46.1212	45.3900	574.16
CPL	ICICI Lombard General Insurance Company Ltd - April 2025 - Future	Short	1,782.5154	1,796.8500	579.37
CPL	Canara Bank - April 2025 - Future	Short	89.7924	89.4800	587.47
CPL	Sun Pharmaceuticals Industries Ltd. - April 2025 - Future	Short	1,764.0928	1,739.3000	589.34
CPL	Mphasis Ltd - April 2025 - Future	Short	2,497.7488	2,510.5000	599.01
CPL	Petronet Lng Ltd. - April 2025 - Future	Short	299.2426	295.2000	615.43
CPL	ABB India Ltd - April 2025 - Future	Short	5,532.8646	5,559.9500	624.66
CPL	Hindalco Industries Ltd - April 2025 - Future	Short	701.9660	685.7000	625.95
CPL	JSW Energy Ltd. - April 2025 - Future	Short	558.2303	540.9000	648.88
CPL	Hindustan Aeronautics Ltd. - April 2025 - Future	Short	4,086.1490	4,200.5000	653.42
CPL	Tata Motors Ltd. - April 2025 - Future	Short	705.0195	678.0000	663.15
CPL	Crompton Greaves Consumer Electricals Ltd - April 2025 - Future	Short	361.8067	355.7500	663.18
CPL	Oil India Limited - April 2025 - Future	Short	390.7589	388.1000	668.64
CPL	Hindustan Unilever Ltd. - April 2025 - Future	Short	2,262.4475	2,270.0500	709.58
CPL	Torrent Pharmaceuticals Ltd. - April 2025 - Future	Short	3,246.3225	3,246.9500	711.97
CPL	Max Financial Services Ltd. - April 2025 - Future	Short	1,152.4159	1,153.6500	717.11
CPL	Jsw Steel Ltd. - April 2025 - Future	Short	1,066.8120	1,065.9500	722.00
CPL	Rec Ltd - April 2025 - Future	Short	434.4616	431.5500	725.31
CPL	Britannia Industries Ltd. - April 2025 - Future	Short	4,882.7204	4,959.6000	726.98
CPL	Coforge Limited - April 2025 - Future	Short	7,951.6531	8,124.9000	756.71
CPL	Aurobindo Pharma Ltd. - April 2025 - Future	Short	1,207.8971	1,166.6500	761.55
CPL	NTPC Ltd - April 2025 - Future	Short	361.5548	359.0500	788.12
CPL	Max Healthcare Institute Ltd. - April 2025 - Future	Short	1,143.7476	1,103.1500	804.73
CPL	Indian Oil Corporation Ltd - April 2025 - Future	Short	131.5694	128.4100	811.76
CPL	Jindal Steel & Power Ltd. - April 2025 - Future	Short	920.0116	915.0000	818.64
CPL	DLF Ltd. - April 2025 - Future	Short	695.4121	684.1000	859.67
CPL	Hero Motocorp Ltd. - April 2025 - Future	Short	3,662.2553	3,743.3500	866.29
CPL	Siemens Ltd. - April 2025 - Future	Short	5,304.7595	5,278.2500	871.78
CPL	Apollo Hospitals Enterprises Ltd. - April 2025 - Future	Short	6,634.0991	6,632.0500	873.36
CPL	Nestle India Ltd. - April 2025 - Future	Short	2,267.6750	2,261.6500	876.28
CPL	Vodafone Idea Ltd - April 2025 - Future	Short	7.0880	6.8500	877.01
CPL	Divi s Laboratories Ltd. - April 2025 - Future	Short	5,881.0500	5,808.1500	898.72
CPL	Marico Ltd. - April 2025 - Future	Short	636.6470	655.2000	926.54
CPL	Kotak Mahindra Bank Ltd. - April 2025 - Future	Short	2,137.7013	2,177.4500	930.38
CPL	Bharat Electronics Ltd. - April 2025 - Future	Short	301.2136	302.9500	931.66
CPL	Adani Energy Solutions Ltd. - April 2025 - Future	Short	832.0617	876.7500	969.11
CPL	Samvardhana Motherson International Limited - April 2025 - Future	Short	133.3798	131.6100	1,031.03
CPL	Bharat Petroleum Corporation Ltd. - April 2025 - Future	Short	278.3638	278.8500	1,076.01
CPL	Yes Bank Ltd - April 2025 - Future	Short	17.1728	16.9200	1,081.81
CPL	United Spirits Ltd. - April 2025 - Future	Short	1,393.4048	1,403.1500	1,100.41
CPL	One 97 Communications Ltd. - April 2025 - Future	Short	784.3225	786.0000	1,106.51
CPL	IDFC First Bank Limited - April 2025 - Future	Short	57.0192	55.2800	1,123.15
CPL	Shriram Finance Ltd. - April 2025 - Future	Short	678.6215	659.7500	1,141.46
CPL	Gail (India) Ltd. - April 2025 - Future	Short	179.0138	183.7000	1,175.96
CPL	Varun Beverages Ltd - April 2025 - Future	Short	532.7855	542.2000	1,277.41
CPL	Pidilite Industries Ltd. - April 2025 - Future	Short	2,848.8805	2,864.4000	1,296.03
CPL	Tech Mahindra Ltd. - April 2025 - Future	Short	1,440.8512	1,421.7000	1,327.68
CPL	Indus Towers Ltd. - April 2025 - Future	Short	347.2689	335.8500	1,390.22
CPL	Adani Green Energy Ltd. - April 2025 - Future	Short	944.1787	954.3000	1,495.13
CPL	Power Finance Corporation Ltd. - April 2025 - Future	Short	419.0915	416.7000	1,537.08
CPL	Jio Financial Services Ltd - April 2025 - Future	Short	229.6017	228.6500	1,604.62
CPL	Tata Consumer Products Ltd - April 2025 - Future	Short	974.8846	1,007.5000	1,621.80
CPL	Bajaj Finserv Ltd. - April 2025 - Future	Short	1,884.4460	2,012.9000	1,654.20
CPL	Trent Ltd - April 2025 - Future	Short	5,250.0814	5,338.7000	1,698.69
CPL	Ultratech Cement Ltd. - April 2025 - Future	Short	11,109.8121	11,572.8000	1,723.48
CPL	Adani Enterprises Ltd. - April 2025 - Future	Short	2,349.8513	2,324.4500	1,745.81
CPL	Bajaj Finance Ltd. - April 2025 - Future	Short	9,012.3012	8,989.4000	1,916.88
CPL	Tata Steel Ltd. - April 2025 - Future	Short	158.1589	155.0900	1,919.07
CPL	Mahindra & Mahindra Ltd. - April 2025 - Future	Short	2,777.9380	2,678.3000	2,023.51

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

Hedging Positions through Futures as on March 31, 2025 (Contd.)

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
CPL	Titan Company Ltd. - April 2025 - Future	Short	3,100.1098	3,078.0000	2,237.82
CPL	Vedanta Ltd. - April 2025 - Future	Short	470.2686	465.2500	2,491.54
CPL	Grasim Industries Ltd. - April 2025 - Future	Short	2,554.6511	2,618.9000	2,609.60
CPL	Oil & Natural Gas Corporation Ltd. - April 2025 - Future	Short	243.5564	247.6000	2,645.61
CPL	Axis Bank Ltd. - April 2025 - Future	Short	1,099.8462	1,105.3500	2,771.46
CPL	Bharti Airtel Ltd - April 2025 - Future	Short	1,733.3199	1,742.9500	2,841.73
CPL	State Bank Of India - April 2025 - Future	Short	770.4728	775.5500	2,867.65
CPL	Tata Consultancy Services Ltd. - April 2025 - Future	Short	3,637.6868	3,619.5500	3,077.16
CPL	ITC Ltd. - April 2025 - Future	Short	411.0542	411.4500	3,651.80
CPL	Infosys Ltd. - April 2025 - Future	Short	1,612.9064	1,578.1000	3,769.58
CPL	HDFC Bank Ltd. - April 2025 - Future	Short	1,799.8631	1,835.6000	4,856.84
CPL	ICICI Bank Ltd. - April 2025 - Future	Short	1,354.4545	1,355.5500	7,531.92
CPL	Reliance Industries Ltd. - April 2025 - Future	Short	1,292.5708	1,281.5500	9,488.92
	Total percentage of existing assets hedged through futures	-66.65%			

Other than Hedging Positions through Futures as on 31st March, 2025

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
K30	CNX Nifty - April 2025 - Future	Long	51,780.3348	51,840.8500	137.93
K30	CNX Bank Index - April 2025 - Future	Long	23,789.9877	23,637.6500	45.10
	Total percentage of existing assets hedged through futures	0.97%			

Hedging Positions through Futures as on 31st March, 2025

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
KBA	CNX Bank Index - April 2025 - Future	Long	51,778.1838	51,840.8500	281.18
KBA	CNX Nifty - April 2025 - Future	Long	23,786.4492	23,637.6500	249.26
KBA	Solar Industries India Limited - April 2025 - Future	Long	11,084.0077	11,248.6000	76.48
KBA	Hindustan Copper Ltd. - April 2025 - Future	Short	235.1100	221.6300	2.17
KBA	Steel Authority Of India Ltd. - April 2025 - Future	Short	116.7117	115.5000	1.94
KBA	United Spirits Ltd. - April 2025 - Future	Short	1,377.1000	1,403.1500	2.41
KBA	PB Fintech Ltd. - April 2025 - Future	Short	1,646.7412	1,598.5500	3.09
KBA	Biocon Ltd. - April 2025 - Future	Short	351.4731	343.4500	3.91
KBA	Mphasis Ltd - April 2025 - Future	Short	2,500.8900	2,510.5000	6.04
KBA	Larsen And Toubro Ltd. - April 2025 - Future	Short	3,500.9895	3,500.3000	6.98
KBA	Federal Bank Ltd. - April 2025 - Future	Short	194.9300	193.7800	7.80
KBA	Container Corporation Of India Ltd. - April 2025 - Future	Short	710.8978	694.7000	10.94
KBA	Bharti Airtel Ltd - April 2025 - Future	Short	1,745.2014	1,742.9500	11.59
KBA	Bajaj Finserv Ltd. - April 2025 - Future	Short	1,936.9243	2,012.9000	11.62
KBA	Tech Mahindra Ltd. - April 2025 - Future	Short	1,453.2200	1,421.7000	14.93
KBA	Aditya Birla Fashion And Retail Ltd - April 2025 - Future	Short	258.1805	256.3500	15.40
KBA	LIC Housing Finance Ltd. - April 2025 - Future	Short	576.6129	567.1000	17.67
KBA	Persistent Systems Limited - April 2025 - Future	Short	5,568.5380	5,526.7000	19.34
KBA	Zydus Lifesciences Limited - April 2025 - Future	Short	917.9320	888.7500	24.92
KBA	Bajaj Finance Ltd. - April 2025 - Future	Short	9,085.0038	8,989.4000	25.96
KBA	Godrej Properties Limited - April 2025 - Future	Short	2,172.8392	2,135.6500	27.41
KBA	Power Finance Corporation Ltd. - April 2025 - Future	Short	425.0133	416.7000	29.39
KBA	Adani Enterprises Ltd. - April 2025 - Future	Short	2,360.0205	2,324.4500	29.78
KBA	Jindal Steel & Power Ltd. - April 2025 - Future	Short	921.1970	915.0000	30.42
KBA	Indusind Bank Ltd. - April 2025 - Future	Short	655.5000	651.2500	45.02
KBA	Canara Bank - April 2025 - Future	Short	89.7834	89.4800	57.92
KBA	NTPC Ltd - April 2025 - Future	Short	365.4164	359.0500	65.03
KBA	Grasim Industries Ltd. - April 2025 - Future	Short	2,576.1046	2,618.9000	65.31
KBA	Punjab National Bank - April 2025 - Future	Short	95.0439	96.4200	77.75
KBA	ICICI Bank Ltd. - April 2025 - Future	Short	1,356.8749	1,355.5500	84.02
KBA	Reliance Industries Ltd. - April 2025 - Future	Short	1,301.6504	1,281.5500	84.77
KBA	Maruti Suzuki India Limited - April 2025 - Future	Short	11,953.3179	11,547.8000	85.28
KBA	Cummins India Ltd. - April 2025 - Future	Short	3,040.6164	3,059.6000	100.55
KBA	Glenmark Pharmaceuticals Ltd - April 2025 - Future	Short	1,483.5086	1,545.4500	101.08
KBA	Indus Towers Ltd. - April 2025 - Future	Short	346.8507	335.8500	121.50
KBA	Cipla Ltd. - April 2025 - Future	Short	1,521.4785	1,446.3500	128.99

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

Hedging Positions through Futures as on 31st March, 2025 (Contd.)

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
KBA	Samvardhana Motherson International Limited - April 2025 - Future	Short	134.1380	131.6100	141.29
KBA	DLF Ltd. - April 2025 - Future	Short	702.3267	684.1000	151.11
KBA	Hindalco Industries Ltd - April 2025 - Future	Short	699.9122	685.7000	157.24
KBA	Axis Bank Ltd. - April 2025 - Future	Short	1,107.2069	1,105.3500	165.87
KBA	Godrej Consumer Products Ltd. - April 2025 - Future	Short	1,126.8609	1,162.0000	180.17
KBA	Hindustan Unilever Ltd. - April 2025 - Future	Short	2,267.3682	2,270.0500	180.20
KBA	Titan Company Ltd. - April 2025 - Future	Short	3,088.7093	3,078.0000	190.04
KBA	Tata Consultancy Services Ltd. - April 2025 - Future	Short	3,673.0130	3,619.5500	191.77
KBA	Bank Of Baroda - April 2025 - Future	Short	224.2972	229.7000	192.59
KBA	Mahindra & Mahindra Ltd. - April 2025 - Future	Short	2,780.6798	2,678.3000	196.53
KBA	Apollo Hospitals Enterprises Ltd. - April 2025 - Future	Short	6,652.4196	6,632.0500	203.11
KBA	HDFC Bank Ltd. - April 2025 - Future	Short	1,825.4838	1,835.6000	228.27
KBA	Infosys Ltd. - April 2025 - Future	Short	1,619.2967	1,578.1000	352.83
KBA	Inter Globe Aviation Ltd - April 2025 - Future	Short	5,039.9245	5,106.8000	482.06
KBA	Ambuja Cements Ltd. - April 2025 - Future	Short	529.4777	540.3500	590.63
KBA	Adani Port And Special Economic Zone Ltd. - April 2025 - Future	Short	1,202.2113	1,187.7000	590.79
KBA	Vedanta Ltd. - April 2025 - Future	Short	471.1961	465.2500	750.18
	Total percentage of existing assets hedged through futures	-9.06%			

Other than Hedging Positions through Futures as on 31st March, 2025

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
KOP	Bharat Forge Ltd. - April 2025 - Future	Long	1,152.7619	1,148.8000	19.30
	Total percentage of existing assets hedged through futures	0.02%			

Hedging Positions through Futures as on 31st March, 2025

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
KSF	Poonawalla Fincorp Ltd. - April 2025 - Future	Long	323.7683	344.8000	75.77
KSF	Piramal Enterprises Limited-Apr2025	Short	1,000.3500	990.7000	0.26
KSF	GMR Airports Limited-Apr2025	Short	77.5300	76.1300	1.80
KSF	Dabur India Ltd.-Apr2025	Short	509.8200	509.1000	2.23
KSF	Container Corporation Of India Ltd.-Apr2025	Short	711.5000	694.7000	4.13
KSF	Max Financial Services Ltd.-Apr2025	Short	1,144.9962	1,153.6500	4.20
KSF	ICICI Lombard General Insurance Company Ltd-Apr2025	Short	1,789.7517	1,796.8500	4.72
KSF	Jindal Steel & Power Ltd.-Apr2025	Short	921.5000	915.0000	4.80
KSF	Tech Mahindra Ltd.-Apr2025	Short	1,453.6559	1,421.7000	5.08
KSF	Zydu Lifesciences Limited-Apr2025	Short	917.9237	888.7500	5.32
KSF	Hindustan Copper Ltd.-Apr2025	Short	235.1240	221.6300	32.60
KSF	Crompton Greaves Consumer Electricals Ltd-Apr2025	Short	364.0018	355.7500	6.28
KSF	Aditya Birla Capital Ltd.-Apr2025	Short	184.4386	185.7000	6.32
KSF	Glenmark Pharmaceuticals Ltd-Apr2025	Short	1,483.4847	1,545.4500	6.33
KSF	Coal India Ltd.-Apr2025	Short	403.5239	399.0500	6.45
KSF	Bharat Heavy Electricals Ltd.-Apr2025	Short	214.8525	216.7900	8.56
KSF	Trent Ltd-Apr2025	Short	5,241.5110	5,338.7000	9.34
KSF	Titan Company Ltd.-Apr2025	Short	3,089.0467	3,078.0000	11.31
KSF	Tata Power Co. Ltd.-Apr2025	Short	381.9976	376.9500	14.78
KSF	Aditya Birla Fashion And Retail Ltd-Apr2025	Short	258.1912	256.3500	15.40
KSF	P I Industries Ltd-Apr2025	Short	3,486.2307	3,447.8000	15.99
KSF	Larsen And Toubro Ltd.-Apr2025	Short	3,485.9748	3,500.3000	17.09
KSF	Shriram Finance Ltd.-Apr2025	Short	683.3765	659.7500	18.01
KSF	Indian Hotels Company Ltd.-Apr2025	Short	833.9226	791.7000	20.23
KSF	Housing & Urban Development Corporation Ltd.-Apr2025	Short	202.8895	200.5800	24.00
KSF	Lupin Ltd.-Apr2025	Short	2,102.3605	2,035.1000	26.03
KSF	Havells India Ltd.-Apr2025	Short	1,497.0762	1,533.9500	27.11
KSF	Apollo Hospitals Enterprises Ltd.-Apr2025	Short	6,653.0387	6,632.0500	28.43
KSF	Jio Financial Services Ltd-Apr2025	Short	230.4247	228.6500	29.84
KSF	Infosys Ltd.-Apr2025	Short	1,619.1934	1,578.1000	31.59
KSF	Aurobindo Pharma Ltd.-Apr2025	Short	1,200.0641	1,166.6500	31.89
KSF	REC Ltd-Apr2025	Short	437.7526	431.5500	34.59

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

Hedging Positions through Futures as on 31st March, 2025 (Contd.)

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
KSF	TVS Motors Company Ltd.-Apr2025	Short	2,441.5043	2,430.0000	38.10
KSF	Hindustan Unilever Ltd.-Apr2025	Short	2,273.5177	2,270.0500	39.09
KSF	Bank Of Baroda-Apr2025	Short	224.2878	229.7000	39.27
KSF	Grasim Industries Ltd.-Apr2025	Short	2,576.2148	2,618.9000	41.71
KSF	United Spirits Ltd.-Apr2025	Short	1,392.0391	1,403.1500	42.63
KSF	Federal Bank Ltd.-Apr2025	Short	195.4945	193.7800	43.07
KSF	Bharat Electronics Ltd.-Apr2025	Short	304.2281	302.9500	45.33
KSF	Sun Pharmaceuticals Industries Ltd.-Apr2025	Short	1,781.1157	1,739.3000	46.23
KSF	SBI Life Insurance Company Ltd-Apr2025	Short	1,568.1433	1,556.5000	47.60
KSF	Power Finance Corporation Ltd.-Apr2025	Short	422.0044	416.7000	66.74
KSF	Bajaj Finserv Ltd.-Apr2025	Short	1,935.9485	2,012.9000	71.51
KSF	NMDC Ltd.-Apr2025	Short	69.3013	69.0200	72.07
KSF	Cipla Ltd.-Apr2025	Short	1,521.4859	1,446.3500	76.83
KSF	DLF Ltd.-Apr2025	Short	702.3029	684.1000	80.59
KSF	ICICI Bank Ltd.-Apr2025	Short	1,356.8837	1,355.5500	89.67
KSF	Tata Consultancy Services Ltd.-Apr2025	Short	3,673.0283	3,619.5500	105.08
KSF	LIC Housing Finance Ltd.-Apr2025	Short	576.5778	567.1000	111.15
KSF	Vodafone Idea Ltd-Apr2025	Short	7.0078	6.8500	113.07
KSF	Steel Authority Of India Ltd.-Apr2025	Short	116.6486	115.5000	113.19
KSF	Hindalco Industries Ltd-Apr2025	Short	699.9308	685.7000	122.64
KSF	Axis Bank Ltd.-Apr2025	Short	1,107.2024	1,105.3500	128.88
KSF	Mahindra & Mahindra Ltd.-Apr2025	Short	2,780.6155	2,678.3000	147.15
KSF	Bajaj Finance Ltd.-Apr2025	Short	9,084.6959	8,989.4000	147.88
KSF	Adani Enterprises Ltd.-Apr2025	Short	2,359.7390	2,324.4500	148.15
KSF	Hindustan Aeronautics Ltd.-Apr2025	Short	4,120.3984	4,200.5000	225.38
KSF	NTPC Ltd-Apr2025	Short	365.4131	359.0500	244.11
KSF	Indusind Bank Ltd.-Apr2025	Short	655.4401	651.2500	245.94
KSF	Ambuja Cements Ltd.-Apr2025	Short	529.7682	540.3500	288.85
KSF	Inter Globe Aviation Ltd-Apr2025	Short	5,039.9592	5,106.8000	312.34
KSF	Oil & Natural Gas Corporation Ltd.-Apr2025	Short	244.2270	247.6000	356.50
KSF	CNX Nifty-Apr2025	Long	23,646.3718	23,637.6500	212.74
KSF	Reliance Industries Ltd.-Apr2025	Short	1,298.0280	1,281.5500	580.86
KSF	Adani Port And Special Economic Zone Ltd.-Apr2025	Short	1,202.2038	1,187.7000	662.78
KSF	Vedanta Ltd.-Apr2025	Short	471.0970	465.2500	749.80
KSF	Indus Towers Ltd.-Apr2025	Short	346.8295	335.8500	826.50
KSF	HDFC Bank Ltd.-Apr2025	Short	1,825.5106	1,835.6000	929.67
KSF	Bharti Airtel Ltd-Apr2025	Short	1,739.7340	1,742.9500	1,092.71
Total percentage of existing assets hedged through futures		-32.72%			

Hedging Positions through Futures as on 31st March, 2025

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
MAF	Poonawalla Fincorp Ltd. - April 2025 - Future	Long	321.2163	344.8000	95.48
MAF	Poonawalla Fincorp Ltd. - May 2025 - Future	Long	269.7601	338.5500	95.48
MAF	Aurobindo Pharma Ltd.- April 2025 - Future	Short	1,198.6929	1,166.6500	1.57
MAF	Cipla Ltd.- April 2025 - Future	Short	1,519.5800	1,446.3500	1.65
MAF	SBI Life Insurance Company Ltd- April 2025 - Future	Short	1,567.9536	1,556.5000	2.86
MAF	Federal Bank Ltd.- April 2025 - Future	Short	194.9300	193.7800	4.07
MAF	Bank Of Baroda- April 2025 - Future	Short	224.2518	229.7000	5.41
MAF	Hindustan Copper Ltd.- April 2025 - Future	Short	234.7971	221.6300	30.42
MAF	REC Ltd- April 2025 - Future	Short	437.7778	431.5500	6.80
MAF	LIC Housing Finance Ltd.- April 2025 - Future	Short	576.6247	567.1000	14.89
MAF	Tata Consultancy Services Ltd.- April 2025 - Future	Short	3,673.2137	3,619.5500	17.07
MAF	Bajaj Finance Ltd.- April 2025 - Future	Short	9,083.4461	8,989.4000	20.06
MAF	Sun Pharmaceuticals Industries Ltd.- April 2025 - Future	Short	1,781.1432	1,739.3000	23.44
MAF	Coal India Ltd.- April 2025 - Future	Short	403.5894	399.0500	23.46
MAF	HDFC Bank Ltd.- April 2025 - Future	Short	1,825.4575	1,835.6000	23.67
MAF	Adani Enterprises Ltd.- April 2025 - Future	Short	2,360.2263	2,324.4500	29.29
MAF	Bharti Airtel Ltd- April 2025 - Future	Short	1,739.7546	1,742.9500	31.29
MAF	DLF Ltd.- April 2025 - Future	Short	702.3189	684.1000	50.17

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

Hedging Positions through Futures as on 31st March, 2025 (Contd.)

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
MAF	Ambuja Cements Ltd. - April 2025 - Future	Short	529.1682	540.3500	60.08
MAF	NMDC Ltd. - April 2025 - Future	Short	69.2975	69.0200	70.77
MAF	Vedanta Ltd. - April 2025 - Future	Short	470.9231	465.2500	163.48
MAF	Inter Globe Aviation Ltd. - April 2025 - Future	Short	5,039.9573	5,106.8000	167.57
MAF	Bajaj Finserv Ltd. - April 2025 - Future	Short	1,936.0742	2,012.9000	182.82
MAF	Vodafone Idea Ltd. - April 2025 - Future	Short	7.0150	6.8500	197.94
MAF	Adani Port And Special Economic Zone Ltd. - April 2025 - Future	Short	1,202.1879	1,187.7000	241.77
	Total percentage of existing assets hedged through futures	-4.68%			

Other than Hedging Positions through Futures as on 31st March, 2025

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
MUC	Poonawalla Fincorp Ltd. - April 2025 - Future	Long	327.0833	344.8000	113.57
	Total percentage of existing assets hedged through futures	0.20%			

Other than Hedging Positions through Futures as on 31st March, 2025

Scheme	Underlying	Long / Short	Future Price when purchased	Current price of Contract	Margin maintained (Rs. In lakhs)
SEF	Bharat Forge Ltd. - April 2025 - Future	Long	1,153.0048	1,148.8000	14.47
SEF	BSE Ltd. - April 2025 - Future	Long	4,563.0500	5,399.7500	1.18
	Total percentage of existing assets hedged through futures	0.01%			

2024-25

For the period ended March, 31 2025 the following have been disclosed for the hedged transactions through futures which have been squared off / expired.

Scheme name	Kotak Balanced Advantage Fund	Kotak Equity Savings Fund	Kotak Equity Opportunities Fund	Kotak Flexicap Fund	Kotak Multi Asset Allocation Fund	Kotak Equity Arbitrage Fund
Total number of contracts where futures were bought	4,19,322.00	3,79,193.00	3,243.00	11,015.00	1,35,499.00	1,02,38,003.00
Total number of contracts where futures were sold	3,41,993.00	3,27,150.00	3,003.00	10,914.00	1,10,821.00	92,77,645.00
Gross Notional value of contracts where futures were bought	28,43,654.59	25,40,126.56	27,012.65	24,727.70	8,66,032.31	7,16,02,182.52
Gross Notional value of contracts where futures were sold	22,92,386.53	21,76,777.40	25,041.26	24,564.71	7,14,762.14	6,33,67,966.13
Net Profit / (Loss) value on all contracts combined	10,835.79	16,743.71	-282.80	661.54	11,256.54	1,08,012.11

For the period ended March, 31 2024 the following have been disclosed other than hedging transactions through futures which have been squared off / expired

Scheme name	Kotak Bluechip Fund	Kotak Emerging Equity Fund	Kotak Manufacture In India Fund	Kotak Multicap Fund
Total number of contracts where futures were bought	9,720.00	2,309.00	98.00	2,543.00
Total number of contracts where futures were sold	8,551.00	2,132.00	98.00	2,157.00
Gross Notional value of contracts where futures were bought	69,700.13	16,139.31	850.33	14,857.16
Gross Notional value of contracts where futures were sold	63,475.53	17,065.45	853.10	15,043.27
Net Profit / (Loss) value on all contracts combined	2,118.56	926.13	2.78	186.12

For the period ended March, 31 2025 the following have been disclosed for the hedged transactions through futures which have been squared off / expired.

Scheme name	Kotak Balanced Advantage Fund	Kotak Equity Savings Fund	Kotak Equity Opportunities Fund	Kotak Flexicap Fund	Kotak Bluechip Fund	Kotak Manufacture In India Fund
Total number of contracts where futures were bought	84,477	28,125	19,546	9,998	16,465	1,310
Total number of contracts where futures were sold	72,511	23,974	17,130	11,561	17,410	1,310
Gross Notional value of contracts where futures were bought	6,39,483.94	2,00,874.17	1,36,252.39	89,490.40	1,27,683.47	8,149.33
Gross Notional value of contracts where futures were sold	5,71,704.36	1,75,795.02	1,24,607.53	99,882.24	1,34,941.93	8,172.50
Net Profit / (Loss) value on all contracts combined	-327.93	2,452.85	1,917.41	-530.78	-21.53	23.16

For the period ended March, 31 2025 the following have been disclosed other than hedging transactions through futures which have been squared off / expired

Scheme name	Kotak Multi Asset Allocation Fund	Kotak Gold ETF	Kotak Emerging Equity Fund	Kotak Multicap Fund	Kotak Infrastructure and Economic Reform Fund
Total number of contracts where futures were bought	1,928	4,60,00,000	12,336	17,972	1,176
Total number of contracts where futures were sold	1,928	6,90,00,000	12,336	21,806	1,176
Gross Notional value of contracts where futures were bought	14,026.09	29,930.05	1,06,794.40	1,21,687.09	9,681.03
Gross Notional value of contracts where futures were sold	14,240.71	44,907.55	1,06,966.22	1,48,534.81	10,355.36
Net Profit / (Loss) value on all contracts combined	214.62	1,080.16	171.83	2,865.69	674.33

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

2025-26

Hedging Positions through Options as on March 31, 2026			
Underlying	Number of Contracts	Option Price when purchased	Current Option Price
Nil			

Other than Hedging Positions through Options as on March 31, 2026			
Underlying	Number of Contracts	Option Price when purchased	Current Option Price
Nil			

For the period ended March 31, 2026 the following have been disclosed for the hedging transactions through options which have been squared off/expired: NIL

For the period ended March 31, 2026 the following have been disclosed for the other than hedging transactions through options which have been squared off/expired:

Scheme Name	Kotak Multicap Fund-MUC
Total number of contracts where futures were bought	12,675.00
Total number of contracts where futures were sold	12,675.00
Gross Notional value of contracts where futures were bought	2,916.03
Gross Notional value of contracts where futures were sold	3,866.85
Net Profit / (Loss) value on all contracts combined	950.82

2024-25

Hedging Positions through Options as on March 31, 2025			
Underlying	Number of Contracts	Option Price when purchased	Current Option Price
Nil			

Other than Hedging Positions through Options as on March 31, 2025

Underlying	Number of Contracts	Option Price when purchased	Current Option Price
Nil			

For the period ended March 31, 2025 the following have been disclosed for the hedging transactions through options which have been squared off/expired: NIL

For the period ended March 31, 2025 the following have been disclosed for the other than hedging transactions through options which have been squared off/expired: NIL

Interest Rate Futures

2025-26

Other than Hedging Positions through Futures as on March 31, 2026

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

For the period ended March 31, 2026 the following have been disclosed for the hedging transactions through futures which have been squared off/expired (Rs in Lakhs): Nil

For the period ended March 31, 2026 the following have been disclosed for the other than hedging transactions through futures which have been squared off/expired (Rs in Lakhs): Nil

2024-25

Other than Hedging Positions through Futures as on March 31, 2025

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

For the period ended March 31, 2025 the following have been disclosed for the hedging transactions through futures which have been squared off/expired (Rs in Lakhs): Nil

For the period ended March 31, 2025 the following have been disclosed for the other than hedging transactions through futures which have been squared off/expired (Rs in Lakhs): Nil

Commodity Futures

2025-26

Scheme Name	Underlying Assets Name	Number of Contracts	Units Outstanding (in Kgs)	
			Long	Short
MAF	Silver ETCD	-	-	-

Notional value of futures contracts bought/(sold) by the schemes and outstanding as on March 31, 2026 in Kotak Multi Asset Allocation Fund - Nil

Net profit/(Loss) on futures transactions recognized in Revenue Account for the year ended March 31, 2026 aggregates to (565.24) Lakhs in Kotak Multi Asset Allocation Fund.

2024-25

Scheme Name	Underlying Assets Name	Number of Contracts	Units Outstanding (in Kgs)	
			Long	Short
GTF	Gold ETCD	-	-	-

Notional value of futures contracts bought/(sold) by the schemes and outstanding as on March 31, 2025 in Kotak Gold ETF - Nil

Net profit/(Loss) on futures transactions recognized in Revenue Account for the year ended March 31, 2025 aggregates to 1,080.15 Lakhs in Kotak Gold ETF

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

Interest Rate Swaps Positions as on 31st March 2026

Scheme	Purchase date	Mat Date	Notional Amount Rs	Market price date	Market price Rs	Market Value Rs	App/Dep Rs	Cparty Id	Swap Type
Kotak Bond Short Term Fund	16-Apr-2025	17-Apr-2026	5,00,00,00,000	31-Mar-2026	100.0007	5,00,00,35,000	35,000	Standard Chartered Bank	Hedging
Kotak Bond Short Term Fund	21-Jan-2026	22-Jan-2031	7,25,00,00,000	31-Mar-2026	102.5816	7,43,71,66,000	18,71,66,000	Barclays Bank Plc	Hedging
Kotak Bond Short Term Fund	9-Mar-2026	10-Mar-2031	3,00,00,00,000	31-Mar-2026	101.4087	3,04,22,61,000	4,22,61,000	Barclays Bank Plc	Hedging
Kotak Bond Short Term Fund	18-Mar-2026	22-Mar-2027	3,00,00,00,000	31-Mar-2026	100.3249	3,00,97,47,000	97,47,000	Hongkong and Shanghai Banking Corporation Ltd	Hedging
Kotak Bond Short Term Fund	18-Mar-2026	20-Mar-2028	3,00,00,00,000	31-Mar-2026	100.6393	3,01,91,79,000	1,91,79,000	Barclays Bank Plc	Hedging
Kotak Bond Short Term Fund	30-Mar-2026	5-Oct-2026	2,00,00,00,000	31-Mar-2026	100.0000	2,00,00,00,000	-	Barclays Bank Plc	Hedging
Kotak Bond Short Term Fund	30-Mar-2026	5-Oct-2026	5,25,00,00,000	31-Mar-2026	100.0000	5,25,00,00,000	-	Standard Chartered Bank	Hedging
Kotak Bond Short Term Fund	30-Mar-2026	5-Oct-2026	2,75,00,00,000	31-Mar-2026	100.0000	2,75,00,00,000	-	Hongkong and Shanghai Banking Corporation Ltd	Hedging
Kotak Credit Risk Fund	30-Mar-2026	5-Oct-2026	50,00,00,000	31-Mar-2026	100.0000	50,00,00,000	-	Standard Chartered Bank	Hedging
Kotak Credit Risk Fund	30-Mar-2026	5-Oct-2026	50,00,00,000	31-Mar-2026	100.0000	50,00,00,000	-	Barclays Bank Plc	Hedging
Kotak Credit Risk Fund	30-Mar-2026	5-Oct-2026	50,00,00,000	31-Mar-2026	100.0000	50,00,00,000	-	Hongkong and Shanghai Banking Corporation Ltd	Hedging
Kotak Savings Fund	7-Aug-2024	10-Aug-2026	50,00,00,000	31-Mar-2026	99.8263	49,91,31,500	(8,68,500)	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Savings Fund	21-Aug-2024	24-Aug-2026	1,00,00,00,000	31-Mar-2026	99.8091	99,80,91,000	(19,09,000)	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Savings Fund	20-Jan-2025	21-Jan-2027	75,00,00,000	31-Mar-2026	99.8049	74,85,36,750	(14,63,250)	Standard Chartered Bank	Hedging
Kotak Savings Fund	20-Feb-2025	18-Feb-2027	2,00,00,00,000	31-Mar-2026	99.9582	1,99,91,64,000	(8,36,000)	Barclays Bank Plc	Hedging
Kotak Savings Fund	17-Apr-2025	21-Apr-2026	1,00,00,00,000	31-Mar-2026	100.0006	1,00,00,06,000	6,000	Barclays Bank Plc	Hedging
Kotak Savings Fund	17-Apr-2025	21-Apr-2026	1,00,00,00,000	31-Mar-2026	100.0006	1,00,00,06,000	6,000	Standard Chartered Bank	Hedging
Kotak Savings Fund	21-May-2025	22-May-2026	2,00,00,00,000	31-Mar-2026	100.0308	2,00,06,16,000	6,16,000	Barclays Bank Plc	Hedging
Kotak Savings Fund	5-Jun-2025	7-Jun-2027	1,00,00,00,000	31-Mar-2026	100.7956	1,00,79,56,000	79,56,000	Dbs Bank Ltd	Hedging
Kotak Savings Fund	12-Jun-2025	15-Jun-2026	2,50,00,00,000	31-Mar-2026	100.0502	2,50,12,55,000	12,55,000	Standard Chartered Bank	Hedging
Kotak Savings Fund	12-Jun-2025	15-Jun-2026	2,50,00,00,000	31-Mar-2026	100.0497	2,50,12,42,500	12,42,500	Barclays Bank Plc	Hedging
Kotak Savings Fund	12-Nov-2025	13-Nov-2026	1,75,00,00,000	31-Mar-2026	100.3179	1,75,55,63,250	55,63,250	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Savings Fund	20-Nov-2025	22-Nov-2027	1,50,00,00,000	31-Mar-2026	101.2263	1,51,83,94,500	1,83,94,500	Hongkong and Shanghai Banking Corporation Ltd	Hedging
Kotak Savings Fund	28-Nov-2025	1-Dec-2027	1,50,00,00,000	31-Mar-2026	101.2515	1,51,87,72,500	1,87,72,500	Standard Chartered Bank	Hedging
Kotak Savings Fund	28-Nov-2025	1-Dec-2027	1,50,00,00,000	31-Mar-2026	101.2437	1,51,86,55,500	1,86,55,500	Hongkong and Shanghai Banking Corporation Ltd	Hedging
Kotak Savings Fund	23-Jan-2026	27-Jan-2027	1,50,00,00,000	31-Mar-2026	100.4067	1,50,61,00,500	61,00,500	Standard Chartered Bank	Hedging
Kotak Savings Fund	27-Jan-2026	25-Jan-2029	1,75,00,00,000	31-Mar-2026	101.5817	1,77,76,79,750	2,76,79,750	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Savings Fund	28-Jan-2026	29-Jan-2027	4,00,00,00,000	31-Mar-2026	100.4281	4,01,71,24,000	1,71,24,000	Standard Chartered Bank	Hedging
Kotak Savings Fund	29-Jan-2026	31-Jan-2028	1,50,00,00,000	31-Mar-2026	101.0040	1,51,50,60,000	1,50,60,000	Standard Chartered Bank	Hedging
Kotak Savings Fund	4-Feb-2026	5-May-2026	2,50,00,00,000	31-Mar-2026	100.0156	2,50,03,90,000	3,90,000	Dbs Bank Ltd	Hedging
Kotak Savings Fund	6-Feb-2026	5-Feb-2027	5,00,00,00,000	31-Mar-2026	100.4704	5,02,35,20,000	2,35,20,000	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Savings Fund	6-Feb-2026	5-Feb-2027	3,00,00,00,000	31-Mar-2026	100.4732	3,01,41,96,000	1,41,96,000	Dbs Bank Ltd	Hedging
Kotak Savings Fund	11-Feb-2026	14-Jan-2027	1,00,00,00,000	31-Mar-2026	100.4361	1,00,43,61,000	43,61,000	Barclays Bank Plc	Hedging
Kotak Savings Fund	11-Feb-2026	12-Jan-2027	3,00,00,00,000	31-Mar-2026	100.4289	3,01,28,67,000	1,28,67,000	Dbs Bank Ltd	Hedging
Kotak Savings Fund	11-Feb-2026	12-Jan-2027	1,50,00,00,000	31-Mar-2026	100.4278	1,50,64,17,000	64,17,000	ICICI Bank Ltd	Hedging
Kotak Savings Fund	12-Feb-2026	15-Feb-2027	1,00,00,00,000	31-Mar-2026	100.5013	1,00,50,13,000	50,13,000	Hongkong and Shanghai Banking Corporation Ltd	Hedging
Kotak Savings Fund	16-Feb-2026	16-Feb-2028	1,25,00,00,000	31-Mar-2026	101.2906	1,26,61,32,500	1,61,32,500	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Savings Fund	17-Feb-2026	10-Feb-2027	1,00,00,00,000	31-Mar-2026	100.5038	1,00,50,38,000	50,38,000	Barclays Bank Plc	Hedging
Kotak Savings Fund	17-Feb-2026	4-Feb-2030	3,00,00,00,000	31-Mar-2026	102.4127	3,07,23,81,000	7,23,81,000	Standard Chartered Bank	Hedging
Kotak Savings Fund	18-Feb-2026	14-Jan-2027	3,50,00,00,000	31-Mar-2026	100.4485	3,51,56,97,500	1,56,97,500	ICICI Bank Ltd	Hedging
Kotak Savings Fund	24-Feb-2026	23-Feb-2029	1,50,00,00,000	31-Mar-2026	102.0119	1,53,01,78,500	3,01,78,500	Hongkong and Shanghai Banking Corporation Ltd	Hedging
Kotak Savings Fund	24-Feb-2026	23-Feb-2029	3,00,00,00,000	31-Mar-2026	102.0054	3,06,01,62,000	6,01,62,000	ICICI Bank Ltd	Hedging
Kotak Savings Fund	25-Feb-2026	26-May-2026	1,50,00,00,000	31-Mar-2026	100.0331	1,50,04,96,500	4,96,500	ICICI Bank Ltd	Hedging
Kotak Savings Fund	27-Feb-2026	11-Feb-2027	3,00,00,00,000	31-Mar-2026	100.5169	3,01,55,07,000	1,55,07,000	ICICI Bank Ltd	Hedging
Kotak Savings Fund	27-Feb-2026	11-Feb-2027	2,50,00,00,000	31-Mar-2026	100.5201	2,51,30,02,500	1,30,02,500	Hongkong and Shanghai Banking Corporation Ltd	Hedging
Kotak Savings Fund	2-Mar-2026	4-Feb-2027	1,50,00,00,000	31-Mar-2026	100.4907	1,50,73,60,500	73,60,500	Barclays Bank Plc	Hedging
Kotak Savings Fund	6-Mar-2026	26-Feb-2027	2,00,00,00,000	31-Mar-2026	100.4649	2,00,92,98,000	92,98,000	Dbs Bank Ltd	Hedging
Kotak Savings Fund	12-Mar-2026	15-Jun-2026	1,25,00,00,000	31-Mar-2026	100.0278	1,25,03,47,500	3,47,500	ICICI Bank Ltd	Hedging
Kotak Savings Fund	24-Mar-2026	25-Jun-2026	1,50,00,00,000	31-Mar-2026	100.0249	1,50,03,73,500	3,73,500	Dbs Bank Ltd	Hedging
Kotak Savings Fund	24-Mar-2026	25-Jun-2026	1,50,00,00,000	31-Mar-2026	100.0249	1,50,03,73,500	3,73,500	Barclays Bank Plc	Hedging
Kotak Dynamic Bond Fund	5-Mar-2026	6-Mar-2031	2,00,00,00,000	31-Mar-2026	102.5723	2,05,14,46,000	5,14,46,000	Barclays Bank Plc	Hedging
Kotak Dynamic Bond Fund	5-Mar-2026	6-Mar-2031	2,00,00,00,000	31-Mar-2026	102.5309	2,05,06,18,000	5,06,18,000	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Corporate Bond Fund	21-Jan-2026	22-Jan-2031	5,25,00,00,000	31-Mar-2026	102.5694	5,38,48,93,500	13,48,93,500	Standard Chartered Bank	Hedging
Kotak Corporate Bond Fund	9-Mar-2026	10-Mar-2031	3,00,00,00,000	31-Mar-2026	101.4087	3,04,22,61,000	4,22,61,000	Barclays Bank Plc	Hedging
Kotak Corporate Bond Fund	18-Mar-2026	22-Mar-2027	3,00,00,00,000	31-Mar-2026	100.3249	3,00,97,47,000	97,47,000	Hongkong and Shanghai Banking Corporation Ltd	Hedging
Kotak Corporate Bond Fund	18-Mar-2026	20-Mar-2028	3,00,00,00,000	31-Mar-2026	100.6393	3,01,91,79,000	1,91,79,000	Barclays Bank Plc	Hedging
Kotak Corporate Bond Fund	30-Mar-2026	5-Oct-2026	25,00,00,000	31-Mar-2026	100.0000	25,00,00,000	-	Standard Chartered Bank	Hedging
Kotak Corporate Bond Fund	30-Mar-2026	5-Oct-2026	8,50,00,00,000	31-Mar-2026	100.0000	8,50,00,00,000	-	Barclays Bank Plc	Hedging
Kotak Corporate Bond Fund	30-Mar-2026	5-Oct-2026	2,50,00,00,000	31-Mar-2026	100.0000	2,50,00,00,000	-	Hongkong and Shanghai Banking Corporation Ltd	Hedging

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

Interest Rate Swaps Positions as on 31st March 2026 (Contd.)

Scheme	Purchase date	Mat Date	Notional Amount Rs	Market price date	Market price Rs	Market Value Rs	App/Dep Rs	Cparty Id	Swap Type
Kotak Floating Rate Fund	17-Feb-2026	18-Feb-2030	25,00,00,000	31-Mar-2026	102.4399	25,60,99,750	60,99,750	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Floating Rate Fund	17-Feb-2026	18-Feb-2030	25,00,00,000	31-Mar-2026	102.4483	25,61,20,750	61,20,750	Dbs Bank Ltd	Hedging
Kotak Floating Rate Fund	17-Feb-2026	18-Feb-2030	25,00,00,000	31-Mar-2026	102.4399	25,60,99,750	60,99,750	Barclays Bank Plc	Hedging
Kotak Floating Rate Fund	17-Feb-2026	18-Feb-2030	25,00,00,000	31-Mar-2026	102.4483	25,61,20,750	61,20,750	Hongkong and Shanghai Banking Corporation Ltd	Hedging
Kotak Floating Rate Fund	17-Feb-2026	18-Feb-2030	25,00,00,000	31-Mar-2026	102.4483	25,61,20,750	61,20,750	ICICI Bank Ltd	Hedging
Kotak Floating Rate Fund	17-Feb-2026	18-Feb-2030	2,25,00,00,000	31-Mar-2026	102.4399	2,30,48,97,750	5,48,97,750	Standard Chartered Bank	Hedging
Kotak Floating Rate Fund	5-Mar-2026	8-Jun-2026	3,00,00,00,000	31-Mar-2026	100.0338	3,00,10,14,000	10,14,000	ICICI Bank Ltd	Hedging
Kotak Floating Rate Fund	5-Mar-2026	6-Apr-2026	1,50,00,00,000	31-Mar-2026	100.0018	1,50,00,27,000	27,000	Hongkong and Shanghai Banking Corporation Ltd	Hedging
Kotak Floating Rate Fund	5-Mar-2026	7-Sep-2026	3,00,00,00,000	31-Mar-2026	100.1300	3,00,39,00,000	39,00,000	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Floating Rate Fund	5-Mar-2026	7-Dec-2026	3,00,00,00,000	31-Mar-2026	100.3219	3,00,96,57,000	96,57,000	Barclays Bank Plc	Hedging
Kotak Floating Rate Fund	6-Mar-2026	9-Apr-2026	1,00,00,00,000	31-Mar-2026	100.0025	1,00,00,25,000	25,000	Axis Bank Ltd	Hedging
Kotak Floating Rate Fund	17-Mar-2026	20-Apr-2026	1,00,00,00,000	31-Mar-2026	100.0016	1,00,00,16,000	16,000	Axis Bank Ltd	Hedging
Kotak Floating Rate Fund	17-Mar-2026	20-Apr-2026	1,00,00,00,000	31-Mar-2026	100.0016	1,00,00,16,000	16,000	Hongkong and Shanghai Banking Corporation Ltd	Hedging
Kotak Floating Rate Fund	30-Mar-2026	5-Oct-2026	2,50,00,00,000	31-Mar-2026	100.0000	2,50,00,00,000	-	Dbs Bank Ltd	Hedging
Kotak Banking and PSU Debt Fund	21-Jan-2026	22-Jan-2031	2,75,00,00,000	31-Mar-2026	102.5816	2,82,09,94,000	7,09,94,000	Barclays Bank Plc	Hedging
Kotak Banking and PSU Debt Fund	5-Mar-2026	6-Mar-2031	1,00,00,00,000	31-Mar-2026	102.5309	1,02,53,09,000	2,53,09,000	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Banking and PSU Debt Fund	18-Mar-2026	22-Mar-2027	2,00,00,00,000	31-Mar-2026	100.3249	2,00,64,98,000	64,98,000	Hongkong and Shanghai Banking Corporation Ltd	Hedging
Kotak Banking and PSU Debt Fund	18-Mar-2026	20-Mar-2028	2,00,00,00,000	31-Mar-2026	100.6393	2,01,27,86,000	1,27,86,000	Barclays Bank Plc	Hedging
Kotak Banking and PSU Debt Fund	30-Mar-2026	5-Oct-2026	1,00,00,00,000	31-Mar-2026	100.0000	1,00,00,00,000	-	Hongkong and Shanghai Banking Corporation Ltd	Hedging
Kotak Banking and PSU Debt Fund	30-Mar-2026	5-Oct-2026	1,00,00,00,000	31-Mar-2026	100.0000	1,00,00,00,000	-	Standard Chartered Bank	Hedging
Kotak Banking and PSU Debt Fund	30-Mar-2026	5-Oct-2026	25,00,00,000	31-Mar-2026	100.0000	25,00,00,000	-	Barclays Bank Plc	Hedging
Kotak Low Duration Fund	7-Aug-2024	9-Aug-2027	1,00,00,00,000	31-Mar-2026	100.0626	1,00,06,26,000	6,26,000	Hongkong and Shanghai Banking Corporation Ltd	Hedging
Kotak Low Duration Fund	6-Sep-2024	9-Sep-2026	2,00,00,00,000	31-Mar-2026	99.8146	1,99,62,92,000	(37,08,000)	Barclays Bank Plc	Hedging
Kotak Low Duration Fund	25-Sep-2024	28-Sep-2026	2,50,00,00,000	31-Mar-2026	99.8462	2,49,61,55,000	(38,45,000)	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Low Duration Fund	17-Jan-2025	20-Jan-2027	1,00,00,00,000	31-Mar-2026	99.7831	99,78,31,000	(21,69,000)	Barclays Bank Plc	Hedging
Kotak Low Duration Fund	20-Feb-2025	18-Feb-2027	50,00,00,000	31-Mar-2026	99.9561	49,97,80,500	(2,19,500)	Barclays Bank Plc	Hedging
Kotak Low Duration Fund	20-Mar-2025	22-Mar-2027	2,00,00,00,000	31-Mar-2026	100.1980	2,00,39,60,000	39,60,000	Barclays Bank Plc	Hedging
Kotak Low Duration Fund	20-Mar-2025	22-Mar-2027	75,00,00,000	31-Mar-2026	100.1980	75,14,85,000	14,85,000	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Low Duration Fund	21-Mar-2025	24-Mar-2027	1,00,00,00,000	31-Mar-2026	100.2020	1,00,20,20,000	20,20,000	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Low Duration Fund	9-Apr-2025	12-Apr-2027	1,00,00,00,000	31-Mar-2026	100.4294	1,00,42,94,000	42,94,000	Dbs Bank Ltd	Hedging
Kotak Low Duration Fund	9-Apr-2025	13-Apr-2026	50,00,00,000	31-Mar-2026	99.9983	49,99,91,500	(8,500)	Barclays Bank Plc	Hedging
Kotak Low Duration Fund	11-Sep-2025	13-Sep-2027	1,25,00,00,000	31-Mar-2026	101.0478	1,26,30,97,500	1,30,97,500	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Low Duration Fund	11-Sep-2025	12-Sep-2028	1,25,00,00,000	31-Mar-2026	102.0556	1,27,56,95,000	2,56,95,000	Standard Chartered Bank	Hedging
Kotak Low Duration Fund	30-Sep-2025	1-Oct-2027	1,50,00,00,000	31-Mar-2026	101.0726	1,51,60,89,000	1,60,89,000	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Low Duration Fund	30-Sep-2025	3-Oct-2028	1,50,00,00,000	31-Mar-2026	102.0648	1,53,09,72,000	3,09,72,000	Standard Chartered Bank	Hedging
Kotak Low Duration Fund	30-Sep-2025	3-Oct-2028	25,00,00,000	31-Mar-2026	102.0648	25,51,62,000	51,62,000	Standard Chartered Bank	Hedging
Kotak Low Duration Fund	15-Oct-2025	16-Oct-2028	1,00,00,00,000	31-Mar-2026	102.3941	1,02,39,41,000	2,39,41,000	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Low Duration Fund	19-Nov-2025	22-Nov-2027	50,00,00,000	31-Mar-2026	101.2494	50,62,47,000	62,47,000	Standard Chartered Bank	Hedging
Kotak Low Duration Fund	28-Nov-2025	1-Dec-2027	2,50,00,00,000	31-Mar-2026	101.2437	2,53,10,92,500	3,10,92,500	Hongkong and Shanghai Banking Corporation Ltd	Hedging
Kotak Low Duration Fund	3-Feb-2026	5-Feb-2029	2,50,00,00,000	31-Mar-2026	101.7157	2,54,28,92,500	4,28,92,500	Barclays Bank Plc	Hedging
Kotak Low Duration Fund	6-Feb-2026	9-Feb-2028	2,75,00,00,000	31-Mar-2026	101.0580	2,77,90,95,000	2,90,95,000	Standard Chartered Bank	Hedging
Kotak Low Duration Fund	17-Feb-2026	18-Feb-2028	4,25,00,00,000	31-Mar-2026	101.2489	4,30,30,78,250	5,30,78,250	Hongkong and Shanghai Banking Corporation Ltd	Hedging
Kotak Low Duration Fund	17-Feb-2026	18-Feb-2031	3,50,00,00,000	31-Mar-2026	102.8084	3,59,82,94,000	9,82,94,000	Hongkong and Shanghai Banking Corporation Ltd	Hedging
Kotak Low Duration Fund	25-Feb-2026	24-Feb-2027	1,50,00,00,000	31-Mar-2026	100.5393	1,50,80,89,500	80,89,500	Dbs Bank Ltd	Hedging
Kotak Low Duration Fund	27-Feb-2026	3-Mar-2031	2,50,00,00,000	31-Mar-2026	102.9388	2,57,34,70,000	7,34,70,000	Barclays Bank Plc	Hedging
Kotak Low Duration Fund	27-Feb-2026	2-Mar-2029	75,00,00,000	31-Mar-2026	102.0337	76,52,52,750	1,52,52,750	Hongkong and Shanghai Banking Corporation Ltd	Hedging
Kotak Low Duration Fund	27-Feb-2026	23-Feb-2029	75,00,00,000	31-Mar-2026	102.0103	76,50,77,250	1,50,77,250	Hongkong and Shanghai Banking Corporation Ltd	Hedging
Kotak Low Duration Fund	18-Mar-2026	22-Mar-2027	2,00,00,00,000	31-Mar-2026	100.3249	2,00,64,98,000	64,98,000	Hongkong and Shanghai Banking Corporation Ltd	Hedging
Kotak Low Duration Fund	18-Mar-2026	20-Mar-2028	2,00,00,00,000	31-Mar-2026	100.6393	2,01,27,86,000	1,27,86,000	Barclays Bank Plc	Hedging
Kotak Medium Term Fund	30-Mar-2026	5-Oct-2026	1,25,00,00,000	31-Mar-2026	100.0000	1,25,00,00,000	-	Barclays Bank Plc	Hedging
Kotak Medium Term Fund	30-Mar-2026	5-Oct-2026	50,00,00,000	31-Mar-2026	100.0000	50,00,00,000	-	Standard Chartered Bank	Hedging
Kotak Medium Term Fund	30-Mar-2026	5-Oct-2026	75,00,00,000	31-Mar-2026	100.0000	75,00,00,000	-	Hongkong and Shanghai Banking Corporation Ltd	Hedging

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

Interest Rate Swaps Positions as on 31st March 2025

Scheme	Purchase date	Mat Date	Notional Amount Rs	Market price date	Market price Rs	Market Value Rs	App/Dep Rs	Cparty Id	Swap Type
Kotak Savings Fund	29-Nov-2023	21-Nov-2025	1,50,00,00,000	31-Mar-2025	99.6325	1,49,44,87,500	(55,12,500)	Standard Chartered Bank	Hedging
Kotak Savings Fund	7-Dec-2023	4-Dec-2025	75,00,00,000	31-Mar-2025	99.6145	74,71,08,750	(28,91,250)	Hongkong And Shanghai Banking Corporation Ltd	Hedging
Kotak Savings Fund	7-Aug-2024	10-Aug-2026	50,00,00,000	31-Mar-2025	99.6387	49,81,93,500	(18,06,500)	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Savings Fund	21-Aug-2024	22-Aug-2025	1,00,00,00,000	31-Mar-2025	99.9292	99,92,92,000	(7,08,000)	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Savings Fund	24-Mar-2025	24-Aug-2026	1,00,00,00,000	31-Mar-2025	99.6113	99,61,13,000	(38,87,000)	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Savings Fund	20-Jan-2025	21-Jan-2027	75,00,00,000	31-Mar-2025	99.4014	74,55,10,500	(44,89,500)	Standard Chartered Bank	Hedging
Kotak Savings Fund	3-Feb-2025	5-May-2025	5,00,00,00,000	31-Mar-2025	99.9739	4,99,86,95,000	(13,05,000)	Axis Bank Ltd	Hedging
Kotak Savings Fund	3-Feb-2025	5-May-2025	5,00,00,00,000	31-Mar-2025	99.9741	4,99,87,05,000	(12,95,000)	ICICI Bank Ltd	Hedging
Kotak Savings Fund	25-Mar-2025	5-May-2025	2,50,00,00,000	31-Mar-2025	99.9738	2,49,93,45,000	(6,55,000)	Axis Bank Ltd	Hedging
Kotak Savings Fund	4-Feb-2025	5-May-2025	5,00,00,00,000	31-Mar-2025	99.9738	4,99,86,90,000	(13,10,000)	Axis Bank Ltd	Hedging
Kotak Savings Fund	4-Feb-2025	5-May-2025	7,50,00,00,000	31-Mar-2025	99.9745	7,49,80,87,500	(19,12,500)	ICICI Bank Ltd	Hedging
Kotak Savings Fund	25-Mar-2025	5-May-2025	2,50,00,00,000	31-Mar-2025	99.9738	2,49,93,45,000	(6,55,000)	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Savings Fund	5-Feb-2025	6-Aug-2025	2,50,00,00,000	31-Mar-2025	99.9360	2,49,84,00,000	(16,00,000)	DBS Bank Ltd	Hedging
Kotak Savings Fund	5-Feb-2025	6-Aug-2025	5,00,00,00,000	31-Mar-2025	99.9360	4,99,68,00,000	(32,00,000)	Hongkong And Shanghai Banking Corporation Ltd	Hedging
Kotak Savings Fund	6-Feb-2025	7-Aug-2025	2,50,00,00,000	31-Mar-2025	99.9282	2,49,82,05,000	(17,95,000)	Barclays Bank Plc	Hedging
Kotak Savings Fund	7-Feb-2025	11-Aug-2025	2,50,00,00,000	31-Mar-2025	99.9207	2,49,80,17,500	(19,82,500)	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Savings Fund	13-Feb-2025	14-Aug-2025	3,50,00,00,000	31-Mar-2025	99.9205	3,49,72,17,500	(27,82,500)	Standard Chartered Bank	Hedging
Kotak Savings Fund	20-Feb-2025	18-Feb-2027	2,00,00,00,000	31-Mar-2025	99.6483	1,99,29,66,000	(70,34,000)	Barclays Bank Plc	Hedging
Kotak Savings Fund	24-Feb-2025	25-Feb-2026	1,00,00,00,000	31-Mar-2025	99.8269	99,82,69,000	(17,31,000)	Barclays Bank Plc	Hedging
Kotak Savings Fund	25-Feb-2025	27-Feb-2026	1,50,00,00,000	31-Mar-2025	99.8413	1,49,76,19,500	(23,80,500)	Barclays Bank Plc	Hedging
Kotak Savings Fund	27-Feb-2025	27-Feb-2026	2,50,00,00,000	31-Mar-2025	99.8404	2,49,60,10,000	(39,90,000)	DBS Bank Ltd	Hedging
Kotak Savings Fund	27-Feb-2025	27-Feb-2026	2,50,00,00,000	31-Mar-2025	99.8404	2,49,60,10,000	(39,90,000)	DBS Bank Ltd	Hedging
Kotak Savings Fund	5-Mar-2025	6-Mar-2026	2,50,00,00,000	31-Mar-2025	99.8735	2,49,68,37,500	(31,62,500)	Barclays Bank Plc	Hedging
Kotak Savings Fund	11-Mar-2025	12-Jun-2025	3,50,00,00,000	31-Mar-2025	99.9662	3,49,88,17,000	(11,83,000)	Standard Chartered Bank	Hedging
Kotak Savings Fund	11-Mar-2025	12-Jun-2025	3,00,00,00,000	31-Mar-2025	99.9643	2,99,89,29,000	(10,71,000)	Hongkong And Shanghai Banking Corporation Ltd	Hedging
Kotak Savings Fund	12-Mar-2025	13-Mar-2026	1,00,00,00,000	31-Mar-2025	99.8821	99,88,21,000	(11,79,000)	Barclays Bank Plc	Hedging
Kotak Savings Fund	18-Mar-2025	17-Dec-2025	1,50,00,00,000	31-Mar-2025	99.9525	1,49,92,87,500	(7,12,500)	Barclays Bank Plc	Hedging
Kotak Savings Fund	18-Mar-2025	17-Dec-2025	1,00,00,00,000	31-Mar-2025	99.9525	99,95,25,000	(4,75,000)	DBS Bank Ltd	Hedging
Kotak Savings Fund	13-Mar-2025	17-Dec-2025	2,50,00,00,000	31-Mar-2025	99.9525	2,49,88,12,500	(11,87,500)	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Savings Fund	18-Mar-2025	19-Sep-2025	1,50,00,00,000	31-Mar-2025	99.9645	1,49,94,67,500	(5,32,500)	DBS Bank Ltd	Hedging
Kotak Savings Fund	18-Mar-2025	19-Jun-2025	2,50,00,00,000	31-Mar-2025	99.9711	2,49,92,77,500	(7,22,500)	Standard Chartered Bank	Hedging
Kotak Savings Fund	20-Mar-2025	18-Mar-2026	2,00,00,00,000	31-Mar-2025	99.9802	1,99,96,04,000	(3,96,000)	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Savings Fund	20-Mar-2025	18-Mar-2026	1,00,00,00,000	31-Mar-2025	99.9780	99,97,80,000	(2,20,000)	DBS Bank Ltd	Hedging
Kotak Low Duration Fund	17-May-2024	21-May-2026	1,00,00,00,000	31-Mar-2025	99.3860	99,38,60,000	(61,40,000)	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Low Duration Fund	7-Aug-2024	9-Aug-2027	1,00,00,00,000	31-Mar-2025	99.3865	99,38,65,000	(61,35,000)	Hongkong And Shanghai Banking Corporation Ltd	Hedging
Kotak Low Duration Fund	6-Sep-2024	9-Sep-2026	2,00,00,00,000	31-Mar-2025	99.6554	1,99,31,08,000	(68,92,000)	Barclays Bank Plc	Hedging
Kotak Low Duration Fund	25-Sep-2024	28-Sep-2026	2,50,00,00,000	31-Mar-2025	99.7664	2,49,41,60,000	(58,40,000)	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Low Duration Fund	17-Jan-2025	20-Jan-2027	1,00,00,00,000	31-Mar-2025	99.3564	99,35,64,000	(64,36,000)	Barclays Bank Plc	Hedging
Kotak Low Duration Fund	23-Jan-2025	24-Apr-2025	2,00,00,00,000	31-Mar-2025	99.9809	1,99,96,18,000	(3,82,000)	Barclays Bank Plc	Hedging
Kotak Low Duration Fund	28-Jan-2025	29-Apr-2025	3,00,00,00,000	31-Mar-2025	99.9744	2,99,92,32,000	(7,68,000)	DBS Bank Ltd	Hedging
Kotak Low Duration Fund	20-Feb-2025	18-Feb-2027	50,00,00,000	31-Mar-2025	99.6439	49,82,19,500	(17,80,500)	Barclays Bank Plc	Hedging
Kotak Low Duration Fund	27-Feb-2025	28-Feb-2030	2,00,00,00,000	31-Mar-2025	99.5501	1,99,10,02,000	(89,98,000)	Barclays Bank Plc	Hedging
Kotak Low Duration Fund	27-Feb-2025	28-Feb-2030	1,00,00,00,000	31-Mar-2025	99.5501	99,55,01,000	(44,99,000)	Barclays Bank Plc	Hedging
Kotak Low Duration Fund	20-Mar-2025	22-Mar-2027	2,00,00,00,000	31-Mar-2025	100.0101	2,00,02,02,000	2,02,000	Barclays Bank Plc	Hedging
Kotak Low Duration Fund	20-Mar-2025	22-Mar-2027	75,00,00,000	31-Mar-2025	100.0101	75,00,75,750	75,750	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Low Duration Fund	21-Mar-2025	24-Mar-2027	1,00,00,00,000	31-Mar-2025	100.0082	1,00,00,82,000	82,000	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Floating Rate Fund	5-Mar-2025	7-Apr-2025	50,00,00,000	31-Mar-2025	100.0000	50,00,00,000	-	Barclays Bank Plc	Hedging
Kotak Floating Rate Fund	5-Mar-2025	7-Apr-2025	50,00,00,000	31-Mar-2025	100.0006	50,00,03,000	3,000	Barclays Bank Plc	Hedging
Kotak Floating Rate Fund	13-Mar-2025	17-Apr-2025	1,25,00,00,000	31-Mar-2025	99.9947	1,24,99,33,750	(66,250)	Hongkong And Shanghai Banking Corporation Ltd	Hedging
Kotak Floating Rate Fund	24-Mar-2025	25-Apr-2025	3,00,00,00,000	31-Mar-2025	99.9823	2,99,94,69,000	(5,31,000)	DBS Bank Ltd	Hedging
Kotak Floating Rate Fund	24-Mar-2025	25-Apr-2025	3,00,00,00,000	31-Mar-2025	99.9823	2,99,94,69,000	(5,31,000)	ICICI Securities Primary Dealership Limited.	Hedging
Kotak Floating Rate Fund	24-Mar-2025	25-Apr-2025	3,00,00,00,000	31-Mar-2025	99.9823	2,99,94,69,000	(5,31,000)	Standard Chartered Bank	Hedging
Kotak Floating Rate Fund	26-Mar-2025	28-Apr-2025	25,00,00,000	31-Mar-2025	99.9770	24,99,42,500	(57,500)	Barclays Bank Plc	Hedging

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

Hedging Positions through swaps as on March 31, 2026

Kotak Bond Short Term Fund	
(i)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026 7.9050% TATA CAPITAL LTD (FORMERLY- TCFSL) (SR B 2023-24 STRIP I) 03/12/2026,7.97% ADITYA BIRLA CAPITAL LTD (SERIES D1 FY 2023-24) 13/07/2028 (L),8.30% TOYOTA FINANCIAL SERVICES INDIA LTD (SERIES 45) 25/01/2027 (L),LICHF 07.75% (Tranche 353) 23-Nov-2027 of Notional Value Rs. 5000000000 Pay Fixed (Swap residual maturity17 days) & Receive Floating (Daily Reset)
(ii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20266.61% SDL GUJARAT 07/05/2032,7.63% SDL MAHARASHTRA 31/01/2035,7.55% L&T METRO RAIL (HYDERABAD) 28/04/2035,6.99% TAMILNADU SDL 26/03/2031,7.42% SDL GUJARAT 07/02/2031,7.08% KARNATAKA SDL 12/08/2031,7.75% HDFC BANK LTD. (SERIES US - 006) 13/06/2033(L) of Notional Value Rs. 7250000000 Pay Fixed (Swap residual maturity1758 days) & Receive Floating (Daily Reset)
(iii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.56% KARNATAKA SDL 11/02/2036,7.75% HDFC BANK LTD. (SERIES US - 006) 13/06/2033(L),7.18% SDL MAHARASHTRA 10/09/2033,07.64% POWER FINANCE CORP LTD (SR BS 223)) (PUT 21/02/2026) 22/02/2033 (L),GS CG 07.24% 18/08/2055,7.55% L&T METRO RAIL (HYDERABAD) 28/04/2035,7.80% HDFC BANK LTD. (SERIES US-002) 03/05/2033 (L) of Notional Value Rs. 3000000000 Pay Fixed (Swap residual maturity1805 days) & Receive Floating (Daily Reset)
(iv)	Hedging Position through Interest Rate Swaps as on 31 Mar 202607.59% Power Finance Corp Ltd (Series 221B)) 17/01/2028 (L) of Notional Value Rs. 3000000000 Pay Fixed (Swap residual maturity356 days) & Receive Floating (Daily Reset)
(v)	Hedging Position through Interest Rate Swaps as on 31 Mar 202607.47% SIDBI (SERIES II FY 2024-25) 05/09/2029 (L),7.40% BHARTI TELECOM LIMITED DEBENTURES SERIES XXVIII 2029 01/02/2029 (L) of Notional Value Rs. 3000000000 Pay Fixed (Swap residual maturity720 days) & Receive Floating (Daily Reset)
(vi)	Hedging Position through Interest Rate Swaps as on 31 Mar 202606.74% SIDBI 2029-SERIES II OF FY 2025-26 10/01/2029 of Notional Value Rs. 2000000000 Pay Fixed (Swap residual maturity188 days) & Receive Floating (Daily Reset)
(vii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.95% TATA CAPITAL LTD (FORMERLY- TCFSL) (SERIES N FY 22-23) 08/02/2028,8.10% TATA CAPITAL HSG FIN LTD. 19/02/2027 (L),7.2503% CUBE HIGHWAYS TRUST (TRANCHE I SERIES VA) 25/04/2028,7.27% TATA CAPITAL HSG FIN LTD. (SERIES A FY 2025-26) 25/04/2028 (L) of Notional Value Rs. 5250000000 Pay Fixed (Swap residual maturity188 days) & Receive Floating (Daily Reset)
(viii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20268.12% BAJAJ FINANCE LTD. (SR 289 TR 02 OPT III) - 10/09/2027 (L),7.4669% ADITYA BIRLA CAPITAL LTD (SERIES B1 FY 2025-26) 21/11/2029 (L),7.9413% ADITYA BIRLA CAPITAL LTD (SERIES L1 FY 2024-25) 07/08/2028 (L),7.97% ADITYA BIRLA CAPITAL LTD (SERIES D1 FY 2023-24) 13/07/2028 (L),7.07% BAJAJ FINANCE LTD. (SERIES 290 TRANCHE 2) - 21/09/2028 (L) of Notional Value Rs. 2750000000 Pay Fixed (Swap residual maturity188 days) & Receive Floating (Daily Reset)
Kotak Credit Risk Fund	
(i)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026 0% JUBILANT BEVCO LIMITED. ZCB 31/05/2028 of Notional Value Rs. 5000000000 Pay Fixed (Swap residual maturity188 days) & Receive Floating (Daily Reset)
(ii)	Hedging Position through Interest Rate Swaps as on 31 Mar 202608.55% ADITYA BIRLA REAL ESTATE LTD (OPTION - 2) 30/08/2029 (L),8.65% AADHAR HOUSING FINANCE LTD. 21/08/2027 (L) of Notional Value Rs. 5000000000 Pay Fixed (Swap residual maturity188 days) & Receive Floating (Daily Reset)
(iii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20268.65% AADHAR HOUSING FINANCE LTD. 21/08/2027 (L),8.60% ADITYA BIRLA RENEWABLES LTD 24/09/2027 (L) of Notional Value Rs. 5000000000 Pay Fixed (Swap residual maturity188 days) & Receive Floating (Daily Reset)
Kotak Savings Fund	
(i)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026 7.99% MANKIND PHARMA LIMITED 16/10/2026 (L) of Notional Value Rs. 5000000000 Pay Fixed (Swap residual maturity132 days) & Receive Floating (Daily Reset)
(ii)	Hedging Position through Interest Rate Swaps as on 31 Mar 202607.44% SIDBI (2027 - SERIES III OF FY 2023-24) 04/09/2026 (L) of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity146 days) & Receive Floating (Daily Reset)
(iii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20268.65% BHARTI TELECOM LTD. (SERIES XIX) 05/11/2027 (L),6.65% LIC Housing Finance Ltd. (Tranche 419) Opt II - 15/02/2027 (L) of Notional Value Rs. 7500000000 Pay Fixed (Swap residual maturity296 days) & Receive Floating (Daily Reset)
(iv)	Hedging Position through Interest Rate Swaps as on 31 Mar 20269.40% VEDANTA LIMITED (SERIES 1) 20/02/2027 of Notional Value Rs. 2000000000 Pay Fixed (Swap residual maturity324 days) & Receive Floating (Daily Reset)
(v)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.99% MANKIND PHARMA LIMITED 16/10/2026 (L) of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity21 days) & Receive Floating (Daily Reset)
(vi)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.99% MANKIND PHARMA LIMITED 16/10/2026 (L) of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity21 days) & Receive Floating (Daily Reset)
(vii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.65% POONAWALLA FINCORP LIMITED (SR A1 FY2025-26) 21/04/2027 of Notional Value Rs. 2000000000 Pay Fixed (Swap residual maturity52 days) & Receive Floating (Daily Reset)
(viii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.123% TATA CAPITAL HSG FIN LTD. (SERIES - B OPTION - I FY 2025-26) 21/07/2027 (L),8.65% BHARTI TELECOM LTD. (SERIES XIX) 05/11/2027 (L) of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity433 days) & Receive Floating (Daily Reset)
(ix)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.8650% LIC HOUSING FINANCE LTD. (NCD TR. 443) 20/08/2026 (L),0% JUBILANT BEVCO LIMITED. ZCB 31/05/2028 of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity76 days) & Receive Floating (Daily Reset)
(x)	Hedging Position through Interest Rate Swaps as on 31 Mar 20268.78% MUTHOOT FINANCE LTD. (SERIES 30 A OPTION II) 20/05/2027,7.97% MANKIND PHARMA LIMITED 16/11/2027 (L) of Notional Value Rs. 1750000000 Pay Fixed (Swap residual maturity227 days) & Receive Floating (Daily Reset)
(xi)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.44% NABARD (SERIES 25C) 24/02/2028 (L) of Notional Value Rs. 1500000000 Pay Fixed (Swap residual maturity601 days) & Receive Floating (Daily Reset)
(xii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20268.95% NUVAMA WEALTH FINANCE LIMITED 19/05/2028 (L) of Notional Value Rs. 1500000000 Pay Fixed (Swap residual maturity610 days) & Receive Floating (Daily Reset)
(xiii)	Hedging Position through Interest Rate Swaps as on 31 Mar 202607.68% GODREJ SEEDS AND GENETICS LIMITED SERIES 1 28/01/2028 (L),07.68% GODREJ SEEDS AND GENETICS LIMITED SERIES 2 28/04/2028 (L),07.68% GODREJ SEEDS AND GENETICS LIMITED SERIES 3 28/07/2028 (L),8.40% GODREJ PROPERTIES LIMITED (SERIES 1) 25/01/2028 (L) of Notional Value Rs. 1500000000 Pay Fixed (Swap residual maturity610 days) & Receive Floating (Daily Reset)
(xiv)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.80% NABARD (SERIES 24E) 15/03/2027 (L) of Notional Value Rs. 1500000000 Pay Fixed (Swap residual maturity302 days) & Receive Floating (Daily Reset)
(xv)	Hedging Position through Interest Rate Swaps as on 31 Mar 20268.20% ADANI POWER LIMITED SERIES II 25/01/2029 of Notional Value Rs. 1750000000 Pay Fixed (Swap residual maturity1031 days) & Receive Floating (Daily Reset)
(xvi)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.80% NABARD (SERIES 24E) 15/03/2027 (L) of Notional Value Rs. 4000000000 Pay Fixed (Swap residual maturity304 days) & Receive Floating (Daily Reset)
(xvii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20268.80% 360 ONE PRIME LIMITED 22/06/2028 (L) of Notional Value Rs. 1500000000 Pay Fixed (Swap residual maturity671 days) & Receive Floating (Daily Reset)
(xviii)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026AXIS BANK LTD CD 14/01/2027 L 160126 of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity35 days) & Receive Floating (Daily Reset)
(xix)	Hedging Position through Interest Rate Swaps as on 31 Mar 20269.15% PIRAMAL FINANCE LIMITED 17/06/2027 (L),7.44% NABARD (SERIES 25C) 24/02/2028 (L),7.45% TORRENT PHARMACEUTICALS LIMITED (SERIES 1) 19/01/2028 (L),9.31% VEDANTA LIMITED (SERIES 1) 03/12/2027,7.88% MUTHOOT FINANCE LTD. (SERIES 45 B OPTION I) 22/11/2028 of Notional Value Rs. 5000000000 Pay Fixed (Swap residual maturity311 days) & Receive Floating (Daily Reset)
(xx)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026BANK OF BARODA CD 05/02/2027 (L 060226) of Notional Value Rs. 3000000000 Pay Fixed (Swap residual maturity311 days) & Receive Floating (Daily Reset)
(xxi)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026AXIS BANK LTD CD 14/01/2027 L 160126 of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity289 days) & Receive Floating (Daily Reset)

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

Hedging Positions through swaps as on March 31, 2026 (Contd.)

(xxii)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026TATA HOUSING DEVELOPMENT CO. LTD. CP 15/01/2027 L(160126),UNION BANK OF INDIA CD 19/01/2027 (L 220126) of Notional Value Rs. 3000000000 Pay Fixed (Swap residual maturity287 days) & Receive Floating (Daily Reset)
(xxiii)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026NABARD CD 14/01/2027 L 140126 of Notional Value Rs. 1500000000 Pay Fixed (Swap residual maturity287 days) & Receive Floating (Daily Reset)
(xxiv)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.30% TATA CAPITAL HSG FIN LTD. (SERIES - E FY 2025-26) 11/02/2028 (L) of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity321 days) & Receive Floating (Daily Reset)
(xxv)	Hedging Position through Interest Rate Swaps as on 31 Mar 20266.92% POWER FINANCE CORPORATION LTD (BS 258A) 16/02/2028 (L),07.68% GODREJ SEEDS AND GENETICS LIMITED SERIES 4 27/10/2028 (L) of Notional Value Rs. 1250000000 Pay Fixed (Swap residual maturity687 days) & Receive Floating (Daily Reset)
(xxvi)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026IIFL FINANCE LTD. CP 10/02/2027 (L 110226) of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity316 days) & Receive Floating (Daily Reset)
(xxvii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20266.90% SDL MAHARASHTRA 04/02/2030 of Notional Value Rs. 3000000000 Pay Fixed (Swap residual maturity1406 days) & Receive Floating (Daily Reset)
(xxviii)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026AXIS BANK LTD CD 14/01/2027 L 160126 of Notional Value Rs. 3500000000 Pay Fixed (Swap residual maturity289 days) & Receive Floating (Daily Reset)
(xxix)	Hedging Position through Interest Rate Swaps as on 31 Mar 20266.54% TAMILNADU SDL 25/02/2029 of Notional Value Rs. 1500000000 Pay Fixed (Swap residual maturity1060 days) & Receive Floating (Daily Reset)
(xxx)	Hedging Position through Interest Rate Swaps as on 31 Mar 20266.54% TAMILNADU SDL 25/02/2029 of Notional Value Rs. 3000000000 Pay Fixed (Swap residual maturity1060 days) & Receive Floating (Daily Reset)
(xxxi)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026BANK OF BARODA CD 05/02/2027 (L 060226) of Notional Value Rs. 1500000000 Pay Fixed (Swap residual maturity56 days) & Receive Floating (Daily Reset)
(xxxii)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026SIDBI CD 18/02/2027 L 180226,HDFC BANK LTD CD 24/02/2027 (250226) of Notional Value Rs. 3000000000 Pay Fixed (Swap residual maturity317 days) & Receive Floating (Daily Reset)
(xxxiii)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026SIDBI CD 18/02/2027 L 180226,NABARD CD 17/02/2027 L 170226 of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity317 days) & Receive Floating (Daily Reset)
(xxxiv)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026PUNJAB NATIONAL BANK CD 04/02/2027 L 060226 of Notional Value Rs. 1500000000 Pay Fixed (Swap residual maturity310 days) & Receive Floating (Daily Reset)
(xxxv)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026PUNJAB AND SIND BANK CD 26/02/2027 (L 270226) of Notional Value Rs. 2000000000 Pay Fixed (Swap residual maturity332 days) & Receive Floating (Daily Reset)
(xxxvi)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026182 DAYS TREASURY BILL 06/08/2026 of Notional Value Rs. 1250000000 Pay Fixed (Swap residual maturity76 days) & Receive Floating (Daily Reset)
(xxxvii)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026CANARA BANK CD 28/01/2027 (L 300126) of Notional Value Rs. 1500000000 Pay Fixed (Swap residual maturity86 days) & Receive Floating (Daily Reset)
(xxxviii)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026CANARA BANK CD 28/01/2027 (L 300126) of Notional Value Rs. 1500000000 Pay Fixed (Swap residual maturity86 days) & Receive Floating (Daily Reset)
Kotak Dynamic Bond Fund	
(i)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026 GS CG 6.90% 15-04-2065 of Notional Value Rs. 2000000000 Pay Fixed (Swap residual maturity1801 days) & Receive Floating (Daily Reset)
(ii)	Hedging Position through Interest Rate Swaps as on 31 Mar 202607.54% TAMILNADU SDL 11/02/2036 of Notional Value Rs. 2000000000 Pay Fixed (Swap residual maturity1801 days) & Receive Floating (Daily Reset)
Kotak Corporate Bond Fund	
(i)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026 7.70% SDL MAHARASHTRA 08/03/2031,SDL 7.19% TAMIL NADU 17/09/2033,6.90% REC LTD. (SERIES 201-B) 31/03/2031 (L),7.14% NATIONAL HOUSING BANK LTD 17-11-2034,7.54% SDL BIHAR 03/09/2033,7.55% L&T METRO RAIL (HYDERABAD) 28/04/2035,7.63% SDL MAHARASHTRA 31/01/2035,7.65% SDL BIHAR 24/12/2033 of Notional Value Rs. 5250000000 Pay Fixed (Swap residual maturity1758 days) & Receive Floating (Daily Reset)
(ii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.75% HDFC BANK LTD. (SERIES US - 006) 13/06/2023(L),7.18% SDL MAHARASHTRA 10/09/2033,7.63% SDL MAHARASHTRA 31/01/2035,7.29% NATIONAL HOUSING BANK LTD (BOND 2031) 04-07-2031,GS CG 6.90% 15-04-2065,7.65% SDL BIHAR 24/12/2033,7.14% NATIONAL HOUSING BANK LTD 17-11-2034,7.56% KARNATAKA SDL 11/02/2036 of Notional Value Rs. 3000000000 Pay Fixed (Swap residual maturity1805 days) & Receive Floating (Daily Reset)
(iii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20268.18% MAHINDRA & MAHINDRA FIN SER LTD. (SR AB2024) 31/05/2029 PUT 19/09/2025 of Notional Value Rs. 3000000000 Pay Fixed (Swap residual maturity356 days) & Receive Floating (Daily Reset)
(iv)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.9413% ADITYA BIRLA CAPITAL LTD (SERIES L1 FY 2024-25) 07/08/2028 (L),7.97% ADITYA BIRLA CAPITAL LTD (SERIES D1 FY 2023-24) 13/07/2028 (L) of Notional Value Rs. 3000000000 Pay Fixed (Swap residual maturity720 days) & Receive Floating (Daily Reset)
(v)	Hedging Position through Interest Rate Swaps as on 31 Mar 202607.39% SIDBI (SERIES IX OF FY 2024-25) 21/03/2030 (L) of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity188 days) & Receive Floating (Daily Reset)
(vi)	Hedging Position through Interest Rate Swaps as on 31 Mar 202606.74% SIDBI 2029-SERIES II OF FY 2025-26 10/01/2029,8.30% SMFG INDIA CREDIT CO LTD. (SR 109 OPT I) 30/06/2027 (L),07.22% SIDBI 2030-SERIES V OF FY 2025-26 10/04/2029,07.49% SIDBI (SERIES VIII OF FY 2024-25) 11/06/2029 (L),8.25% SMFG INDIA HOME FINANCE CO LTD. (SERIES 26) 28/05/2027 (L),7.25% SMFG INDIA HOME FINANCE CO LTD. (SERIES 30) 04/09/2028 (L) of Notional Value Rs. 8500000000 Pay Fixed (Swap residual maturity188 days) & Receive Floating (Daily Reset)
(vii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.80% TATA CAPITAL HSG FIN LTD. (SERIES D FY 2022-23 OPTION II) 05/08/2027 (L),7.27% TATA CAPITAL HSG FIN LTD. (SERIES A FY 2025-26) 25/04/2028 (L),6.95% VERTIS INFRASTRUCTURE TRUST 2028 SERIES V 26/06/2028 of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity188 days) & Receive Floating (Daily Reset)
Kotak Floating Rate Fund	
(i)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026 7.19% KARNATAKA SDL 11/08/2032 of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity1420 days) & Receive Floating (Daily Reset)
(ii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.19% KARNATAKA SDL 11/08/2032 of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity1420 days) & Receive Floating (Daily Reset)
(iii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.19% KARNATAKA SDL 11/08/2032 of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity1420 days) & Receive Floating (Daily Reset)
(iv)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.19% KARNATAKA SDL 11/08/2032 of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity1420 days) & Receive Floating (Daily Reset)
(v)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.19% KARNATAKA SDL 11/08/2032 of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity1420 days) & Receive Floating (Daily Reset)
(vi)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.31% TAMILNADU SDL 11/02/2033,7.19% KARNATAKA SDL 11/08/2032,7.55% L&T METRO RAIL (HYDERABAD) 28/04/2035 of Notional Value Rs. 2250000000 Pay Fixed (Swap residual maturity1420 days) & Receive Floating (Daily Reset)
(vii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20260% JUBILANT BEVCO LIMITED. ZCB 31/05/2028,HDFC BANK LTD CD 24/02/2027 (250226),7.45% BHARTI TELECOM LTD. (SERIES XXVI) 15/12/2028 (L) of Notional Value Rs. 3000000000 Pay Fixed (Swap residual maturity69 days) & Receive Floating (Daily Reset)
(viii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20266.92% POWER FINANCE CORPORATION LTD (BS 258A) 16/02/2028 (L) of Notional Value Rs. 1500000000 Pay Fixed (Swap residual maturity6 days) & Receive Floating (Daily Reset)

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

Hedging Positions through swaps as on March 31, 2026 (Contd.)

(ix)	Hedging Position through Interest Rate Swaps as on 31 Mar 20269.31% VEDANTA LIMITED (SERIES 1) 03/12/2027,8.05% TATA CAPITAL HSG FIN LTD. (SR A FY 2024-25) 18/06/2029 (L),7.86% TATA CAPITAL HSG FIN LTD. (SR C FY 2024-25) 21/09/2029 (L),7.30% TATA CAPITAL HSG FIN LTD. (SERIES - E FY 2025-26) 11/02/2028 (L) of Notional Value Rs. 3000000000 Pay Fixed (Swap residual maturity160 days) & Receive Floating (Daily Reset)
(x)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.53% NABARD (SERIES 25E) 24/03/2028 (L),6.95% RURAL ELECTRIFICATION CORPORATION LTD. SERIES 251 18/02/2028(L),7.27% NABARD (SERIES 26C) 23/02/2029 (L) of Notional Value Rs. 3000000000 Pay Fixed (Swap residual maturity251 days) & Receive Floating (Daily Reset)
(xi)	Hedging Position through Interest Rate Swaps as on 31 Mar 20268.40% GODREJ PROPERTIES LIMITED (SERIES 1) 25/01/2028 (L),8.55% HDFC BANK LTD. (SERIES V-004) 27/03/2029 (L) of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity9 days) & Receive Floating (Daily Reset)
(xii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.25% EMBASSY OFFICE PARKS REIT (SERIES XV) 24/07/2035 (PUT 24/07/2030 7.45%) of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity20 days) & Receive Floating (Daily Reset)
(xiii)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026BANK OF BARODA CD 05/02/2027 (L 060226) of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity20 days) & Receive Floating (Daily Reset)
(xiv)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.5934% L&T FINANCE LTD (SR A OPT II 2025 - 26) 29/06/2028 (L),6.92% POWER FINANCE CORPORATION LTD (BS 258A) 16/02/2028 (L),7.27% PFC LTD (SERIES BS 242A) 15/10/2031 (L),SIDBI CD 04/02/2027 L 040226 of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity188 days) & Receive Floating (Daily Reset)
Kotak Banking and PSU Debt Fund	
(i)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026 7.75% HDFC BANK LTD. (SERIES US - 006) 13/06/2033(L),7.14% MADHYA PRADESH SDL- 19/03/2032,7.80% HDFC BANK LTD. (SERIES AA-010) 06/09/2032 (L),7.14% NATIONAL HOUSING BANK LTD 17-11-2034,SDL 7.19% TAMIL NADU 17/09/2033,7.42% SDL GUJARAT 07/02/2031 of Notional Value Rs. 2750000000 Pay Fixed (Swap residual maturity1758 days) & Receive Floating (Daily Reset)
(ii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.49% KARNATAKA SDL 04/02/2035,07.54% TAMILNADU SDL 11/02/2036,6.98% SDL GUJARAT 26/11/2032,7.80% HDFC BANK LTD. (SERIES US-002) 03/05/2033 (L) of Notional Value Rs. 2000000000 Pay Fixed (Swap residual maturity1801 days) & Receive Floating (Daily Reset)
(iii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20266.67% NABFID (BONDS SERIES NABFID2026-3) 30/05/2030 (L),07.75% Power Finance Corp Ltd (Sr 203-B) 11/06/2030 (L) of Notional Value Rs. 2000000000 Pay Fixed (Swap residual maturity356 days) & Receive Floating (Daily Reset)
(iv)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.60% PFC LTD (SERIES BS 237A) 13/04/2029 (L) of Notional Value Rs. 2000000000 Pay Fixed (Swap residual maturity720 days) & Receive Floating (Daily Reset)
(v)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026CANARA BANK CD 28/01/2027 (L 300126) of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity188 days) & Receive Floating (Daily Reset)
(vi)	Hedging Position through Interest Rate Swaps as on 31 Mar 20268.55% HDFC BANK LTD. (SERIES V-004) 27/03/2029 (L) of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity188 days) & Receive Floating (Daily Reset)
(vii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20268.80% Food Corporation Of India 22/03/2028 (L) of Notional Value Rs. 250000000 Pay Fixed (Swap residual maturity188 days) & Receive Floating (Daily Reset)
Kotak Low Duration Fund	
(i)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026 8.12% BAJAJ FINANCE LTD. (SR 289 TR 02 OPT III) - 10/09/2027 (L) of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity496 days) & Receive Floating (Daily Reset)
(ii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20268.0956% ADITYA BIRLA HOUSING FIN LTD. (SERIES E1 FY 2024-25) 22/12/2026 of Notional Value Rs. 2000000000 Pay Fixed (Swap residual maturity162 days) & Receive Floating (Daily Reset)
(iii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.55% REC LTD. (SERIES 237) 31/10/2026 (L),7.71% REC LTD. (SERIES 230-A) 26/02/2027 (L),BANK OF BARODA CD 05/02/2027 (L 060226) of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity181 days) & Receive Floating (Daily Reset)
(iv)	Hedging Position through Interest Rate Swaps as on 31 Mar 20268.65% BHARTI TELECOM LTD. (SERIES XIX) 05/11/2027 (L),8.10% BAJAJ HOUSING FINANCE LTD. (OPTION I) 08-07-2027 of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity295 days) & Receive Floating (Daily Reset)
(v)	Hedging Position through Interest Rate Swaps as on 31 Mar 20269.40% VEDANTA LIMITED (SERIES 1) 20/02/2027 of Notional Value Rs. 500000000 Pay Fixed (Swap residual maturity324 days) & Receive Floating (Daily Reset)
(vi)	Hedging Position through Interest Rate Swaps as on 31 Mar 20268.15% PNB HOUSING FINANCE LIMITED (SERIES LXV) 29/07/2027 (L),7.25% EMBASSY OFFICE PARKS REIT (SERIES XV) 24/07/2035 (PUT 24/07/2030 7.45%) of Notional Value Rs. 2000000000 Pay Fixed (Swap residual maturity356 days) & Receive Floating (Daily Reset)
(vii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20269.50% VEDANTA LIMITED (SERIES 2) 20/08/2027 of Notional Value Rs. 750000000 Pay Fixed (Swap residual maturity356 days) & Receive Floating (Daily Reset)
(viii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20268.78% MUTHOOT FINANCE LTD. (SERIES 30 A OPTION II) 20/05/2027,7.96% EMBASSY OFFICE PARKS REIT (SERIES XI NCD) 27/09/2027 of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity358 days) & Receive Floating (Daily Reset)
(ix)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.66% BAJAJ HOUSING FINANCE LTD. (SERIES 32 TRANCHE 5) OPTION I 20-03-2028 of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity377 days) & Receive Floating (Daily Reset)
(x)	Hedging Position through Interest Rate Swaps as on 31 Mar 20268.95% BHARTI TELECOM LTD. (SERIES-XVII) 04/12/2026 (L) of Notional Value Rs. 500000000 Pay Fixed (Swap residual maturity13 days) & Receive Floating (Daily Reset)
(xi)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.7951% BAJAJ FINANCE LTD. (SERIES 289 TRANCHE 8) - 10/12/2027 (L) of Notional Value Rs. 1250000000 Pay Fixed (Swap residual maturity531 days) & Receive Floating (Daily Reset)
(xii)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026SDL 6.92% TAMIL NADU 26/09/2029 of Notional Value Rs. 1250000000 Pay Fixed (Swap residual maturity896 days) & Receive Floating (Daily Reset)
(xiii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.7951% BAJAJ FINANCE LTD. (SERIES 289 TRANCHE 8) - 10/12/2027 (L),8.37% AADHAR HOUSING FINANCE LTD. 29/05/2028 (L) of Notional Value Rs. 1500000000 Pay Fixed (Swap residual maturity549 days) & Receive Floating (Daily Reset)
(xiv)	Hedging Position through Interest Rate Swaps as on 31 Mar 202607.99% GODREJ SEEDS AND GENETICS LIMITED (SERIES 1) 26/12/2028 (L),07.99% GODREJ SEEDS AND GENETICS LIMITED SERIES 2 26/03/2029 (L) of Notional Value Rs. 1500000000 Pay Fixed (Swap residual maturity917 days) & Receive Floating (Daily Reset)
(xv)	Hedging Position through Interest Rate Swaps as on 31 Mar 202607.99% GODREJ SEEDS AND GENETICS LIMITED SERIES 2 26/03/2029 (L) of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity917 days) & Receive Floating (Daily Reset)
(xvi)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.03% TAMILNADU SDL 11/09/2029 of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity930 days) & Receive Floating (Daily Reset)
(xvii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.66% BAJAJ HOUSING FINANCE LTD. (SERIES 32 TRANCHE 5) OPTION I 20-03-2028 of Notional Value Rs. 500000000 Pay Fixed (Swap residual maturity601 days) & Receive Floating (Daily Reset)
(xviii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.66% BAJAJ HOUSING FINANCE LTD. (SERIES 32 TRANCHE 5) OPTION I 20-03-2028 of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity610 days) & Receive Floating (Daily Reset)
(xix)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.15% KARNATAKA SDL 28/07/2031 of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity1042 days) & Receive Floating (Daily Reset)
(xx)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.45% BHARTI TELECOM LTD. (SERIES XXVI) 15/12/2028 (L),7.44% NABARD (SERIES 25C) 24/02/2028 (L) of Notional Value Rs. 2750000000 Pay Fixed (Swap residual maturity680 days) & Receive Floating (Daily Reset)
(xxi)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.40% BHARTI TELECOM LIMITED DEBENTURES SERIES XXVIII 29 01/02/2029 (L),0% JTPM METAL TRADERS LIMITED 30/04/2030,8.20% ADANI POWER LIMITED SERIES II 25/01/2029 of Notional Value Rs. 4250000000 Pay Fixed (Swap residual maturity689 days) & Receive Floating (Daily Reset)
(xxii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.31% TAMILNADU SDL 11/02/2033,7.19% KARNATAKA SDL 11/08/2032 of Notional Value Rs. 3500000000 Pay Fixed (Swap residual maturity1785 days) & Receive Floating (Daily Reset)

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

Hedging Positions through swaps as on March 31, 2026 (Contd.)

(xxiii)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026HDFC BANK LTD CD 24/02/2027 (250226) of Notional Value Rs. 1500000000 Pay Fixed (Swap residual maturity330 days) & Receive Floating (Daily Reset)
(xxiv)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.15% KARNATAKA SDL 28/07/2031 of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity1798 days) & Receive Floating (Daily Reset)
(xxv)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026SDL 6.92% TAMIL NADU 26/09/2029 of Notional Value Rs. 750000000 Pay Fixed (Swap residual maturity1067 days) & Receive Floating (Daily Reset)
(xxvi)	Hedging Position through Interest Rate Swaps as on 31 Mar 20266.54% TAMILNADU SDL 25/02/2029,7.31% TAMILNADU SDL 11/02/2033 of Notional Value Rs. 750000000 Pay Fixed (Swap residual maturity1060 days) & Receive Floating (Daily Reset)
(xxvii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.44% NABARD (SERIES 25C) 24/02/2028 (L),7.25% RJ CORP LIMITED (CALL 12/27 & 06/28) 08/12/2028 of Notional Value Rs. 2000000000 Pay Fixed (Swap residual maturity356 days) & Receive Floating (Daily Reset)
(xxviii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.02% BAJAJ HOUSING FINANCE LTD. (SERIES 32 TRANCHE 8) 26-05-2028 of Notional Value Rs. 2000000000 Pay Fixed (Swap residual maturity720 days) & Receive Floating (Daily Reset)
Kotak Medium Term Fund	
(i)	Hedging Position through Interest Rate Swaps as on 31 Mar 2026 08.55% ADITYA BIRLA REAL ESTATE LTD (OPTION - 2) 30/08/2029 (L),8.20% ADANI POWER LIMITED SERIES II 25/01/2029 of Notional Value Rs. 1250000000 Pay Fixed (Swap residual maturity188 days) & Receive Floating (Daily Reset)
(ii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20267.73% EMBASSY OFFICE PARKS REIT (SERIES XII NCD) 14/12/2029 of Notional Value Rs. 500000000 Pay Fixed (Swap residual maturity188 days) & Receive Floating (Daily Reset)
(iii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20268.60% ADITYA BIRLA RENEWABLES LTD 24/09/2027 (L),8.65% AADHAR HOUSING FINANCE LTD. 21/08/2027 (L) of Notional Value Rs. 750000000 Pay Fixed (Swap residual maturity188 days) & Receive Floating (Daily Reset)
Hedging Positions through swaps as on March 31, 2025	
Kotak Savings Fund	
(i)	Hedging Position through Interest Rate Swaps as on 31 Mar 2025 8.80% BHARTI TELECOM LTD. (SERIES-X) 21/11/2025 (L) of Notional Value Rs. 1500000000 Pay Fixed (Swap residual maturity235 days) & Receive Floating (Daily Reset)
(ii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20258.90% BHARTI TELECOM LTD. (SERIES XVI) 04/12/2025 (L) of Notional Value Rs. 750000000 Pay Fixed (Swap residual maturity248 days) & Receive Floating (Daily Reset)
(iii)	Hedging Position through Interest Rate Swaps as on 31 Mar 202507.44% SIDBI (2027 - SERIES III OF FY 2023-24) 04/09/2026 (L) of Notional Value Rs. 500000000 Pay Fixed (Swap residual maturity497 days) & Receive Floating (Daily Reset)
(iv)	Hedging Position through Interest Rate Swaps as on 31 Mar 2025HDFC BANK LTD CD 18/12/2025 (L 261224),7.83% BAJAJ HOUSING FINANCE LTD. (SERIES 30 TRANCHE 6) 12-12-2025 of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity144 days) & Receive Floating (Daily Reset)
(v)	Hedging Position through Interest Rate Swaps as on 31 Mar 202507.44% SIDBI (2027 - SERIES III OF FY 2023-24) 04/09/2026 (L) of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity511 days) & Receive Floating (Daily Reset)
(vi)	Hedging Position through Interest Rate Swaps as on 31 Mar 20258.65% BHARTI TELECOM LTD. (SERIES XIX) 05/11/2027 (L) of Notional Value Rs. 750000000 Pay Fixed (Swap residual maturity661 days) & Receive Floating (Daily Reset)
(vii)	Hedging Position through Interest Rate Swaps as on 31 Mar 2025INDUSIND BANK CD 21/11/2025 (L 221124),BHARTI TELECOM LTD. CP 17/10/2025 (L 221024) of Notional Value Rs. 5000000000 Pay Fixed (Swap residual maturity35 days) & Receive Floating (Daily Reset)
(viii)	Hedging Position through Interest Rate Swaps as on 31 Mar 2025INDUSIND BANK CD 20/01/2026 (L 200125),PUNJAB NATIONAL BANK CD 05/12/2025 L 091224,HDFC BANK LTD CD 04/12/2025 (L 051224) of Notional Value Rs. 5000000000 Pay Fixed (Swap residual maturity35 days) & Receive Floating (Daily Reset)
(ix)	Hedging Position through Interest Rate Swaps as on 31 Mar 2025MUTHOOT FINANCE LTD. CP 15/01/2026 (L170125),7.40% NABARD (SERIES 23A-R2) 30/01/2026 (L) of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity35 days) & Receive Floating (Daily Reset)
(x)	Hedging Position through Interest Rate Swaps as on 31 Mar 2025BAHADUR CHAND INVESTMENTS PRIVATE LIMITED CP 05/08/2025 (L 130924),ICICI SECURITIES LIMITED CP 16/01/2026 (L 170125),INDUSIND BANK CD 03/02/2026 (L 030225),7.7201% LIC HOUSING FINANCE LTD. (TRANCHE 426) 12/02/2026,INDUSIND BANK CD 19/08/2025 (L 200824),INDUSIND BANK CD 21/11/2025 (L 221124) of Notional Value Rs. 5000000000 Pay Fixed (Swap residual maturity35 days) & Receive Floating (Daily Reset)
(xi)	Hedging Position through Interest Rate Swaps as on 31 Mar 20257.60% REC LTD. (SERIES 219) 27/02/2026 (L),8.17% EMBASSY OFFICE PARKS REIT SR X 05/09/2025,CREDILA FINANCIAL SERVICES LTD CP 02/02/2026 (L 030225),8.00% BAJAJ HOUSING FINANCE LTD. 16-02-2026,INDUSIND BANK CD 03/02/2026 (L 030225),7.70% HDB FIN SER LTD. (SR 2022 A/1 (FX) 181 OPT II) 11/08/2025 (L),IDFC FIRST BANK CD 30/01/2026 L 300125,8.65% GRIHUM HOUSING FINANCE L (POONAWALLA HSG FIN L (PHFL 8.65% 2025 SERIES III) 26/06/2025 (L) of Notional Value Rs. 7500000000 Pay Fixed (Swap residual maturity35 days) & Receive Floating (Daily Reset)
(xii)	Hedging Position through Interest Rate Swaps as on 31 Mar 2025MUTHOOT FINANCE LTD. CP 15/01/2026 (L170125),7.60% REC LTD. (SERIES 219) 27/02/2026 (L),CANARA BANK CD 24/02/2026 L 240225,INDUSIND BANK CD 24/02/2026 (L 240225) of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity35 days) & Receive Floating (Daily Reset)
(xiii)	Hedging Position through Interest Rate Swaps as on 31 Mar 2025INDIAN BANK CD 19/01/2026 (L 200125),PANATONE FINVEST LTD CP 13/01/2026 (L140125) of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity128 days) & Receive Floating (Daily Reset)
(xiv)	Hedging Position through Interest Rate Swaps as on 31 Mar 2025CANARA BANK CD 04/02/2026 L 040225 of Notional Value Rs. 5000000000 Pay Fixed (Swap residual maturity128 days) & Receive Floating (Daily Reset)
(xv)	Hedging Position through Interest Rate Swaps as on 31 Mar 2025INDIAN BANK CD 19/01/2026 (L 200125),ADITYA BIRLA FINANCE LTD. CP 06/02/2026 (070225) of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity129 days) & Receive Floating (Daily Reset)
(xvi)	Hedging Position through Interest Rate Swaps as on 31 Mar 2025UNION BANK OF INDIA CD 03/02/2026 (L 030225),NABARD CD 05/02/2026 L 050225 of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity133 days) & Receive Floating (Daily Reset)
(xvii)	Hedging Position through Interest Rate Swaps as on 31 Mar 2025UNION BANK OF INDIA CD 16/01/2026 (L 200125),7.60% REC LTD. (SERIES 219) 27/02/2026 (L),SIDBI CD 06/02/2026 L 060225 of Notional Value Rs. 3500000000 Pay Fixed (Swap residual maturity136 days) & Receive Floating (Daily Reset)
(xviii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20259.40% VEDANTA LIMITED (SERIES 1) 20/02/2027 of Notional Value Rs. 2000000000 Pay Fixed (Swap residual maturity689 days) & Receive Floating (Daily Reset)
(xix)	Hedging Position through Interest Rate Swaps as on 31 Mar 20257.60% REC LTD. (SERIES 219) 27/02/2026 (L) of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity331 days) & Receive Floating (Daily Reset)
(xx)	Hedging Position through Interest Rate Swaps as on 31 Mar 2025NABARD CD 13/03/2026 L 130325,7.57% NABARD (SERIES 23G) 19/03/2026 (L) of Notional Value Rs. 1500000000 Pay Fixed (Swap residual maturity333 days) & Receive Floating (Daily Reset)
(xxi)	Hedging Position through Interest Rate Swaps as on 31 Mar 20257.99% MANKIND PHARMA LIMITED 16/10/2026 (L) of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity333 days) & Receive Floating (Daily Reset)
(xxii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20257.57% NABARD (SERIES 23G) 19/03/2026 (L) of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity333 days) & Receive Floating (Daily Reset)
(xxiii)	Hedging Position through Interest Rate Swaps as on 31 Mar 20257.50% NABARD (SERIES 24A) 31/08/2026 (L),7.99% MANKIND PHARMA LIMITED 16/10/2026 (L),7.8650% LIC HOUSING FINANCE LTD. (NCD TR. 443) 20/08/2026 (L) of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity340 days) & Receive Floating (Daily Reset)
(xxvi)	Hedging Position through Interest Rate Swaps as on 31 Mar 2025SIDBI CD 05/12/2025 L 051224,TORRENT ELECTRICALS LTD. CP 27/08/2025 (L 040325) of Notional Value Rs. 3500000000 Pay Fixed (Swap residual maturity73 days) & Receive Floating (Daily Reset)
(xxv)	Hedging Position through Interest Rate Swaps as on 31 Mar 2025CANARA BANK CD 05/03/2026 (L 050325),BHARTI TELECOM LTD. CP 17/10/2025 (L 221024) of Notional Value Rs. 3000000000 Pay Fixed (Swap residual maturity73 days) & Receive Floating (Daily Reset)

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 1 (Contd.)

Hedging Positions through swaps as on March 31, 2026 (Contd.)

- (xxvi) Hedging Position through Interest Rate Swaps as on 31 Mar 20257.9237% BAJAJ HOUSING FINANCE LTD. (OPTION II) 16/03/2026,6.75% Sikka Ports & Terminals Ltd. (PPD12) 22/04/2026 of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity347 days) & Receive Floating (Daily Reset)
- (xxvii) Hedging Position through Interest Rate Swaps as on 31 Mar 2025AXIS BANK LTD CD 05/03/2026 L060325 of Notional Value Rs. 1500000000 Pay Fixed (Swap residual maturity261 days) & Receive Floating (Daily Reset)
- (xxviii) Hedging Position through Interest Rate Swaps as on 31 Mar 2025ADITYA BIRLA FINANCE LTD. CP 06/02/2026 (070225),AXIS BANK LTD CD 05/03/2026 L060325 of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity261 days) & Receive Floating (Daily Reset)
- (xxix) Hedging Position through Interest Rate Swaps as on 31 Mar 2025INDIAN BANK CD 19/01/2026 (L 200125),7.60% REC LTD. (SERIES 219) 27/02/2026 (L) of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity261 days) & Receive Floating (Daily Reset)
- (xxx) Hedging Position through Interest Rate Swaps as on 31 Mar 2025AXIS BANK LTD CD 07/01/2026 L090125 of Notional Value Rs. 1500000000 Pay Fixed (Swap residual maturity172 days) & Receive Floating (Daily Reset)
- (xxxi) Hedging Position through Interest Rate Swaps as on 31 Mar 2025IDBI BANK CD 26/02/2026 (L 270225),CANARA BANK CD 12/03/2026 L 120325,IDFC FIRST BANK CD 28/01/2026 L 290125 of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity80 days) & Receive Floating (Daily Reset)
- (xxxii) Hedging Position through Interest Rate Swaps as on 31 Mar 2025364 DAYS TREASURY BILL 19/03/2026,PUNJAB NATIONAL BANK CD 18/03/2026 L 190325 of Notional Value Rs. 2000000000 Pay Fixed (Swap residual maturity352 days) & Receive Floating (Daily Reset)
- (xxxiii) Hedging Position through Interest Rate Swaps as on 31 Mar 20257.57% NABARD (SERIES 23G) 19/03/2026 (L) of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity352 days) & Receive Floating (Daily Reset)

Kotak Low Duration Fund

- (i) Hedging Position through Interest Rate Swaps as on 31 Mar 2025 7.75% MINDSPACE BUSINESS PARKS REIT NCD (MREIT NCD 6) 30/06/26,8.03% MINDSPACE BUSINESS PARKS REIT NCD 10/12/2026 of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity416 days) & Receive Floating (Daily Reset)
- (ii) Hedging Position through Interest Rate Swaps as on 31 Mar 20258.12% BAJAJ FINANCE LTD. (SR 289 TR 02 OPT III) - 10/09/2027 (L) of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity861 days) & Receive Floating (Daily Reset)
- (iii) Hedging Position through Interest Rate Swaps as on 31 Mar 20258.0956% ADITYA BIRLA HOUSING FIN LTD. (SERIES E1 FY 2024-25) 22/12/2026 of Notional Value Rs. 2000000000 Pay Fixed (Swap residual maturity527 days) & Receive Floating (Daily Reset)
- (iv) Hedging Position through Interest Rate Swaps as on 31 Mar 20257.55% REC LTD. (SERIES 237) 31/10/2026 (L),7.49% NABARD (SERIES 24B) 15/10/2026 (L),7.77% REC LTD. (SERIES 227-A) 30/09/2026 (L) of Notional Value Rs. 2500000000 Pay Fixed (Swap residual maturity546 days) & Receive Floating (Daily Reset)
- (v) Hedging Position through Interest Rate Swaps as on 31 Mar 20258.10% BAJAJ HOUSING FINANCE LTD. (OPTION I) 08-07-2027,8.65% BHARTI TELECOM LTD. (SERIES XIX) 05/11/2027 (L) of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity660 days) & Receive Floating (Daily Reset)
- (vi) Hedging Position through Interest Rate Swaps as on 31 Mar 20257.97% MANKIND PHARMA LIMITED 16/11/2027 (L),07.9866% KOTAK MAHINDRA PRIME LTD. 17/09/2027 (L) of Notional Value Rs. 2000000000 Pay Fixed (Swap residual maturity24 days) & Receive Floating (Daily Reset)
- (vii) Hedging Position through Interest Rate Swaps as on 31 Mar 202507.44% SIDBI (2027 - SERIES III OF FY 2023-24) 04/09/2026 (L),8.25% CANFIN HOMES LTD 21/05/2027 (L) of Notional Value Rs. 3000000000 Pay Fixed (Swap residual maturity29 days) & Receive Floating (Daily Reset)
- (viii) Hedging Position through Interest Rate Swaps as on 31 Mar 20259.40% VEDANTA LIMITED (SERIES 1) 20/02/2027 of Notional Value Rs. 500000000 Pay Fixed (Swap residual maturity689 days) & Receive Floating (Daily Reset)
- (ix) Hedging Position through Interest Rate Swaps as on 31 Mar 2025GS CG 7.32% 13/11/2030 of Notional Value Rs. 2000000000 Pay Fixed (Swap residual maturity1795 days) & Receive Floating (Daily Reset)
- (x) Hedging Position through Interest Rate Swaps as on 31 Mar 2025GS CG 7.32% 13/11/2030 of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity1795 days) & Receive Floating (Daily Reset)
- (xi) Hedging Position through Interest Rate Swaps as on 31 Mar 20258.15% PNB HOUSING FINANCE LIMITED (SERIES LXV) 29/07/2027 (L),08.99% INDIA GRID LTD - (SERIES B)(7.11% WEF 140221) 14/02/2029 (L) RESET 14-MAR-2025 of Notional Value Rs. 2000000000 Pay Fixed (Swap residual maturity721 days) & Receive Floating (Daily Reset)
- (xii) Hedging Position through Interest Rate Swaps as on 31 Mar 20259.50% VEDANTA LIMITED (SERIES 2) 20/08/2027 of Notional Value Rs. 750000000 Pay Fixed (Swap residual maturity721 days) & Receive Floating (Daily Reset)
- (xiii) Hedging Position through Interest Rate Swaps as on 31 Mar 20257.96% EMBASSY OFFICE PARKS REIT (SERIES XI NCD) 27/09/2027,8.78% MUTHOOT FINANCE LTD. (SERIES 30 A OPTION II) 20/05/2027 of Notional Value Rs. 1000000000 Pay Fixed (Swap residual maturity723 days) & Receive Floating (Daily Reset)

Kotak Floating Rate Fund

- (i) Hedging Position through Interest Rate Swaps as on 31 Mar 2025 7.96% EMBASSY OFFICE PARKS REIT (SERIES XI NCD) 27/09/2027 of Notional Value Rs. 500000000 Pay Fixed (Swap residual maturity7 days) & Receive Floating (Daily Reset)
- (ii) Hedging Position through Interest Rate Swaps as on 31 Mar 20257.80% NABARD (SERIES 24E) 15/03/2027 (L) of Notional Value Rs. 500000000 Pay Fixed (Swap residual maturity7 days) & Receive Floating (Daily Reset)
- (iii) Hedging Position through Interest Rate Swaps as on 31 Mar 202507.96% PIPELINE INFRASTRUCTURE LIMITED (SR 1) 11/03/2027,7.9050% TATA CAPITAL LTD (FORMERLY- TCFSL) (SR B 2023-24 STRIP I) 03/12/2026,8.95% MUTHOOT FINANCE LTD. (SERIES 33A OPTION I) 03/05/2027 of Notional Value Rs. 1250000000 Pay Fixed (Swap residual maturity17 days) & Receive Floating (Daily Reset)
- (iv) Hedging Position through Interest Rate Swaps as on 31 Mar 20257.73% EMBASSY OFFICE PARKS REIT (SERIES XII NCD) 14/12/2029,8.40% GODREJ PROPERTIES LIMITED (SERIES 1) 25/01/2028 (L),7.96% EMBASSY OFFICE PARKS REIT (SERIES XI NCD) 27/09/2027,8.12% BAJAJ FINANCE LTD. (SR 289 TR 02 OPT III) - 10/09/2027 (L),7.85% BAJAJ HOUSING FINANCE LTD. (SERIES 30 TRANCHE 12) 01-09-2028 of Notional Value Rs. 3000000000 Pay Fixed (Swap residual maturity25 days) & Receive Floating (Daily Reset)
- (v) Hedging Position through Interest Rate Swaps as on 31 Mar 20257.53% NABARD (SERIES 25E) 24/03/2028 (L),7.80% NABARD (SERIES 24E) 15/03/2027 (L),9.02% MUTHOOT FINANCE LTD. (SERIES 34A OPTION I) 14/07/2027,7.44% NABARD (SERIES 25C) 24/02/2028 (L) of Notional Value Rs. 3000000000 Pay Fixed (Swap residual maturity25 days) & Receive Floating (Daily Reset)
- (vi) Hedging Position through Interest Rate Swaps as on 31 Mar 20257.97% MANKIND PHARMA LIMITED 16/11/2027 (L),8.90% MUTHOOT FINANCE LTD. (SERIES 32A OPTION II) 17/06/2027,7.75% LIC HOUSING FINANCE LTD. (NCD TR. 444) 23/08/2029 (L) of Notional Value Rs. 3000000000 Pay Fixed (Swap residual maturity25 days) & Receive Floating (Daily Reset)
- (vii) Hedging Position through Interest Rate Swaps as on 31 Mar 20257.42% PFC LTD (SERIES BS 246A) 15/04/2028 (L) of Notional Value Rs. 250000000 Pay Fixed (Swap residual maturity28 days) & Receive Floating (Daily Reset)

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 2

Investment in Associates and Group Companies (Excluding Term Deposits) for the year 2025-26 and 2024-25

(Rs. In Lakhs)

Scheme	Issuers	Kotak Mahindra Bank Ltd.		Kotak Mahindra Prime Ltd.		Kotak Mahindra Investments Ltd.		Multi Commodity Exchange of India Limited (MCX)	
		FY 25-26	FY 24-25	FY 25-26	FY 24-25	FY 25-26	FY 24-25	FY 25-26	FY 24-25
	Types of Investments	Equity Shares / Debentures & Bonds / Commercial Paper		Equity Shares / Debentures & Bonds		Equity Shares / Debentures & Bonds		Equity Shares / Debentures & Bonds	
B10		-	-	-	5,058.98	-	-	-	-
BEF		47,201.80	22,526.17	-	-	-	-	-	-
BFS		-	3,635.57	-	-	-	-	-	-
CON		3,120.59	4,417.87	-	-	-	-	-	-
CPL		10,38,375.82	7,07,734.48	-	-	-	-	-	-
ELS		-	7,462.44	-	-	-	-	-	-
K30		-	3,663.47	-	-	-	-	-	-
KBA		5,689.20	489.11	213.15	-	-	-	-	-
KOP		2,196.11	25,242.29	-	-	-	-	-	-
KSF		-	2,970.16	1,569.14	3,972.04	10,819.33	-	-	-
LVI		411.27	407.32	-	-	-	-	-	-
MUC		22,920.66	2,577.69	-	-	-	-	-	-
NIF		1,070.55	1,230.04	-	-	-	-	-	-
NLV		424.34	293.26	-	-	-	-	-	-
NTF		4,331.54	2,656.69	-	-	-	-	-	-
SEF		-	16,138.76	-	-	-	-	-	-
STF		11.06	9.71	-	-	-	-	-	-
BSI		58.56	29.11	-	-	-	-	-	-
KQT		-	1,703.94	-	-	-	-	-	-
MSC		3,041.37	1,745.19	-	-	-	-	-	-
N1E		42.04	14.07	-	-	-	-	-	-
N5E		144.05	28.43	-	-	-	-	-	-
NEF		13.90	7.19	-	-	-	-	-	-
B11		-	-	1,630.47	-	-	512.76	-	-
BON		-	-	-	-	5,988.29	512.76	-	-
B09		-	-	235.26	3,045.20	-	-	-	-
B12		-	-	14,777.60	5,186.12	-	-	-	-
KLD		-	-	-	10,077.35	6,586.33	-	-	-
ALF		-	-	-	-	-	-	2,867.48	1,394.84
NFS		-	-	-	-	-	-	295.84	74.10
NSI		-	-	-	-	-	-	232.69	35.02
SIF		-	-	-	-	-	-	2,564.79	321.73
KIP		-	-	299.42	-	-	-	-	-
ESG		1,099.03	-	-	-	-	-	-	-
A50		-	NA	-	NA	-	NA	130.16	NA
B14		-	NA	5,636.49	NA	-	NA	-	NA
MIF		5,551.90	-	-	-	-	-	-	-
N10		492.12	NA	-	NA	-	NA	-	NA
NVF		1,117.49	-	-	-	-	-	-	-
M3E		66.39	NA	-	NA	-	NA	-	NA
M5I		144.39	NA	-	NA	-	NA	70.73	NA
MAF		15,158.94	-	-	-	-	-	-	-
MCF		-	-	-	-	-	-	203.02	-
MTF		-	-	-	-	-	-	544.70	-
NMT		-	-	-	-	-	-	17.34	-
NMX		-	-	-	-	-	-	43.55	-
Total		11,52,683.12	8,04,982.97	24,361.52	27,339.69	23,393.95	1,025.51	6,970.31	1,825.69

NA - Not Applicable

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 3

Aggregate Unrealised Appreciation and Depreciation in the value of Investments are as follows: -

Equity Schemes

(Rs. In Lakhs)

Scheme Short Code	Scheme Name	Asset Type	March 31,2026				March 31,2025			
			Appreciation	% to Net assets	Depreciation	% to Net assets	Appreciation	% to Net assets	Depreciation	% to Net assets
ALF	Kotak Nifty Alpha 50 ETF	Equity Shares	3,713.04	5.43	4,493.78	6.57	1,174.86	2.12	3,078.10	5.57
BAL	Kotak Aggressive Hybrid Fund (Erstwhile Kotak Equity Hybrid Fund)	Debentures and Bonds	36.51	#	361.33	0.05	292.30	0.04	173.69	0.03
		Equity Shares	1,12,513.45	14.40	41,122.01	5.26	1,12,679.05	16.58	20,239.20	2.98
		Government Dated Securities	19.51	#	3,988.05	0.51	1,457.83	0.21	0.88	#
		Commercial Paper	-	-	-	-	1.65	#	-	-
		Real Estate Investment Trusts	-	-	-	-	234.31	0.03	-	-
		Treasury Bills / Strips	-	-	664.26	0.09	75.45	0.01	6.82	#
		Certificate of Deposits	4.15	#	11.11	#	-	-	-	-
		Interest Rate Swaps	-	-	-	-	-	-	-	-
BEF	Kotak Nifty Bank ETF	Equity Shares	38,931.12	8.86	25,250.99	5.75	1,17,399.44	23.79	18,324.64	3.71
BFS	Kotak Banking and Financial Services Fund	Equity Shares	16,762.33	12.96	5,639.81	4.36	21,812.93	19.48	1,641.79	1.47
BHI	Kotak BSE Housing Index Fund	Equity Shares	22.68	1.92	230.10	19.51	102.23	6.39	142.71	8.91
BTF	Kotak Nifty PSU Bank ETF	Equity Shares	37,682.77	17.54	2,227.25	1.04	16,640.35	12.10	226.30	0.16
CMP	Kotak Consumption Fund	Equity Shares	15,082.92	9.88	24,706.05	16.18	13,114.01	11.19	10,401.52	8.88
CON	Kotak Contra Fund (Erstwhile Kotak India EQ Contra Fund)	Equity Shares	76,020.05	16.25	29,335.40	6.27	83,479.41	21.22	10,565.70	2.69
CPL	Kotak Arbitrage Fund (Erstwhile Kotak Equity Arbitrage Fund)	Certificate of Deposits	124.55	#	844.95	0.01	1,375.32	0.02	1.96	#
		Equity Shares	15,976.83	0.24	4,59,474.08	6.85	79,964.43	1.32	1,02,336.21	1.70
		Futures	1,52,003.64	2.26	3,919.84	0.06	31,235.34	0.52	26,549.48	0.44
		Mutual Fund Units	1,37,286.00	2.05	-	-	83,436.49	1.38	-	-
CTF	Kotak Nifty India Consumption ETF	Equity Shares	17.14	0.55	526.84	16.93	17.70	3.01	52.15	8.85
ELS	Kotak ELSS Tax Saver Fund	Equity Shares	1,28,190.87	22.95	33,313.82	5.96	1,52,082.88	25.94	17,081.61	2.91
EME	Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Equity Shares	13,64,209.07	24.50	4,61,252.81	8.28	14,70,471.65	30.55	2,44,465.23	5.08
		Futures	23.86	#	889.89	0.02	-	-	-	-
		Mutual Fund Units	1,242.31	0.02	-	-	583.66	0.01	-	-
ESG	Kotak ESG Exclusionary Strategy Fund	Equity Shares	18,604.19	26.23	3,672.64	5.18	28,464.73	33.58	557.20	0.66
		Mutual Fund Units	107.06	0.15	-	-	82.85	0.10	-	-
FOF	Kotak Multi Asset Omni FOF (Erstwhile Kotak Multi Asset Allocator Fund of Fund - Dynamic)	Mutual Fund Units	15,024.89	6.61	1,711.16	0.75	15,570.01	9.43	433.07	0.26
		Mutual Fund Units (Foreign)	-	-	-	-	3,634.78	2.20	-	-
		Mutual Fund Units-ETF	10,352.21	4.55	6,377.08	2.80	5,601.06	3.39	1,325.00	0.80
GEM	Kotak Global Emerging Market Overseas Equity Omni FOF		2,080.41	2.22	-	-	483.44	5.50	-	-
GIF	Kotak Global Innovation Overseas Equity Omni FOF (Erstwhile Kotak Global Innovation Fund of Fund)	Mutual Fund Units (Foreign)	12,213.70	20.20	-	-	-	-	513.73	1.07
GOF	Kotak Gold Fund	Mutual Fund Units-ETF	3,07,644.59	47.78	-	-	1,10,035.33	38.81	-	-
GTF	Kotak Gold ETF	Gold	6,58,710.50	46.66	-	-	2,34,351.34	32.70	-	-
HLC	Kotak Healthcare Fund	Equity Shares	7,970.11	18.02	2,217.44	5.01	6,386.30	15.52	1,498.42	3.64
ITF	Kotak Nifty IT ETF	Equity Shares	-	-	9,416.16	24.60	752.61	4.81	625.17	4.00
K30	Kotak Large Cap Fund (Erstwhile Kotak Bluechip Fund)	Equity Shares	2,40,899.71	24.60	24,764.18	2.53	2,85,485.96	30.29	8,462.85	0.90
		Futures	46.34	#	48.27	#	2.63	#	44.44	#
		Mutual Fund Units	1,218.03	0.12	-	-	572.63	0.06	-	-
KBA	Kotak Balanced Advantage Fund	Commercial Paper	-	-	0.09	#	3.31	#	-	-
		Certificate of Deposits	4.43	#	204.71	0.01	-	-	-	-
		Debentures and Bonds	359.74	0.02	1,933.43	0.12	1,216.99	0.07	392.18	0.02
		Equity Shares	2,25,349.90	13.91	53,256.91	3.29	2,80,488.93	16.96	26,568.62	1.61
		Futures	3,246.07	0.20	508.41	0.03	2,017.67	0.12	1,135.73	0.07
		Government Dated Securities	1.45	#	14,947.87	0.92	6,681.36	0.40	46.42	#
		Invit Unit	573.84	0.04	222.85	0.01	84.69	0.01	-	-
		Mutual Fund Units	3,230.98	0.20	-	-	2,487.27	0.15	-	-
		Real Estate Investment Trusts	1,721.37	0.11	-	-	575.93	0.03	-	-
		Treasury Bills / Strips	-	-	1,490.83	0.09	19.76	#	3.31	#
		Interest Rate Swaps	-	-	-	-	-	-	-	-
KBC	Kotak Business Cycle Fund	Equity Shares	47,106.17	17.19	23,696.47	8.65	50,881.89	20.41	10,016.99	4.02
KFE	Kotak Focused Fund (Erstwhile Kotak Focused Equity Fund)	Equity Shares	1,07,723.61	29.11	8,761.49	2.37	1,09,887.95	32.95	7,174.67	2.15
KIE	Kotak Infrastructure and Economic Reform Fund	Equity Shares	49,332.46	24.01	15,708.91	7.64	64,175.08	30.09	14,504.27	6.80
KMI	Kotak Manufacture In India Fund	Equity Shares	55,383.39	23.07	5,244.86	2.18	65,428.51	28.87	7,689.71	3.39
		Preference Shares	82.00	0.03	-	-	-	-	-	-
		Futures	-	-	78.16	0.03	-	-	-	-
		Mutual Fund Units	125.19	0.05	-	-	70.99	0.03	-	-

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 3 (Contd.)

Aggregate Unrealised Appreciation and Depreciation in the value of Investments are as follows (Contd.): -

Equity Schemes

(Rs. In Lakhs)

Scheme Short Code	Scheme Name	Asset Type	March 31,2026				March 31,2025			
			Appreciation	% to Net assets	Depreciation	% to Net assets	Appreciation	% to Net assets	Depreciation	% to Net assets
KOP	Kotak Large & Midcap Fund (Erstwhile Kotak Equity Opportunities Fund)	Equity Shares	7,93,820.35	29.00	1,46,932.46	5.37	7,75,309.13	31.12	48,756.22	1.96
		Futures	-	-	509.38	0.02	-	-	1.90	#
		Mutual Fund Units	1,816.36	0.07	-	-	1,299.83	0.05	-	-
KPF	Kotak Pioneer Fund	Equity Shares	62,379.57	20.23	18,370.35	5.96	70,361.48	27.55	5,842.76	2.29
		Mutual Fund Units (Foreign)	25,519.41	8.28	-	-	12,001.65	4.70	-	-
KQT	Kotak Quant Fund	Equity Shares	2,614.66	5.40	3,085.91	6.38	3,877.67	5.77	3,794.01	5.64
		Preference Shares	21.87	0.05	-	-	-	-	-	-
		Mutual Fund Units	8.94	0.02	-	-	5.49	0.01	-	-
KRE	Kotak International REIT Overseas Equity Omni FOF (Erstwhile Kotak International REIT FOF)	Mutual Fund Units (Foreign)	-	-	1,810.39	18.47	-	-	1,790.96	42.24
KSF	Kotak Equity Savings Fund	Certificate of Deposits	4.15	#	78.89	0.01	-	-	-	-
		Debentures and Bonds	6.06	#	737.09	0.08	255.05	0.03	9.52	#
		Securitized Assets	-	-	34.55	#	-	-	-	-
		Equity Shares	59,529.94	6.29	60,050.67	6.34	61,902.39	7.70	36,029.34	4.48
		Futures	8,363.26	0.88	388.65	0.04	2,818.78	0.35	914.76	0.11
		Government Dated Securities	-	-	757.95	0.08	304.81	0.04	4.13	#
		Invit Unit	1,882.89	0.20	-	-	491.07	0.06	-	-
		Mutual Fund Units	10,615.85	1.12	-	-	6,167.57	0.77	-	-
		Treasury Bills / Strips	-	-	300.88	0.03	71.01	0.01	-	-
		Real Estate Investment Trusts	122.85	0.01	-	-	129.52	0.02	-	-
		Commercial Paper	-	-	-	-	1.65	#	-	-
MAF	Kotak Multi Asset Allocation Fund	Debentures and Bonds	42.10	#	167.98	0.01	125.65	0.02	96.76	0.01
		Certificate of Deposits	8.30	#	186.86	0.02	-	-	-	-
		Commercial Paper	-	-	6.15	#	-	-	-	-
		Equity Shares	78,151.38	6.47	1,02,149.79	8.46	58,838.79	7.70	41,407.86	5.42
		Futures	336.71	0.03	-	-	633.77	0.08	306.59	0.04
		Government Dated Securities	8.87	#	3,569.84	0.30	1,282.59	0.17	-	-
		Invit Unit	88.01	0.01	-	-	16.36	#	-	-
		Mutual Fund Units-ETF	87,478.97	7.25	-	-	28,490.44	3.73	-	-
		Mutual Fund Units	287.65	0.02	-	-	124.33	0.02	-	-
MID	Kotak Small Cap Fund	Equity Shares	3,33,382.21	21.99	2,14,477.89	14.15	4,70,078.50	29.93	68,134.56	4.34
MIF	Kotak Nifty 200 Momentum 30 Index Fund	Equity Shares	837.67	1.89	5,059.47	11.39	806.98	2.30	4,647.53	13.25
MNT	Kotak Nifty MNC ETF	Equity Shares	325.11	8.35	270.80	6.96	126.97	4.02	88.86	2.81
MTF	Kotak Nifty Midcap 50 ETF	Equity Shares	465.04	2.80	1,611.19	9.69	279.98	5.27	318.40	5.99
MUC	Kotak Multicap Fund	Equity Shares	2,15,998.52	9.78	2,24,462.55	10.16	2,19,562.65	13.83	96,955.50	6.11
		Futures	-	-	120.51	0.01	166.72	0.01	-	-
		Mutual Fund Units	1,584.69	0.07	-	-	1,137.06	0.07	-	-
NAS	Kotak US Specific Equity Passive FOF (Erstwhile Kotak NASDAQ 100 Fund of Fund)	Mutual Fund Units (Foreign)	1,99,943.35	55.66	-	-	1,16,392.12	39.80	-	-
NFS	Kotak Nifty Financial Services Ex-Bank Index Fund	Equity Shares	451.22	5.30	916.27	10.76	408.16	9.37	147.62	3.39
NIF	Kotak Nifty 50 Index Fund	Equity Shares	8,061.28	8.22	7,522.96	7.67	9,786.51	12.11	1,383.14	1.71
NLV	Kotak Nifty 100 Low Volatility 30 ETF	Equity Shares	532.52	3.26	1,555.79	9.53	774.65	4.75	798.98	4.90
NNF	Kotak Nifty Next 50 Index Fund	Equity Shares	3,920.76	4.59	8,394.28	9.83	3,083.36	5.51	1,318.67	2.36
NTF	Kotak Nifty 50 ETF	Equity Shares	35,760.62	11.56	18,804.40	6.08	55,654.95	19.33	3,286.96	1.14
NVF	Kotak Nifty 50 Value 20 ETF	Equity Shares	596.26	7.73	839.98	10.89	988.86	8.88	226.99	2.04
SEF	Kotak Flexicap Fund	Equity Shares	21,02,268.39	41.92	1,76,208.42	3.51	22,31,940.72	45.43	54,787.31	1.12
		Futures	-	-	574.09	0.01	5.23	#	1.51	#
		Mutual Fund Units	1,805.48	0.04	-	-	1,406.75	0.03	-	-
SIF	Kotak Nifty Smallcap 50 Index Fund	Equity Shares	503.55	2.96	2,357.50	13.86	500.81	4.49	903.02	8.10
SIL	Kotak Silver ETF	Silver	1,36,942.26	41.26	-	-	18,354.55	14.62	-	-
SOF	Kotak Silver ETF Fund of Fund	Mutual Fund Units-ETF	24,708.82	27.72	-	-	1,155.07	13.91	-	-
STF	Kotak BSE Sensex ETF	Equity Shares	759.35	33.15	34.32	1.50	1,170.28	43.47	35.25	1.31
TCH	Kotak Technology Fund	Equity Shares	3,753.12	7.45	9,704.81	19.25	3,896.54	7.25	3,173.95	5.90
BIF	Kotak BSE PSU Index Fund	Equity Shares	303.14	3.77	1,030.95	12.82	5.76	0.08	1,443.01	19.72
LVI	Kotak Nifty 100 Low Volatility 30 Index Fund	Equity Shares	189.99	1.61	1,369.42	11.63	186.53	1.82	745.34	7.28
MCF	Kotak Nifty Midcap 50 Index Fund	Equity Shares	241.95	3.81	656.12	10.33	125.50	2.57	611.21	12.54
SPO	Kotak Special Opportunities Fund	Equity Shares	6,968.31	5.65	28,800.06	23.36	5,863.54	3.04	37,522.48	19.46

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 3 (Contd.)

Aggregate Unrealised Appreciation and Depreciation in the value of Investments are as follows (Contd.): -

Equity Schemes

(Rs. In Lakhs)

Scheme Short Code	Scheme Name	Asset Type	March 31, 2026				March 31, 2025			
			Appreciation	% to Net assets	Depreciation	% to Net assets	Appreciation	% to Net assets	Depreciation	% to Net assets
TIF	Kotak Nifty India Tourism Index Fund	Equity Shares	2.21	0.08	871.46	31.38	78.32	2.94	200.93	7.55
BSI	Kotak BSE Sensex Index Fund	Equity Shares	21.61	1.42	177.07	11.62	36.87	4.29	19.80	2.30
KMN	Kotak MNC Fund	Equity Shares	25,544.47	14.26	16,050.76	8.96	2,923.09	1.40	25,781.47	12.32
MMI	Kotak Nifty Midcap 150 Momentum 50 Index Fund	Equity Shares	1,105.56	3.46	3,057.94	9.58	157.12	1.64	1,007.11	10.51
MSC	Kotak MSCI India ETF	Equity Shares	2,906.06	2.05	18,076.47	12.75	5,373.63	5.28	551.13	0.54
N1E	Kotak Nifty 100 Equal Weight Index Fund	Equity Shares	59.46	1.67	400.52	11.24	24.73	2.72	37.41	4.11
N5E	Kotak Nifty 50 Equal Weight Index Fund	Equity Shares	60.12	1.02	570.55	9.65	39.21	3.46	42.42	3.75
NCI	Kotak Nifty Commodities Index Fund	Equity Shares	1,367.20	5.28	1,625.27	6.28	21.07	4.37	0.49	0.10
NEF	Kotak Nifty 100 Equal Weight ETF	Equity Shares	5.67	0.52	104.49	9.56	3.55	4.79	0.76	1.03
NMT	Kotak Nifty Midcap 150 ETF	Equity Shares	3.32	0.34	50.46	5.14	1.70	1.33	1.31	1.59
NMX	Kotak Nifty Midcap 150 Index Fund	Equity Shares	53.49	2.16	258.07	10.44	9.33	1.30	11.87	1.65
NSI	Kotak Nifty Smallcap 250 Index Fund	Equity Shares	163.90	3.76	691.26	15.84	71.08	3.46	87.85	4.28
TAL	Kotak Transportation & Logistics Fund	Equity Shares	3,803.64	8.49	5,613.32	12.52	724.93	2.02	3,599.73	10.01
B13	Kotak Nifty AAA Bond Financial Services Mar 2028 Index Fund	Debentures and Bonds	-	-	367.06	1.70	NA	NA	NA	NA
DYF	Kotak Dividend Yield Fund	Equity Shares	28.40	0.14	2,617.16	12.83	NA	NA	NA	NA
GSF	Kotak Gold Silver Passive FOF	Mutual Fund Units-ETF	10,244.26	10.41	-	-	NA	NA	NA	NA
KAM	Kotak Active Momentum Fund	Equity Shares	3,068.42	2.35	14,144.64	10.85	NA	NA	NA	NA
KEO	Kotak Energy Opportunities Fund	Equity Shares	1,273.13	5.00	2,554.35	10.02	NA	NA	NA	NA
M5I	Kotak Nifty 500 Momentum 50 Index Fund	Equity Shares	14.72	0.87	226.93	13.42	NA	NA	NA	NA
MFF	Kotak Multi Factor Passive FOF	Mutual Fund Units-ETF	-	-	7.56	0.43	NA	NA	NA	NA
N10	Kotak Nifty Top 10 Equal Weight Index Fund	Equity Shares	-	-	566.48	15.27	NA	NA	NA	NA
ROF	Kotak Rural Opportunities Fund	Equity Shares	1,665.21	2.19	9,113.82	11.99	NA	NA	NA	NA
SRF	Kotak Services Fund	Futures	-	-	33.01	0.05	NA	NA	NA	NA
		Equity Shares	10.76	0.02	1,979.24	2.78	NA	NA	NA	NA
A50	Kotak Nifty Alpha 50 Index Fund	Equity Shares	51.99	2.12	178.60	7.27	NA	NA	NA	NA
CHE	Kotak Nifty Chemicals ETF	Equity Shares	28.44	0.56	707.67	13.97	NA	NA	NA	NA
M3E	Kotak Nifty 200 Momentum 30 ETF	Equity Shares	4.64	0.26	94.50	5.24	NA	NA	NA	NA
NNE	Kotak Nifty Next 50 ETF	Equity Shares	3.84	0.31	136.15	11.16	NA	NA	NA	NA
Q3I	Kotak Nifty 200 Quality 30 Index Fund	Equity Shares	25.91	1.85	221.79	15.84	NA	NA	NA	NA
Q3T	Kotak Nifty 200 Quality 30 ETF	Equity Shares	3.61	1.55	32.29	13.90	NA	NA	NA	NA
V3I	Kotak Nifty200 Value 30 Index Fund	Equity Shares	6.46	0.57	125.08	11.02	NA	NA	NA	NA

Less than Rs. 0.005 Crores or 0.005%

NA- Not Applicable

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 3 (Contd.)

Aggregate Unrealised Appreciation and Depreciation in the value of Investments are as follows (Contd.): -

Debt Schemes

(Rs. In Lakhs)

Scheme Short Code	Scheme Name	Asset Type	March 31, 2026				March 31, 2025			
			Appreciation	% to Net assets	Depreciation	% to Net assets	Appreciation	% to Net assets	Depreciation	% to Net assets
B01	Kotak Nifty SDL Apr 2027 Top 12 Equal Weight Index Fund	Government Dated Securities	2,844.99	0.42	1,689.50	0.25	3,771.87	0.49	1,289.72	0.17
B02	Kotak Nifty SDL Apr 2032 Top 12 Equal Weight Index Fund	Government Dated Securities	486.57	0.14	1,773.14	0.52	8,545.57	2.90	-	-
B03	Kotak Nifty SDL Plus AAA PSU Bond Jul 2028 60:40 Index Fund	Debentures and Bonds	38.60	0.07	69.48	0.13	179.10	0.32	12.72	0.02
		Government Dated Securities	82.63	0.15	90.50	0.17	270.31	0.48	0.76	#
B05	Kotak Nifty SDL Jul 2026 Index Fund	Government Dated Securities	-	-	72.57	0.74	6.11	0.06	16.81	0.16
B06	Kotak Nifty SDL Jul 2033 Index Fund	Government Dated Securities	18.94	0.10	260.69	1.36	682.29	2.96	-	-
B08	Kotak Nifty G-Sec July 2033 Index Fund	Government Dated Securities	-	-	9.13	0.47	61.50	3.14	-	-
B09	Kotak Nifty AAA Bond Jun 2025 HTM Index Fund	Debentures and Bonds	-	-	-	-	63.31	0.20	5.78	0.02
BON	Kotak Bond Fund	Alternative Investment Fund Units	83.32	0.04	-	-	49.30	0.02	-	-
		Debentures and Bonds	10.65	0.01	635.76	0.34	152.40	0.08	97.03	0.05
		Securitized Assets	-	-	34.55	0.02	-	-	-	-
		Government Dated Securities	1.02	#	3,050.11	1.62	1,777.59	0.88	9.43	#
		Invit Unit	237.15	0.13	356.92	0.19	46.06	0.02	-	-
		Treasury Bills / Strips	-	-	876.74	0.47	126.72	0.06	2.41	#
		Interest Rate Swaps	-	-	-	-	-	-	-	-
		Certificate of Deposits	-	-	43.81	0.02	57.85	0.03	-	-
BST	Kotak Bond Short Term Fund	Alternative Investment Fund Units	664.75	0.04	-	-	382.23	0.02	-	-
		Certificate of Deposits	-	-	131.27	0.01	-	-	-	-
		Debentures and Bonds	1,015.54	0.07	13,677.14	0.88	7,193.42	0.43	632.91	0.04
		Securitized Assets	14.90	#	74.06	#	229.78	0.01	745.99	0.04
		Government Dated Securities	31.89	#	3,286.67	0.21	9,416.87	0.56	1.90	#
		Treasury Bills / Strips	-	-	-	-	-	-	23.76	#
		Interest Rate Swaps	2,583.88	0.17	-	-	-	-	-	-
CRO	Kotak Credit Risk Fund	Alternative Investment Fund Units	59.68	0.09	-	-	36.48	0.05	-	-
		Debentures and Bonds	159.77	0.23	8,939.52	12.93	356.67	0.50	8,764.44	12.36
		Securitized Assets	3.46	0.01	0.01	#	22.00	0.03	-	-
		Government Dated Securities	-	-	121.96	0.18	237.00	0.33	-	-
		Invit Unit	559.69	0.81	-	-	146.13	0.21	-	-
		Real Estate Investment Trusts	1,135.04	1.64	-	-	577.49	0.81	-	-
		-	-	-	-	-	-	-	-	-
FLR	Kotak Money Market Fund	Alternative Investment Fund Units	1,008.71	0.03	-	-	526.76	0.02	-	-
		Certificate of Deposits	93.94	#	6,177.94	0.19	3,846.66	0.15	3.98	#
		Commercial Paper	5.39	#	1,596.96	0.05	1,418.72	0.06	0.43	#
		Government Dated Securities	0.08	#	257.02	0.01	5.33	#	606.30	0.02
		Treasury Bills / Strips	14.37	#	50.04	#	197.91	0.01	8.76	#
FLT	Kotak Savings Fund	Alternative Investment Fund Units	604.31	0.04	-	-	353.45	0.03	-	-
		Certificate of Deposits	13.83	#	1,672.89	0.11	1,262.97	0.11	-	-
		Commercial Paper	-	-	661.61	0.04	297.35	0.03	4.79	#
		Debentures and Bonds	343.65	0.02	3,102.20	0.21	1,160.85	0.10	89.60	0.01
		Securitized Assets	2.37	#	126.78	0.01	18.09	#	-	-
		Treasury Bills / Strips	6.83	#	17.64	#	44.58	#	-	-
		Interest Rate Swaps	4,515.44	0.30	50.77	#	-	-	677.54	0.06
		Government Dated Securities	234.79	0.02	821.51	0.05	270.51	0.02	110.99	0.01
		Treasury Bills / Strips	17.86	#	-	-	24.18	#	-	-
FLX	Kotak Dynamic Bond Fund	Alternative Investment Fund Units	114.78	0.05	-	-	65.80	0.02	-	-
		Certificate of Deposits	-	-	26.02	0.01	-	-	-	-
		Debentures and Bonds	434.03	0.18	1,101.21	0.45	996.81	0.35	-	-
		Government Dated Securities	-	-	2,817.31	1.14	4,580.94	1.62	2.96	#
		Invit Unit	812.16	0.33	200.77	0.08	183.63	0.06	175.22	0.06
		Real Estate Investment Trusts	3,784.26	1.54	-	-	1,390.63	0.49	74.38	0.03
		Interest Rate Swaps	1,020.64	0.41	-	-	-	-	-	-
KCB	Kotak Corporate Bond Fund	Alternative Investment Fund Units	575.64	0.04	-	-	312.19	0.02	-	-
		Certificate of Deposits	-	-	135.70	0.01	-	-	-	-
		Debentures and Bonds	1,270.52	0.08	14,233.14	-	7,846.20	0.54	249.79	0.02

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 3 (Contd.)

Aggregate Unrealised Appreciation and Depreciation in the value of Investments are as follows (Contd.): -

Debt Schemes

(Rs. In Lakhs)

Scheme Short Code	Scheme Name	Asset Type	March 31, 2026				March 31, 2025			
			Appreciation	% to Net assets	Depreciation	% to Net assets	Appreciation	% to Net assets	Depreciation	% to Net assets
		Securitized Assets	14.58	#	79.76	0.01	247.74	0.02		-
		Government Dated Securities	-	-	3,514.40	0.23	7,435.72	0.51	66.22	#
		Treasury Bills / Strips	-	-	-	-	0.38	#	-	-
		Interest Rate Swaps	2,060.81	0.14	-	-	-	-	-	-
KFL	Kotak Floating Rate Fund	Alternative Investment Fund Units	224.58	0.07	-	-	137.26	0.04	-	-
		Certificate of Deposits	-	-	78.19	0.02	-	-	-	-
		Debentures and Bonds	472.23	0.15	1,641.72	0.51	1,585.23	0.49	-	-
		Securitized Assets	3.39	#	32.45	0.01	59.16	0.02		-
		Government Dated Securities	-	-	673.14	0.21	315.46	0.10	3.61	#
		Interest Rate Swaps	1,001.15	0.31	-	-	-	-	17.14	0.01
KGI	Kotak Gilt Fund	Government Dated Securities	24.97	0.01	6,787.32	2.63	5,901.97	1.50	9.63	#
		Treasury Bills / Strips	-	-	3,267.12	1.27	279.51	0.07	28.82	0.01
		Interest Rate Swaps					-	-	-	-
KGS	Kotak Banking and PSU Debt Fund	Alternative Investment Fund Units	254.75	0.05	-	-	154.45	0.03	-	-
		Certificate of Deposits	-	-	70.71	0.01	5.08	#	-	-
		Debentures and Bonds	1,027.82	0.20	4,113.68	0.80	4,959.10	0.82	833.10	0.14
		Government Dated Securities	-	-	1,003.66	0.19	2,489.61	0.41	11.43	#
		Interest Rate Swaps	1,155.87	0.22	-	-	-	-	-	-
KLD	Kotak Low Duration Fund	Alternative Investment Fund Units	469.74	0.03	-	-	258.87	0.02	-	-
		Certificate of Deposits	-	-	1,256.31	0.08	248.37	0.02	-	-
		Commercial Paper	-	-	63.81	#	13.73	#	-	-
		Debentures and Bonds	1,603.58	0.11	6,216.29	0.41	3,860.04	0.34	24.18	#
		Securitized Assets	20.70	#	123.25	0.01	217.66	0.02	213.89	0.02
		Government Dated Securities	679.81	0.04	1,940.25	0.13	2,001.59	0.18	18.68	#
		Treasury Bills / Strips	-	-	-	-	38.42	#	-	-
		Interest Rate Swaps	5,192.14	0.34	99.50	0.01	-	-	475.11	0.04
KWD	Kotak Income Plus Arbitrage Omni FOF (Erstwhile Kotak Income Plus Arbitrage FOF)	Mutual Fund Units	26,934.46	3.50	96.14	0.01	777.99	1.00	-	-
LDT	Kotak Long Duration Fund	Government Dated Securities	-	-	122.79	1.26	156.91	1.04	-	-
		Treasury Bills / Strips	-	-	955.49	9.77	31.05	0.21	8.67	0.06
		Alternative Investment Fund Units	4.74	0.05	-	-	1.95	0.01	-	-
LIQ	Kotak Liquid Fund	Alternative Investment Fund Units	1,291.00	0.04	-	-	747.00	0.02	-	-
		Certificate of Deposits	3.14	#	1,105.27	0.03	1,117.46	0.04	1.09	#
		Commercial Paper	3.61	#	1,425.69	0.04	1,219.11	0.04	-	-
		Debentures and Bonds	1.62	#	56.48	#	42.38	#	-	-
		Government Dated Securities	-	-	35.45	#	87.61	#	18.18	#
		Treasury Bills / Strips	-	-	124.79	#	8.74	#	20.93	#
MDF	Kotak Medium Term Fund	Alternative Investment Fund Units	81.90	0.05	-	-	49.99	0.03	-	-
		Debentures and Bonds	462.68	0.26	5,182.47	2.87	1,060.72	0.60	4,380.86	2.48
		Securitized Assets	0.24	#	18.63	0.01	28.13	0.02	-	-
		Government Dated Securities	-	-	645.42	0.36	965.99	0.55	5.31	#
		Invit Unit	599.66	0.33	111.54	0.06	158.37	0.09	90.21	0.05
		Real Estate Investment Trusts	3,163.32	1.75	-	-	1,216.11	0.69	49.75	0.03
		Interest Rate Swaps					-	-	-	-
OVR	Kotak Overnight Fund	Treasury Bills / Strips	-	-	1.44	#	2.61	#	-	-
KIP	Kotak Debt Hybrid Fund	Alternative Investment Fund Units	113.50	0.04	-	-	63.40	0.02	-	-
		Debentures and Bonds	105.23	0.04	583.35	0.20	317.05	0.11	100.16	0.03
		Securitized Assets	-	-	34.55	0.01	-	-	-	-
		Equity Shares	13,579.28	4.74	4,215.81	1.47	18,134.66	6.01	2,155.97	0.71
		Government Dated Securities	29.65	0.01	5,075.60	1.77	2,509.57	0.83	5.22	#
		Invit Unit	97.73	0.03	-	-	5.67	#	-	-
		Treasury Bills / Strips	-	-	882.04	0.31	68.71	0.02	5.27	#
		Interest Rate Swaps					-	-	-	-
		Real Estate Investment Trusts	49.14	0.02	-	-	-	-	-	-
		Certificate of Deposits	-	-	46.61	0.02	14.46	#	-	-
B10	Kotak CRISIL-IBX AAA Financial Services Index-Sep 2027 Fund	Debentures and Bonds	69.99	0.13	206.35	0.39	206.44	0.50	-	-

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 3 (Contd.)

Aggregate Unrealised Appreciation and Depreciation in the value of Investments are as follows (Contd.): -

Debt Schemes

(Rs. In Lakhs)

Scheme Short Code	Scheme Name	Asset Type	March 31, 2026				March 31, 2025			
			Appreciation	% to Net assets	Depreciation	% to Net assets	Appreciation	% to Net assets	Depreciation	% to Net assets
B11	Kotak CRISIL-IBX AAA Bond Financial Services Index-Dec 2026 Fund	Debentures and Bonds	0.49	#	159.30	0.81	15.47	0.25	0.11	#
B12	Kotak CRISIL-IBX Financial Services 3-6 Months Debt Index Fund	Debentures and Bonds	-	-	13.94	0.04	77.97	0.12	-	-
		Certificate of Deposits	-	-	6.69	0.02	25.50	0.04	-	-
		Commercial Paper	-	-	5.47	0.02	-	-	-	-
B14	Kotak CRISIL-IBX Financial Services 9 to 12 Months Debt Index Fund	Debentures and Bonds	-	-	278.88	0.25	-	-	-	-
		Certificate of Deposits	-	-	114.77	0.10	-	-	-	-
		Commercial Paper	-	-	74.23	0.07	-	-	-	-

Less than Rs. 0.005 Crores or 0.005%

NA-Not Applicable

FMP Schemes

(Rs. In Lakhs)

Scheme Short Code	Scheme Name	Asset Type	March 31, 2026				March 31, 2025			
			Appreciation	% to Net assets	Depreciation	% to Net assets	Appreciation	% to Net assets	Depreciation	% to Net assets
U92	Kotak FMP Series 292	Government Dated Securities	-	-	2,151.33	4.46	15.79	0.03	1,830.33	4.04
		Treasury Bills / Strips	-	-	0.28	#	-	-	53.12	0.12
V04	Kotak FMP Series 304	Treasury Bills / Strips	-	-	385.93	3.27	52.96	0.47	-	-
V05	Kotak FMP Series 305	Treasury Bills / Strips	0.05	#	0.02	#	4.67	0.14	-	-
		Government Dated Securities	0.12	#	-	-	-	-	-	-
V08	Kotak FMP Series 308	Debentures and Bonds	32.81	0.32	2.64	0.03	38.12	0.40	4.70	0.05
		Government Dated Securities	0.07	#	-	-	-	-	-	-
		Treasury Bills / Strips	-	-	0.23	#	-	-	-	-
V10	Kotak FMP Series 310	Treasury Bills / Strips	0.61	#	-	-	13.80	0.11	-	-
VD1	Kotak FMP Series 300	Treasury Bills / Strips	0.41	#	-	-	-	-	1.36	0.01

Less than Rs. 0.005 Crores or 0.005%

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 4

The Scheme has entered into transactions with certain related parties.

(a) Information pursuant to Regulation 25(8) of the Securities and Exchange Board of India (Mutual Funds) Regulations, 1996, as amended . Commission / Promotional Expense For Distribution Of Units to associate/related parties/ group companies of the Sponsor/AMC.

Equity Schemes

(Rs. In Lakhs)

Name of the party	Kotak Securities Limited		Kotak Securities Limited		Kotak Securities Limited		Kotak Mahindra Bank Ltd		Kotak Mahindra Bank Ltd	
Nature of transaction	Commission / promotional expenses for distribution of units		Brokerage on purchase / sale of investments		Future / Option Brokerage		Commission / promotional expenses for distribution of units		Charges for services provided by the bank	
Scheme Short Code	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025
K30	17.11	9.67	6.20	1.48	-	-	258.56	187.50	2.92	2.55
BAL	6.08	4.43	13.63	11.81	-	-	76.02	69.04	0.11	0.09
KOP	23.97	19.35	18.43	18.97	-	-	768.64	735.44	5.08	2.43
MID	15.24	15.77	122.75	29.77	-	-	222.91	243.58	0.25	0.35
CON	10.07	7.09	10.66	1.84	-	-	41.86	28.28	0.04	0.09
ELS	13.15	12.98	8.08	7.24	-	-	101.07	105.35	0.04	0.12
KSF	4.46	7.55	8.49	22.98	-	-	479.39	370.02	43.56	33.15
CPL	99.72	11.47	583.17	453.21	759.06	618.21	1,860.97	1,459.51	1,051.49	851.08
KBA	35.70	34.09	8.08	18.19	-	-	1,063.92	1,118.62	30.82	40.67
ESG	6.65	8.14	0.96	-	-	-	281.68	357.03	0.02	#
EME	44.19	27.50	263.59	158.61	-	-	1,745.00	1,711.12	3.49	2.58
GTF	-	-	-	-	-	-	-	-	-	-
GEM	0.44	0.30	-	-	-	-	2.48	1.33	0.01	#
BTF	-	-	-	-	-	-	-	-	-	-
STF	-	-	-	-	-	-	-	-	-	-
SEF	56.33	48.58	39.85	12.75	-	-	1,927.46	1,970.88	2.15	1.61
NTF	-	-	-	#	-	-	-	-	-	-
GOF	3.48	0.82	-	-	-	-	41.28	15.51	0.05	0.01
FOF	0.63	0.25	-	1.39	-	-	4.63	3.78	0.04	0.08
BEF	-	-	-	0.26	-	-	-	-	-	-
KIE	2.97	1.49	1.73	0.18	-	-	17.46	14.33	0.02	0.16
NVF	-	-	-	-	-	-	-	-	-	-
KFE	9.97	10.02	6.44	-	-	-	6.35	3.47	0.03	0.03
KPF	8.56	7.36	8.74	#	-	-	495.98	560.21	0.09	0.04
KRE	0.13	0.25	-	-	-	-	0.45	0.45	-	-
NAS	0.21	0.17	-	-	-	-	55.35	54.65	0.30	0.04
NNF	0.57	0.23	-	#	-	-	5.12	2.48	#	#
ITF	-	-	-	-	-	-	-	-	-	-
ALF	-	-	-	-	-	-	-	-	-	-
MTF	-	-	-	-	-	-	-	-	-	-
NLV	-	-	-	0.11	-	-	-	-	-	-
MUC	35.71	23.45	101.26	84.06	-	-	509.55	507.26	5.41	3.17
GIF	5.56	8.01	-	-	-	-	200.12	318.94	#	#
KMI	4.35	4.70	2.00	-	-	-	150.25	182.71	0.08	0.25
NIF	0.33	0.23	-	0.01	-	-	19.29	20.36	#	0.01
BFS	3.00	2.97	0.32	0.51	-	-	71.82	86.16	0.03	0.04
CTF	-	-	-	-	-	-	-	-	-	-
KBC	12.45	15.14	10.13	13.10	-	-	356.81	436.65	0.08	0.04
MNT	-	-	-	-	-	-	-	-	-	-
SIL	-	-	-	-	-	-	-	-	-	-
SOF	2.05	0.09	0.12	-	-	-	10.35	0.02	0.05	#
BHI	0.01	0.01	-	-	-	-	0.04	0.05	-	-
CMP	0.82	0.62	2.17	0.07	-	-	2.25	1.29	0.09	0.12
HLC	0.40	0.22	0.13	-	-	-	3.09	2.20	0.01	0.03
KQT	0.41	0.25	-	-	-	-	2.45	1.32	#	0.01
MAF	22.82	17.68	2.49	16.41	-	-	719.86	843.29	2.07	10.53
MIF	0.36	0.20	19.07	-	-	-	10.77	4.76	-	(0.01)
NFS	0.03	0.01	-	-	-	-	0.33	0.09	#	-
SIF	0.16	0.08	-	-	-	-	1.91	0.72	#	#
TCH	4.01	4.78	0.09	0.08	-	-	4.33	3.62	0.01	0.03
BIF	0.12	0.07	-	-	-	-	0.98	0.61	#	#
LVI	0.06	0.04	-	-	-	-	12.34	2.99	-	#
MCF	0.11	0.06	-	-	-	-	0.59	0.31	#	#

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 4 (Contd.)

The Scheme has entered into transactions with certain related parties.

(a) Information pursuant to Regulation 25(8) of the Securities and Exchange Board of India (Mutual Funds) Regulations, 1996, as amended . Commission / Promotional Expense For Distribution Of Units to associate/related parties/ group companies of the Sponsor/AMC.

Equity Schemes (Contd.)

(Rs. In Lakhs)

Name of the party	Kotak Securities Limited		Kotak Securities Limited		Kotak Securities Limited		Kotak Mahindra Bank Ltd		Kotak Mahindra Bank Ltd	
Nature of transaction	Commission / promotional expenses for distribution of units		Brokerage on purchase / sale of investments		Future / Option Brokerage		Commission / promotional expenses for distribution of units		Charges for services provided by the bank	
Scheme Short Code	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025
SPO	9.94	10.99	7.90	0.66	-	-	467.80	549.97	0.04	0.10
TIF	0.11	0.04	-	-	-	-	0.30	0.16	#	#
MMI	0.64	0.18	-	-	-	-	0.62	0.22	#	#
TAL	1.43	0.36	-	-	-	-	6.84	2.02	0.02	0.03
KMN	58.68	29.17	2.48	-	-	-	663.99	383.02	0.03	0.07
N1E	0.05	0.01	-	-	-	-	0.33	0.08	#	#
NSI	0.24	0.02	-	-	-	-	0.20	0.03	#	#
NCI	0.03	#	-	-	-	-	#	#	-	#
BSI	0.03	#	-	-	-	-	0.13	0.01	-	-
N5E	0.06	0.01	-	-	-	-	0.13	0.03	-	#
NMX	#	-	#	-	#	-	#	-	#	-
NMX	0.16	-	-	-	-	-	0.10	-	#	-
MSC	-	-	-	-	-	-	-	-	0.19	-
NEF	-	-	-	-	-	-	-	-	-	-
NMT	-	-	-	-	-	-	-	-	-	-
A50	0.25	NA	-	NA	-	NA	0.07	NA	#	NA
CHE	-	NA	-	NA	-	NA	-	NA	#	NA
DYF	0.91	NA	-	NA	-	NA	3.41	NA	0.01	NA
GSF	0.76	NA	-	NA	-	NA	1.97	NA	0.14	NA
KAM	28.45	NA	-	NA	-	NA	711.87	NA	0.34	NA
KEO	1.63	NA	0.26	NA	-	NA	1.87	NA	0.03	NA
M3E	-	NA	-	NA	-	NA	-	NA	-	NA
M5I	0.04	NA	-	NA	-	NA	0.05	NA	#	NA
N10	3.74	NA	-	NA	-	NA	0.29	NA	-	NA
NNE	-	NA	-	NA	-	NA	-	NA	#	NA
Q3I	0.11	NA	-	NA	-	NA	0.02	NA	#	NA
Q3T	-	NA	-	NA	-	NA	-	NA	-	NA
ROF	10.67	NA	0.31	NA	-	NA	85.52	NA	0.02	NA
V3I	0.01	NA	-	NA	-	NA	0.02	NA	-	NA
SRF	2.88	NA	-	NA	-	NA	23.02	NA	0.21	NA
MFF	#	NA	-	NA	-	NA	#	NA	#	NA
QOF	#	NA	-	NA	-	NA	0.01	NA	#	NA

NA - Not Applicable

Less Than Rs 0.005 Lakhs

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 4 (Contd.)

The Scheme has entered into transactions with certain related parties.

(a) Information pursuant to Regulation 25(8) of the Securities and Exchange Board of India (Mutual Funds) Regulations, 1996, as amended . Commission / Promotional Expense For Distribution Of Units to associate/related parties/ group companies of the Sponsor/AMC.

Equity Schemes (Contd.)

(Rs. In Lakhs)

Name of the party	Kotak Mahindra International Ltd		Kotak Mahindra Asset Management Singapore PTE Ltd		Chintan Ashwin Shah (Employee/Relative)		Credos Capital Services LLP (Employee/Relative)		Asmita Hemant Barve (Employee/Relative)	
Nature of transaction	Commission / promotional expenses for distribution of units		Commission / promotional expenses for distribution of units		Commission / promotional expenses for distribution of units		Commission / promotional expenses for distribution of units		Commission / promotional expenses for distribution of units	
Scheme Short Code	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025
K30	-	-	-	-	0.05	0.04	0.01	#	0.01	-
BAL	-	-	-	-	-	-	-	-	-	-
KOP	-	-	-	-	12.49	13.06	0.39	0.04	0.01	-
MID	-	-	-	-	0.53	0.57	0.01	#	0.04	-
CON	-	-	-	-	-	-	0.01	#	-	-
ELS	-	-	-	-	0.94	1.00	0.06	#	0.01	-
KSF	-	-	-	-	-	-	-	-	#	-
CPL	-	-	-	-	0.10	0.04	2.31	0.38	-	-
KBA	-	-	-	-	3.17	3.36	0.05	-	0.01	-
ESG	-	-	-	-	0.64	0.75	-	-	-	-
EME	-	-	-	-	1.18	1.09	0.18	0.03	0.01	-
GTF	-	-	-	-	-	-	-	-	-	-
GEM	-	-	-	-	-	-	0.02	-	-	-
BTF	-	-	-	-	-	-	-	-	-	-
STF	-	-	-	-	-	-	-	-	-	-
SEF	-	-	-	-	1.05	0.97	-	-	#	-
NTF	-	-	-	-	-	-	-	-	-	-
GOF	-	-	-	-	0.07	0.05	-	-	#	-
FOF	-	-	-	-	-	-	-	-	-	-
BEF	-	-	-	-	-	-	-	-	-	-
KIE	-	-	-	-	0.23	0.30	-	-	-	-
NVF	-	-	-	-	-	-	-	-	-	-
KFE	-	-	-	-	0.10	0.09	-	-	-	-
KPF	-	-	-	-	-	-	-	-	-	-
KRE	-	-	-	-	0.03	0.02	-	-	-	-
NAS	-	-	-	-	#	0.01	-	-	-	-
NNF	-	-	-	-	-	-	-	-	-	-
ITF	-	-	-	-	-	-	-	-	-	-
ALF	-	-	-	-	-	-	-	-	-	-
MTF	-	-	-	-	-	-	-	-	-	-
NLV	-	-	-	-	-	-	-	-	-	-
MUC	-	-	-	-	2.93	2.78	0.45	0.07	0.06	-
GIF	-	-	-	-	0.55	0.41	-	-	-	-
KMI	-	-	-	-	-	-	-	-	-	-
NIF	-	-	-	-	#	#	-	-	-	-
BFS	-	-	-	-	0.01	0.02	-	-	0.01	-
CTF	-	-	-	-	-	-	-	-	-	-
KBC	-	-	-	-	-	-	0.04	-	-	-
MNT	-	-	-	-	-	-	-	-	-	-
SIL	-	-	-	-	-	-	-	-	-	-
SOF	-	-	-	-	-	-	-	-	-	-
BHI	-	-	-	-	-	-	-	-	-	-
CMP	-	-	-	-	-	-	-	-	0.01	-
HLC	-	-	-	-	-	-	-	-	-	-
KQT	-	-	-	-	-	-	-	-	-	-
MAF	-	-	-	-	-	-	0.04	0.07	0.03	-
MIF	-	-	-	-	-	-	-	-	-	-
NFS	-	-	-	-	-	-	-	-	-	-
SIF	-	-	-	-	-	-	-	-	-	-
TCH	-	-	-	-	-	-	-	-	-	-
BIF	-	-	-	-	-	-	-	-	-	-
LVI	-	-	-	-	-	-	-	-	-	-
MCF	-	-	-	-	-	-	-	-	-	-

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.
Annexure 4 (Contd.)

The Scheme has entered into transactions with certain related parties.

(a) Information pursuant to Regulation 25(8) of the Securities and Exchange Board of India (Mutual Funds) Regulations, 1996, as amended . Commission / Promotional Expense For Distribution Of Units to associate/related parties/ group companies of the Sponsor/AMC.

Equity Schemes (Contd.)

(Rs. In Lakhs)

Name of the party	Kotak Mahindra International Ltd		Kotak Mahindra Asset Management Singapore PTE Ltd		Chintan Ashwin Shah (Employee/Relative)		Credos Capital Services LLP (Employee/Relative)		Asmita Hemant Barve (Employee/Relative)	
Nature of transaction	Commission / promotional expenses for distribution of units		Commission / promotional expenses for distribution of units		Commission / promotional expenses for distribution of units		Commission / promotional expenses for distribution of units		Commission / promotional expenses for distribution of units	
Scheme Short Code	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025
SPO	-	-	-	-	-	-	-	-	-	-
TIF	-	-	-	-	-	-	-	-	-	-
MMI	-	-	-	-	-	-	-	-	-	-
TAL	-	-	-	-	-	-	-	-	-	-
KMN	-	-	-	-	-	-	0.41	0.18	-	-
N1E	-	-	-	-	-	-	-	-	-	-
NSI	-	-	-	-	-	-	-	-	-	-
NCI	-	-	-	-	-	-	-	-	-	-
BSI	-	-	-	-	-	-	-	-	-	-
N5E	-	-	-	-	-	-	-	-	-	-
NMX	#	-	#	-	#	-	#	-	#	-
NMX	-	-	-	-	-	-	-	-	-	-
MSC	-	-	-	-	-	-	-	-	-	-
NEF	-	-	-	-	-	-	-	-	-	-
NMT	-	-	-	-	-	-	-	-	-	-
A50	-	NA	-	NA	-	NA	-	NA	-	NA
CHE	-	NA	-	NA	-	NA	-	NA	-	NA
DYF	-	NA	-	NA	-	NA	-	NA	-	NA
GSF	-	NA	-	NA	-	NA	-	NA	-	NA
KAM	-	NA	-	NA	-	NA	-	NA	-	NA
KEO	-	NA	-	NA	-	NA	-	NA	-	NA
M3E	-	NA	-	NA	-	NA	-	NA	-	NA
M5I	-	NA	-	NA	-	NA	-	NA	-	NA
N10	-	NA	-	NA	-	NA	-	NA	-	NA
NNE	-	NA	-	NA	-	NA	-	NA	-	NA
Q3I	-	NA	-	NA	-	NA	-	NA	-	NA
Q3T	-	NA	-	NA	-	NA	-	NA	-	NA
ROF	-	NA	-	NA	-	NA	-	NA	-	NA
V3I	-	NA	-	NA	-	NA	-	NA	-	NA
SRF	-	NA	-	NA	-	NA	-	NA	-	NA
MFF	-	NA	-	NA	-	NA	-	NA	-	NA
QOF	-	NA	-	NA	-	NA	-	NA	-	NA

NA - Not Applicable

Less Than Rs 0.005 Lakhs

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 4 (Contd.)

The Scheme has entered into transactions with certain related parties.

(a) Information pursuant to Regulation 25(8) of the Securities and Exchange Board of India (Mutual Funds) Regulations, 1996, as amended . Commission / Promotional Expense For Distribution Of Units to associate/related parties/ group companies of the Sponsor/AMC.

Equity Schemes (Contd.)

(Rs. In Lakhs)

Name of the party	MFA Capital Private Limited (Employee/Relative)		MFA Wealth Private Limited (Employee/Relative)		Kingsley John Valadares (Employee/Relative)	
Nature of transaction	Commission / promotional expenses for distribution of units		Commission / promotional expenses for distribution of units		Commission / promotional expenses for distribution of units	
Scheme Short Code	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025
K30	21.71	-	56.61	-	-	-
BAL	0.32	-	5.07	-	-	-
KOP	132.36	-	222.04	-	-	-
MID	16.02	-	18.00	-	-	-
CON	-	-	2.61	-	-	-
ELS	0.44	-	8.47	-	-	-
KSF	4.81	-	21.10	-	-	-
CPL	3.16	-	13.26	-	-	-
KBA	8.84	-	23.42	-	-	-
ESG	-	-	0.07	-	-	-
EME	263.15	-	97.88	-	-	-
GTF	-	-	-	-	-	-
GEM	0.31	-	0.07	-	-	-
BTF	-	-	-	-	-	-
STF	-	-	-	-	-	-
SEF	184.27	-	93.77	-	-	-
NTF	-	-	-	-	-	-
GOF	4.64	-	1.23	-	-	-
FOF	-	-	6.45	-	-	-
BEF	-	-	-	-	-	-
KIE	-	-	1.13	-	-	-
NVF	-	-	-	-	-	-
KFE	-	-	3.66	-	-	-
KPF	65.13	-	62.85	-	-	-
KRE	-	-	0.02	-	-	-
NAS	0.31	-	0.92	-	-	-
NNF	-	-	0.04	-	-	-
ITF	-	-	-	-	-	-
ALF	-	-	-	-	-	-
MTF	-	-	-	-	-	-
NLV	-	-	-	-	-	-
MUC	3.95	-	25.69	-	-	-
GIF	-	-	0.27	-	-	-
KMI	-	-	0.41	-	-	-
NIF	-	-	0.04	-	-	-
BFS	-	-	0.15	-	-	-
CTF	-	-	-	-	-	-
KBC	-	-	0.60	-	-	-
MNT	-	-	-	-	-	-
SIL	-	-	-	-	-	-
SOF	0.08	-	0.03	-	-	-
BHI	-	-	-	-	-	-
CMP	-	-	0.82	-	-	-
HLC	-	-	0.14	-	-	-
KQT	-	-	#	-	-	-
MAF	0.30	-	7.76	-	-	-
MIF	-	-	-	-	-	-
NFS	-	-	-	-	-	-
SIF	-	-	-	-	-	-
TCH	-	-	0.03	-	-	-
BIF	-	-	-	-	-	-
LVI	-	-	-	-	-	-
MCF	-	-	#	-	-	-

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 4 (Contd.)

The Scheme has entered into transactions with certain related parties.

(a) Information pursuant to Regulation 25(8) of the Securities and Exchange Board of India (Mutual Funds) Regulations, 1996, as amended . Commission / Promotional Expense For Distribution Of Units to associate/related parties/ group companies of the Sponsor/AMC.

Equity Schemes (Contd.)

(Rs. In Lakhs)

Name of the party	MFA Capital Private Limited (Employee/Relative)		MFA Wealth Private Limited (Employee/Relative)		Kingsley John Valadares (Employee/Relative)	
Nature of transaction	Commission / promotional expenses for distribution of units		Commission / promotional expenses for distribution of units		Commission / promotional expenses for distribution of units	
Scheme Short Code	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025
SPO	-	-	0.03	-	-	-
TIF	-	-	-	-	-	-
MMI	-	-	-	-	-	-
TAL	-	-	0.03	-	-	-
KMN	-	-	0.06	-	-	-
N1E	-	-	-	-	-	-
NSI	-	-	-	-	-	-
NCI	-	-	-	-	-	-
BSI	-	-	-	-	-	-
N5E	-	-	-	-	-	-
NMX	#	-	#	-	#	-
NMX	-	-	-	-	-	-
MSC	-	-	-	-	-	-
NEF	-	-	-	-	-	-
NMT	-	-	-	-	-	-
A50	-	NA	-	NA	-	NA
CHE	-	NA	-	NA	-	NA
DYF	-	NA	-	NA	-	NA
GSF	-	NA	-	NA	-	NA
KAM	-	NA	-	NA	-	NA
KEO	-	NA	#	NA	-	NA
M3E	-	NA	-	NA	-	NA
M5I	-	NA	-	NA	-	NA
N10	-	NA	-	NA	-	NA
NNE	-	NA	-	NA	-	NA
Q3I	-	NA	-	NA	-	NA
Q3T	-	NA	-	NA	-	NA
ROF	0.05	NA	0.05	NA	-	NA
V3I	-	NA	-	NA	-	NA
SRF	-	NA	-	NA	-	NA
MFF	-	NA	-	NA	-	NA
QOF	-	NA	-	NA	-	NA

NA - Not Applicable

Less Than Rs 0.005 Lakhs

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 4 (Contd.)

The Scheme has entered into transactions with certain related parties.

(a) Information pursuant to Regulation 25(8) of the Securities and Exchange Board of India (Mutual Funds) Regulations, 1996, as amended . Commission / Promotional Expense For Distribution Of Units to associate/related parties/ group companies of the Sponsor/AMC.

Debt Schemes

(Rs. In Lakhs)

Name of the party	Kotak Securities Limited		Kotak Securities Limited		Kotak Mahindra Bank Ltd		Kotak Mahindra Bank Ltd		Kotak Mahindra International Ltd	
Nature of transaction	Commission / promotional expenses for distribution of units		Brokerage on purchase / sale of investments		Commission / promotional expenses for distribution of units		Charges for services provided by the bank		Commission / promotional expenses for distribution of units	
Scheme Short Code	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025
BON	0.43	0.54	-	1.29	43.24	42.99	-	#	-	-
BST	0.29	0.71	-	-	139.95	92.86	#	0.01	-	-
KGS	1.53	1.57	-	-	65.88	89.38	#	#	-	-
KGI	3.53	2.92	-	-	14.17	13.51	0.01	#	-	-
KCB	0.61	0.37	-	-	10.04	6.83	#	#	-	-
KLD	1.08	0.54	-	-	5.71	5.34	0.28	0.24	-	-
KFL	0.01	0.07	-	-	79.58	98.08	#	#	-	-
LIQ	2.98	1.38	-	-	53.23	70.40	0.48	0.54	0.21	0.37
FLR	0.77	0.50	-	-	15.27	17.26	0.03	0.01	-	-
FLT	6.86	7.32	-	-	114.19	173.38	0.07	0.07	-	-
FLX	0.99	0.99	-	0.92	100.28	95.99	#	0.01	-	-
CRO	0.05	0.02	-	-	4.44	4.53	-	#	-	-
MDF	0.19	0.30	-	0.52	30.36	25.77	#	0.01	-	-
OVR	#	0.02	-	-	10.17	10.08	0.01	0.01	-	-
B01	0.09	0.08	-	-	58.90	67.61	-	#	-	-
B02	0.30	0.51	-	-	2.23	2.44	-	#	-	-
B03	#	#	-	-	7.11	7.33	-	-	-	-
B05	#	#	-	-	1.68	1.91	-	#	-	-
B06	#	#	-	-	0.46	0.43	-	-	-	-
KWD	0.24	#	-	-	9.14	0.18	#	#	-	-
B08	#	#	-	-	0.01	0.01	-	-	-	-
LDT	0.03	0.03	-	-	0.68	0.25	-	-	-	-
KIP	2.95	1.96	0.35	-	57.05	61.95	#	0.01	-	-
B09	#	#	-	-	#	0.01	-	-	-	-
B10	#	#	-	-	0.03	0.01	#	#	-	-
B11	0.01	#	-	-	#	#	#	-	-	-
B12	#	#	-	-	#	#	#	-	-	-
LTF	-	-	-	-	-	-	-	-	-	-
B13	0.02	NA	-	NA	0.01	NA	#	NA	-	NA
B14	0.01	NA	-	NA	#	NA	-	NA	-	NA

NA - Not Applicable

Less Than Rs 0.005 Lakhs

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 4 (Contd.)

The Scheme has entered into transactions with certain related parties.

(a) Information pursuant to Regulation 25(8) of the Securities and Exchange Board of India (Mutual Funds) Regulations, 1996, as amended . Commission / Promotional Expense For Distribution Of Units to associate/related parties/ group companies of the Sponsor/AMC.

Debt Schemes (Contd.)

(Rs. In Lakhs)

Name of the party	Chintan Ashwin Shah (Employee/Relative)		Credos Capital Services LLP (Employee/Relative)		Asmita Hemant Barve (Employee/Relative)		MFA Capital Private Limited (Employee/Relative)		MFA Wealth Private Limited (Employee/Relative)	
Nature of transaction	Commission / promotional expenses for distribution of units		Commission / promotional expenses for distribution of units		Commission / promotional expenses for distribution of units		Commission / promotional expenses for distribution of units		Commission / promotional expenses for distribution of units	
Scheme Short Code	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025
BON	-	-	-	-	-	-	-	-	#	-
BST	-	-	-	-	-	-	-	-	1.11	-
KGS	-	-	-	-	-	-	7.16	-	0.95	-
KGI	-	-	-	-	-	-	-	-	0.46	-
KCB	-	-	-	-	-	-	0.05	-	0.28	-
KLD	0.01	0.04	0.04	-	#	-	-	-	1.03	-
KFL	-	-	-	-	-	-	-	-	0.03	-
LIQ	#	#	#	#	#	-	0.27	-	0.67	-
FLR	-	-	-	-	-	-	-	-	0.02	-
FLT	0.06	0.13	0.15	0.06	-	-	-	-	0.22	-
FLX	-	-	0.12	0.06	-	-	-	-	0.22	-
CRO	0.01	0.01	-	-	-	-	-	-	0.01	-
MDF	0.09	0.12	-	-	-	-	-	-	0.31	-
OVR	-	-	-	-	-	-	-	-	#	-
B01	-	-	-	-	-	-	-	-	0.08	-
B02	-	-	-	-	-	-	-	-	0.10	-
B03	-	-	-	-	-	-	-	-	-	-
B05	-	-	-	-	-	-	-	-	0.02	-
B06	-	-	-	-	-	-	-	-	-	-
KWD	-	-	-	-	-	-	-	-	0.06	-
B08	-	-	-	-	-	-	-	-	#	-
LDT	-	-	-	-	-	-	-	-	0.02	-
KIP	-	-	-	-	-	-	-	-	2.34	-
B09	-	-	-	-	-	-	-	-	-	-
B10	-	-	-	-	-	-	-	-	-	-
B11	-	-	-	-	-	-	-	-	-	-
B12	-	-	-	-	-	-	-	-	-	-
LTF	-	-	-	-	-	-	-	-	-	-
B13	-	NA	-	NA	-	NA	-	NA	-	NA
B14	-	NA	-	NA	-	NA	-	NA	-	NA

NA - Not Applicable

Less Than Rs 0.005 Lakhs

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 4 (Contd.)

The Scheme has entered into transactions with certain related parties.

(a) Information pursuant to Regulation 25(8) of the Securities and Exchange Board of India (Mutual Funds) Regulations, 1996, as amended . Commission / Promotional Expense For Distribution Of Units to associate/related parties/ group companies of the Sponsor/AMC.

Debt Schemes (Contd.)

(Rs. In Lakhs)

Name of the party	Kingsley John Valadares (Employee/Relative)	
Nature of transaction	Commission / promotional expenses for distribution of units	
Scheme Short Code	31.03.2026	31.03.2025
BON	-	-
BST	-	-
KGS	-	-
KGI	-	-
KCB	-	-
KLD	-	-
KFL	-	-
LIQ	-	-
FLR	-	-
FLT	-	-
FLX	-	-
CRO	-	-
MDF	-	-
OVR	-	-
B01	-	-
B02	-	-
B03	-	-
B05	-	-
B06	-	-
KWD	-	-
B08	-	-
LDT	-	-
KIP	-	-
B09	-	-
B10	-	-
B11	-	-
B12	-	-
LTF	-	-
B13	-	NA
B14	-	NA

NA - Not Applicable

Less Than Rs 0.005 Lakhs

FMP Schemes

(Rs. In Lakhs)

Name of the party	Kotak Securities Limited		Kotak Mahindra Bank Ltd		Kotak Mahindra Bank Ltd	
Nature of transaction	Commission / promotional expenses for distribution of units		Commission / promotional expenses for distribution of units		Charges for services provided by the bank	
Scheme Short Code	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025
U92	-	-	0.67	5.93	-	-
V04	-	-	2.29	2.09	-	-
V05	0.02	0.02	0.07	0.07	-	-
V08	0.02	0.02	#	0.01	-	-
V10	-	-	0.07	0.07	-	-
VD1	#	#	-	-	-	-

Less Than Rs 0.005 Lakhs

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.
Annexure 4 (Contd.)

The Scheme has entered into transactions with certain related parties.

b) Brokerage paid to associates/related parties/group companies of Sponsor/AMC : For Purchase & Sale of Investments & Derivatives

i) For Purchase and Sale of Investments & Derivatives

Related parties/ group companies of Sponsor / AMC	Nature of Association / Nature of relation	Period covered	Value of transaction (in Rs. Cr. & % of total value of transaction of the fund)		Brokerage	
			(Rs. Cr. & % of total brokerage paid by the fund)			
			Rs. (Cr.)	%	Rs. (Cr.)	%
Kotak Securities Ltd	Associate	2025-25	1,20,038.02	3.52	20.09	5.30
Kotak Securities Ltd	Associate	2024-25	97,313.82	3.31	14.75	4.05

ii) Commission paid to associates/related parties/group companies of Sponsor/AMC: For Distribution of Mutual Fund units

Related parties/ group companies of Sponsor / AMC	Nature of Association / Nature of relation	Period covered	Value of transaction (in Rs. Cr. & % of total value of transaction of the fund)		Commission	
			(Rs. Cr. & % of total brokerage paid by the fund)			
			Rs. (Cr.)	%	Rs. (Cr.)	%
Kotak Mahindra Asset Management Company (PMS)	Associate	2025-26	-	-	-	-
Kotak Mahindra Asset Management Company (PMS)	Associate	2024-25	#	#	-	-
Kotak Mahindra Bank Ltd.	Sponsor	2025-26	9,371.36	3.57	143.29	5.54
Kotak Mahindra Bank Ltd.	Sponsor	2024-25	9,607.48	4.89	132.59	5.75
Kotak Securities Ltd	Associate	2025-26	949.12	0.36	5.96	0.23
Kotak Securities Ltd	Associate	2024-25	216.47	0.11	3.67	0.16
Kotak Mahindra (International) Ltd	Associate	2025-26	-	-	-	-
Kotak Mahindra (International) Ltd	Associate	2024-25	-	-	-	-
Kotak Mahindra Asset Management Singapore PTE Ltd	Associate	2025-26	-	-	-	-
Kotak Mahindra Asset Management Singapore PTE Ltd	Associate	2024-25	-	-	-	-
Chintan Ashwin Shah	(Employee/Relative)	2025-26	1.54	#	0.24	0.01
Chintan Ashwin Shah	(Employee/Relative)	2024-25	1.39	#	0.25	0.01
Credos Capital Services LLP	(Employee/Relative)	2025-26	5.37	#	0.04	#
Credos Capital Services LLP	(Employee/Relative)	2024-25	4.32	#	0.01	#
Asmita Hemant Barve (Employee/Relative)	(Employee/Relative)	2025-26	0.18	#	#	#
Asmita Hemant Barve (Employee/Relative)	(Employee/Relative)	2024-25	-	-	-	-
MFA Capital Private Limited (Employee/Relative)	(Employee/Relative)	2025-26	62.57	0.02	7.17	0.28
MFA Capital Private Limited (Employee/Relative)	(Employee/Relative)	2024-25	-	-	-	-
MFA Wealth Private Limited (Employee/Relative)	(Employee/Relative)	2025-26	181.82	0.07	6.83	0.26
MFA Wealth Private Limited (Employee/Relative)	(Employee/Relative)	2024-25	-	-	-	-
Kingsley John Valadares (Employee/Relative)	(Employee/Relative)	2025-26	#	#	-	-
Kingsley John Valadares (Employee/Relative)	(Employee/Relative)	2024-25	-	-	-	-

Less than Rs. 0.005 Crores or 0.005%

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5
FY 2025-26
Unit Capital Movements - Equity Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak Banking and Financial Services Fund	Direct Growth Option	4,19,23,589.074	2,10,34,987.174	(1,19,08,304.399)	5,10,50,271.849
	Direct Growth Option	2,97,57,281.109	2,23,90,829.189	(1,02,24,521.224)	4,19,23,589.074
	Direct IDCW Option	3,95,739.911	13,07,273.556	(5,69,965.163)	11,33,048.304
	Direct IDCW Option	3,18,924.069	1,58,394.524	(81,578.682)	3,95,739.911
	Regular Growth Option	73,59,00,327.373	24,61,71,611.904	(11,38,82,597.503)	86,81,89,341.774
	Regular Growth Option	62,00,87,069.309	24,33,06,729.821	(12,74,93,471.757)	73,59,00,327.373
	Regular IDCW Option	29,27,489.108	6,58,039.004	(13,38,205.387)	22,47,322.725
	Regular IDCW Option	30,65,430.916	6,79,358.690	(8,17,300.498)	29,27,489.108
					92,26,19,984.652
					78,11,47,145.466
Kotak BSE Housing Index Fund	Direct Growth Option	73,13,544.409	34,70,295.499	(33,71,086.780)	74,12,753.128
	Direct Growth Option	53,01,040.429	66,58,529.319	(46,46,025.339)	73,13,544.409
	Direct IDCW Option	1,06,557.884	44,554.791	(74,427.587)	76,685.088
	Direct IDCW Option	90,354.821	66,653.627	(50,450.564)	1,06,557.884
	Regular Growth Option	52,29,549.940	9,08,524.525	(31,52,401.491)	29,85,672.974
	Regular Growth Option	20,89,695.282	52,65,129.345	(21,25,274.687)	52,29,549.940
	Regular IDCW Option	1,23,606.548	1,03,717.493	(65,910.174)	1,61,413.867
	Regular IDCW Option	1,18,463.010	41,553.704	(36,410.166)	1,23,606.548
					1,06,36,525.057
					1,27,73,258.781
Kotak BSE PSU Index Fund	Direct Growth Option	4,32,47,964.241	3,87,68,601.633	(3,53,61,260.712)	4,66,55,305.162
	Direct Growth Option	-	5,84,80,191.140	(1,52,32,226.899)	4,32,47,964.241
	Direct IDCW Option	5,10,365.635	2,89,016.910	(2,31,429.462)	5,67,953.083
	Direct IDCW Option	-	5,81,340.962	(70,975.327)	5,10,365.635
	Regular Growth Option	4,54,78,237.407	2,47,19,561.020	(2,75,83,411.415)	4,26,14,387.012
	Regular Growth Option	-	5,63,21,106.745	(1,08,42,869.338)	4,54,78,237.407
	Regular IDCW Option	14,55,030.232	1,29,528.900	(8,83,253.883)	7,01,305.249
	Regular IDCW Option	-	16,56,352.629	(2,01,322.397)	14,55,030.232
					9,05,38,950.506
					9,06,91,597.515
Kotak BSE Sensex Index Fund	Direct Growth Option	33,49,556.589	1,20,76,596.184	(50,35,755.153)	1,03,90,397.620
	Direct Growth Option	-	34,36,881.629	(87,325.040)	33,49,556.589
	Direct IDCW Option	47,175.829	66,711.524	(22,682.885)	91,204.468
	Direct IDCW Option	-	48,225.753	(1,049.924)	47,175.829
	Regular Growth Option	49,36,057.899	40,95,819.847	(36,79,780.956)	53,52,096.790
	Regular Growth Option	-	55,32,911.441	(5,96,853.542)	49,36,057.899
	Regular IDCW Option	1,24,150.678	52,507.312	(55,183.790)	1,21,474.200
	Regular IDCW Option	-	1,25,000.637	(849.959)	1,24,150.678
					1,59,55,173.078
					84,56,940.995
Kotak Consumption Fund	Direct Growth Option	22,00,28,796.031	14,89,07,226.817	(4,41,25,502.548)	32,48,10,520.300
	Direct Growth Option	10,14,42,697.508	18,95,88,658.793	(7,10,02,560.270)	22,00,28,796.031
	Direct IDCW Option	3,43,553.927	2,11,588.022	(1,57,107.627)	3,98,034.322
	Direct IDCW Option	3,01,678.687	7,27,510.583	(6,85,635.343)	3,43,553.927
	Regular Growth Option	72,33,57,355.543	36,43,28,218.677	(16,82,22,264.451)	91,94,63,309.769
	Regular Growth Option	37,16,03,704.243	45,04,86,479.527	(9,87,32,828.227)	72,33,57,355.543
	Regular IDCW Option	10,85,154.043	10,52,305.138	(10,64,966.819)	10,72,492.362
	Regular IDCW Option	9,24,355.026	9,47,174.445	(7,86,375.428)	10,85,154.043
					1,24,57,44,356.753
					94,48,14,859.544
Kotak Global Innovation Overseas Equity Omni FOF	Direct Growth Option	8,43,20,655.355	6,41,83,625.216	(3,04,62,265.326)	11,80,42,015.245
	Direct Growth Option	19,45,50,739.783	1,03,36,400.379	(12,05,66,484.807)	8,43,20,655.355
	Direct IDCW Option	19,71,495.126	10,79,351.599	(15,44,760.670)	15,06,086.055
	Direct IDCW Option	24,29,096.496	1,84,607.372	(6,42,208.742)	19,71,495.126
	Regular Growth Option	41,39,71,202.664	6,00,12,691.803	(11,12,95,236.548)	36,26,88,657.919
	Regular Growth Option	79,47,56,931.171	3,13,21,083.289	(41,21,06,811.796)	41,39,71,202.664
	Regular IDCW Option	39,46,543.798	6,40,187.768	(11,32,837.411)	34,53,894.155
	Regular IDCW Option	99,22,820.903	3,96,812.876	(63,73,089.981)	39,46,543.798
					48,56,90,653.374
					50,42,09,896.943

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5
FY 2025-26
Unit Capital Movements - Equity Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak Healthcare Fund	Direct Growth Option	3,84,98,464.833	1,28,79,025.801	(1,15,89,440.793)	3,97,88,049.841
	Direct Growth Option	2,78,31,693.622	2,06,87,062.945	(1,00,20,291.734)	3,84,98,464.833
	Direct IDCW Option	4,20,291.393	1,28,146.569	(1,27,378.057)	4,21,059.905
	Direct IDCW Option	2,96,352.847	2,35,026.790	(1,11,088.244)	4,20,291.393
	Regular Growth Option	28,17,96,179.231	8,76,21,372.004	(7,59,10,558.983)	29,35,06,992.252
	Regular Growth Option	22,12,42,494.460	9,59,06,656.074	(3,53,52,971.303)	28,17,96,179.231
	Regular IDCW Option	11,16,515.277	1,60,039.588	(1,69,230.241)	11,07,324.624
	Regular IDCW Option	12,87,057.806	6,74,950.816	(8,45,493.345)	11,16,515.277
					33,48,23,426.622
					32,18,31,450.734
Kotak Business Cycle Fund	Direct Growth Option	7,09,16,911.505	2,59,57,164.078	(1,46,80,706.121)	8,21,93,369.462
	Direct Growth Option	6,24,38,277.717	1,62,56,707.231	(77,78,073.443)	7,09,16,911.505
	Direct IDCW Option	6,31,170.922	1,63,605.929	(1,39,385.037)	6,55,391.814
	Direct IDCW Option	5,31,592.435	2,08,120.158	(1,08,541.671)	6,31,170.922
	Regular Growth Option	1,65,28,59,043.517	38,48,34,935.730	(23,06,81,869.746)	1,80,70,12,109.501
	Regular Growth Option	1,77,36,70,727.519	21,16,70,645.024	(33,24,82,329.026)	1,65,28,59,043.517
	Regular IDCW Option	71,12,348.984	69,52,081.867	(12,68,962.569)	1,27,95,468.282
	Regular IDCW Option	83,98,584.491	11,17,145.530	(24,03,381.037)	71,12,348.984
					1,90,26,56,339.059
					1,73,15,19,474.928
Kotak Manufacture In India Fund	Direct Growth Option	11,22,53,334.073	6,22,44,101.938	(1,47,28,829.474)	15,97,68,606.537
	Direct Growth Option	14,46,58,312.544	3,53,54,310.318	(6,77,59,288.789)	11,22,53,334.073
	Direct IDCW Option	8,73,615.575	1,39,427.474	(2,57,277.669)	7,55,765.380
	Direct IDCW Option	8,54,959.950	3,81,704.800	(3,63,049.175)	8,73,615.575
	Regular Growth Option	1,21,10,51,760.565	15,88,21,617.263	(22,87,05,524.089)	1,14,11,67,853.739
	Regular Growth Option	97,00,27,076.529	37,80,31,169.200	(13,70,06,485.164)	1,21,10,51,760.565
	Regular IDCW Option	60,08,745.328	5,04,464.309	(16,23,789.336)	48,89,420.301
	Regular IDCW Option	56,56,501.367	16,00,926.907	(12,48,682.946)	60,08,745.328
					1,30,65,81,645.957
					1,33,01,87,455.541
Kotak MNC Fund	Direct Growth Option	16,89,01,665.508	1,90,62,798.860	(3,39,12,681.970)	15,40,51,782.398
	Direct Growth Option	-	19,73,91,056.996	(2,84,89,391.488)	16,89,01,665.508
	Direct IDCW Option	11,61,682.768	2,34,465.489	(6,39,903.615)	7,56,244.642
	Direct IDCW Option	-	24,25,720.083	(12,64,037.315)	11,61,682.768
	Regular Growth Option	2,13,97,62,820.964	11,40,85,927.628	(62,96,05,086.042)	1,62,42,43,662.550
	Regular Growth Option	-	2,30,05,82,628.712	(16,08,19,807.748)	2,13,97,62,820.964
	Regular IDCW Option	75,83,360.648	4,26,928.263	(31,82,547.515)	48,27,741.396
	Regular IDCW Option	-	90,65,720.100	(14,82,359.452)	75,83,360.648
					1,78,38,79,430.986
					2,31,74,09,529.888
Kotak Quant Fund	Direct Growth Option	40,86,17,203.558	3,19,64,008.128	(14,65,66,370.376)	29,40,14,841.310
	Direct Growth Option	41,78,58,841.268	21,98,65,116.050	(22,91,06,753.760)	40,86,17,203.558
	Direct IDCW Option	9,11,947.353	1,95,493.508	(1,93,716.108)	9,13,724.753
	Direct IDCW Option	5,92,849.042	6,38,530.228	(3,19,431.917)	9,11,947.353
	Regular Growth Option	7,07,50,403.264	1,53,73,888.223	(2,69,47,157.419)	5,91,77,134.068
	Regular Growth Option	3,53,45,926.295	4,73,84,438.241	(1,19,79,961.272)	7,07,50,403.264
	Regular IDCW Option	5,39,886.926	67,948.163	(1,71,207.338)	4,36,627.751
	Regular IDCW Option	5,90,986.556	8,05,319.876	(8,56,419.506)	5,39,886.926
					35,45,42,327.882
					48,08,19,441.101
Kotak Nifty 100 Low Volatility 30 Index Fund	Direct Growth Option	6,90,09,667.732	4,84,06,416.017	(3,03,23,549.918)	8,70,92,533.831
	Direct Growth Option	-	8,47,75,765.404	(1,57,66,097.672)	6,90,09,667.732
	Direct IDCW Option	1,89,603.407	31,788.961	(58,316.608)	1,63,075.760
	Direct IDCW Option	-	2,04,162.784	(14,559.377)	1,89,603.407
	Regular Growth Option	3,25,34,246.725	1,25,78,853.828	(1,26,74,289.915)	3,24,38,810.638
	Regular Growth Option	-	3,78,01,320.716	(52,67,073.991)	3,25,34,246.725
	Regular IDCW Option	1,75,693.207	49,579.656	(42,769.978)	1,82,502.885
	Regular IDCW Option	-	2,15,951.416	(40,258.209)	1,75,693.207
					11,98,76,923.114
					10,19,09,211.071

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2025-26

Unit Capital Movements - Equity Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak Multi Asset Allocation Fund	Direct Growth Option	41,20,09,547.205	56,04,26,604.197	(8,76,15,479.571)	88,48,20,671.831
	Direct Growth Option	21,26,24,267.311	25,01,04,233.530	(5,07,18,953.636)	41,20,09,547.205
	Direct IDCW Option	16,53,523.567	36,15,647.148	(4,28,456.269)	48,40,714.446
	Direct IDCW Option	11,83,394.135	88,11,050.071	(83,40,920.639)	16,53,523.567
	Regular Growth Option	5,76,87,67,122.220	2,26,00,31,944.235	(69,77,02,239.296)	7,33,10,96,827.159
	Regular Growth Option	4,47,63,03,394.665	1,95,98,61,281.392	(66,73,97,553.837)	5,76,87,67,122.220
	Regular IDCW Option	1,35,83,294.472	1,09,01,100.791	(41,73,643.766)	2,03,10,751.497
	Regular IDCW Option	95,14,054.855	67,64,739.936	(26,95,500.319)	1,35,83,294.472
					8,24,10,68,964.933
					6,19,60,13,487.464
Kotak Nifty Midcap 50 Index Fund	Direct Growth Option	3,10,04,289.485	3,43,93,043.104	(2,33,70,978.973)	4,20,26,353.616
	Direct Growth Option	-	3,76,88,729.662	(66,84,440.177)	3,10,04,289.485
	Direct IDCW Option	3,08,930.673	3,42,249.196	(2,08,071.773)	4,43,108.096
	Direct IDCW Option	-	3,40,871.313	(31,940.640)	3,08,930.673
	Regular Growth Option	2,20,30,402.612	2,02,50,364.397	(1,67,12,183.943)	2,55,68,583.066
	Regular Growth Option	-	2,50,90,827.117	(30,60,424.505)	2,20,30,402.612
	Regular IDCW Option	12,53,701.685	2,22,616.345	(2,89,906.487)	11,86,411.543
	Regular IDCW Option	-	13,89,423.761	(1,35,722.076)	12,53,701.685
					6,92,24,456.321
					5,45,97,324.455
Kotak Nifty 200 Momentum 30 Index Fund	Direct Growth Option	14,68,66,471.788	16,09,97,389.056	(7,61,16,963.941)	23,17,46,896.903
	Direct Growth Option	5,25,50,637.229	15,58,23,250.273	(6,15,07,415.714)	14,68,66,471.788
	Direct IDCW Option	7,15,896.623	3,69,261.106	(3,47,641.002)	7,37,516.727
	Direct IDCW Option	3,95,582.026	5,46,909.619	(2,26,595.022)	7,15,896.623
	Regular Growth Option	11,47,33,345.605	3,29,79,000.997	(3,53,49,124.536)	11,23,63,222.066
	Regular Growth Option	2,55,36,079.872	11,48,09,484.018	(2,56,12,218.285)	11,47,33,345.605
	Regular IDCW Option	6,54,625.877	3,56,820.786	(1,58,942.512)	8,52,504.151
	Regular IDCW Option	3,21,462.978	4,49,186.369	(1,16,023.470)	6,54,625.877
					34,57,00,139.847
					26,29,70,339.893
Kotak Multicap Fund	Direct Growth Option	1,22,18,48,864.498	93,89,67,142.665	(18,81,42,261.008)	1,97,26,73,746.155
	Direct Growth Option	63,45,33,848.505	1,50,41,47,315.565	(91,68,32,299.572)	1,22,18,48,864.498
	Direct IDCW Option	56,91,437.117	1,01,07,126.800	(51,50,640.058)	1,06,47,923.859
	Direct IDCW Option	24,73,661.007	1,16,65,606.784	(84,47,830.674)	56,91,437.117
	Regular Growth Option	7,95,85,65,757.456	3,44,79,19,148.835	(90,91,45,193.561)	10,49,73,39,712.730
	Regular Growth Option	5,46,32,07,222.945	3,29,12,51,734.591	(79,58,93,200.080)	7,95,85,65,757.456
	Regular IDCW Option	3,32,60,038.296	5,28,47,746.592	(4,81,30,804.849)	3,79,76,980.039
	Regular IDCW Option	2,49,24,891.273	8,89,98,494.762	(8,06,63,347.739)	3,32,60,038.296
					12,51,86,38,362.783
					9,21,93,66,097.367
Kotak US Specific Equity Passive FOF (Erstwhile Kotak NASDAQ 100 Fund of Fund)	Direct Growth Option	1,16,37,94,971.188	-	(9,85,61,160.589)	1,06,52,33,810.599
	Direct Growth Option	1,28,47,06,707.525	17,727.435	(12,09,29,463.772)	1,16,37,94,971.188
	Regular Growth Option	61,18,27,817.471	-	(6,49,99,892.525)	54,68,27,924.946
	Regular Growth Option	66,91,42,552.908	10,642.355	(5,73,25,377.792)	61,18,27,817.471
					1,61,20,61,735.545
					1,77,56,22,788.659
Kotak Nifty Financial Services Ex-Bank Index Fund	Direct Growth Option	1,96,59,851.096	4,23,36,464.611	(2,23,94,588.205)	3,96,01,727.502
	Direct Growth Option	78,67,747.465	2,61,24,576.542	(1,43,32,472.911)	1,96,59,851.096
	Direct IDCW Option	2,81,065.515	2,46,464.959	(1,18,034.054)	4,09,496.420
	Direct IDCW Option	2,15,863.698	2,47,517.402	(1,82,315.585)	2,81,065.515
	Regular Growth Option	1,15,35,150.614	1,63,42,724.396	(73,17,169.532)	2,05,60,705.478
	Regular Growth Option	51,44,596.826	89,68,319.197	(25,77,765.409)	1,15,35,150.614
	Regular IDCW Option	2,96,206.404	2,41,913.850	(1,81,753.376)	3,56,366.878
	Regular IDCW Option	2,07,120.404	4,09,711.878	(3,20,625.878)	2,96,206.404
					6,09,28,296.278
					3,17,72,273.629
Kotak Nifty 50 Index Fund	Direct Growth Option	36,07,49,634.176	22,51,45,741.878	(10,00,01,933.030)	48,58,93,443.024
	Direct Growth Option	26,42,66,315.589	27,68,91,659.304	(18,04,08,340.717)	36,07,49,634.176
	Direct IDCW Option	27,47,116.273	9,98,242.959	(7,37,216.264)	30,08,142.968
	Direct IDCW Option	45,74,457.607	11,57,509.156	(29,84,850.490)	27,47,116.273
	Regular Growth Option	16,23,15,818.942	5,98,19,724.486	(4,51,39,256.445)	17,69,96,286.983

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2025-26

Unit Capital Movements - Equity Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
	Regular Growth Option	14,70,30,017.903	8,52,02,097.966	(6,99,16,296.927)	16,23,15,818.942
	Regular IDCW Option	19,14,761.539	3,91,142.145	(2,54,509.118)	20,51,394.566
	Regular IDCW Option	18,30,393.388	8,82,405.745	(7,98,037.594)	19,14,761.539
					66,79,49,267.541
					52,77,27,330.930
Kotak Nifty Next 50 Index Fund	Direct Growth Option	23,57,79,911.498	22,51,08,712.545	(6,53,95,854.599)	39,54,92,769.444
	Direct Growth Option	5,50,31,547.610	20,60,91,284.918	(2,53,42,921.030)	23,57,79,911.498
	Direct IDCW Option	13,83,458.783	12,07,341.301	(2,98,830.817)	22,91,969.267
	Direct IDCW Option	8,04,232.301	7,48,316.163	(1,69,089.681)	13,83,458.783
	Regular Growth Option	6,92,53,302.994	4,54,35,924.286	(2,77,58,566.483)	8,69,30,660.797
	Regular Growth Option	4,24,96,180.962	3,79,48,000.014	(1,11,90,877.982)	6,92,53,302.994
	Regular IDCW Option	8,77,073.589	3,20,381.721	(2,61,882.739)	9,35,572.571
	Regular IDCW Option	4,97,924.509	4,58,821.222	(79,672.142)	8,77,073.589
					48,56,50,972.079
					30,72,93,746.864
Kotak Nifty Smallcap 50 Index Fund	Direct Growth Option	4,42,32,656.981	6,33,60,871.639	(3,27,13,773.942)	7,48,79,754.678
	Direct Growth Option	2,17,05,106.290	4,50,35,791.054	(2,25,08,240.363)	4,42,32,656.981
	Direct IDCW Option	8,59,061.712	2,72,551.452	(1,86,213.269)	9,45,399.895
	Direct IDCW Option	5,73,917.535	5,75,537.758	(2,90,393.581)	8,59,061.712
	Regular Growth Option	1,66,02,972.065	1,53,54,706.664	(1,00,00,056.056)	2,19,57,622.673
	Regular Growth Option	77,16,083.264	1,47,82,598.502	(58,95,709.701)	1,66,02,972.065
	Regular IDCW Option	2,89,626.482	97,781.466	(64,313.999)	3,23,093.949
	Regular IDCW Option	2,58,294.763	3,67,304.774	(3,35,973.055)	2,89,626.482
					9,81,05,871.195
					6,19,84,317.240
Kotak Silver ETF Fund of Fund	Direct Growth Option	1,59,77,552.914	11,91,01,158.732	(5,33,88,035.939)	8,16,90,675.707
	Direct Growth Option	32,02,101.728	2,15,68,969.080	(87,93,517.894)	1,59,77,552.914
	Regular Growth Option	4,50,90,549.565	31,05,36,075.817	(14,23,27,280.736)	21,32,99,344.646
	Regular Growth Option	1,68,39,774.714	4,08,84,238.927	(1,26,33,464.076)	4,50,90,549.565
					29,49,90,020.353
Kotak Special Opportunities Fund	Direct Growth Option	19,13,05,157.683	2,54,11,230.575	(10,33,43,907.730)	11,33,72,480.528
	Direct Growth Option	-	24,32,65,175.467	(5,19,60,017.784)	19,13,05,157.683
	Direct IDCW Option	34,26,255.663	22,21,136.853	(49,81,049.535)	6,66,342.981
	Direct IDCW Option	-	64,61,792.280	(30,35,536.617)	34,26,255.663
	Regular Growth Option	2,01,53,98,595.643	13,98,38,181.036	(83,98,67,291.727)	1,31,53,69,484.952
	Regular Growth Option	-	2,30,53,06,715.534	(28,99,08,119.891)	2,01,53,98,595.643
	Regular IDCW Option	1,17,68,103.678	24,51,586.637	(51,46,347.908)	90,73,342.407
	Regular IDCW Option	-	1,60,54,127.598	(42,86,023.920)	1,17,68,103.678
					1,43,84,81,650.868
					2,22,18,98,112.667
Kotak Technology Fund	Direct Growth Option	9,83,35,339.311	3,04,52,407.496	(2,16,25,638.836)	10,71,62,107.971
	Direct Growth Option	3,70,37,350.115	9,16,82,145.085	(3,03,84,155.889)	9,83,35,339.311
	Direct IDCW Option	10,48,816.644	4,92,355.065	(6,07,873.150)	9,33,298.559
	Direct IDCW Option	3,65,768.842	7,94,703.436	(1,11,655.634)	10,48,816.644
	Regular Growth Option	39,45,18,591.343	22,19,01,327.628	(19,43,21,719.157)	42,20,98,199.814
	Regular Growth Option	27,22,28,734.093	18,66,05,772.791	(6,43,15,915.541)	39,45,18,591.343
	Regular IDCW Option	13,73,018.054	10,02,692.507	(10,50,137.310)	13,25,573.251
	Regular IDCW Option	13,01,858.736	12,49,474.706	(11,78,315.388)	13,73,018.054
					53,15,19,179.595
Kotak Nifty India Tourism Index Fund	Direct Growth Option	1,33,41,231.595	3,82,46,300.429	(2,71,78,809.976)	2,44,08,722.048
	Direct Growth Option	-	1,63,52,296.443	(30,11,064.848)	1,33,41,231.595
	Direct IDCW Option	1,70,479.368	14,48,292.505	(14,11,451.458)	2,07,320.415
	Direct IDCW Option	-	1,94,501.796	(24,022.428)	1,70,479.368
	Regular Growth Option	1,48,70,590.899	71,50,449.359	(74,60,950.510)	1,45,60,089.748
	Regular Growth Option	-	1,77,74,661.684	(29,04,070.785)	1,48,70,590.899
	Regular IDCW Option	4,53,255.509	1,39,464.019	(1,33,762.242)	4,58,957.286
	Regular IDCW Option	-	5,27,352.429	(74,096.920)	4,53,255.509
					3,96,35,089.497
					2,88,35,557.371

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2025-26

Unit Capital Movements - Equity Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak Large Cap Fund (Erstwhile Kotak Bluechip Fund)	Direct Growth Option	3,78,43,205.226	86,88,458.650	(45,83,590.362)	4,19,48,073.514
	Direct Growth Option	3,42,21,610.288	96,27,472.011	(60,05,877.073)	3,78,43,205.226
	Direct IDCW Option	27,18,542.893	4,58,678.261	(3,64,306.277)	28,12,914.877
	Direct IDCW Option	24,54,918.383	7,28,184.049	(4,64,559.539)	27,18,542.893
	Regular Growth Option	13,04,94,387.396	2,10,57,041.483	(1,35,31,763.379)	13,80,19,665.500
	Regular Growth Option	11,80,05,736.064	2,64,90,566.192	(1,40,01,914.860)	13,04,94,387.396
	Regular IDCW Option	2,62,48,670.367	9,80,551.569	(24,74,064.609)	2,47,55,157.327
	Regular IDCW Option	2,83,70,748.698	20,69,149.921	(41,91,228.252)	2,62,48,670.367
					20,75,35,811.218
					19,73,04,805.882
Kotak Aggressive Hybrid Fund (Erstwhile Kotak Equity Hybrid Fund)	Direct Growth Option	10,23,66,638.728	3,75,88,147.037	(82,53,068.749)	13,17,01,717.016
	Direct Growth Option	7,02,58,713.503	3,90,53,088.731	(69,45,163.506)	10,23,66,638.728
	Direct IDCW Option	49,50,197.858	9,59,743.314	(7,76,667.268)	51,33,273.904
	Direct IDCW Option	43,52,888.720	13,63,820.986	(7,66,511.848)	49,50,197.858
	Regular Growth Option	1,02,43,30,404.176	24,45,61,325.509	(10,96,48,762.590)	1,15,92,42,967.095
	Regular Growth Option	86,40,19,865.428	25,64,77,958.464	(9,61,67,419.716)	1,02,43,30,404.176
	Regular IDCW Option	7,13,28,066.947	26,45,040.998	(64,72,052.800)	6,75,01,055.145
	Regular IDCW Option	7,76,83,103.130	21,16,581.856	(84,71,618.039)	7,13,28,066.947
					1,36,35,79,013.160
					1,20,29,75,307.709
Kotak Multi Asset Omni FOF (Erstwhile Kotak Multi Asset Allocator Fund of Fund - Dynamic)	Direct Growth Option	1,91,67,640.519	73,11,922.779	(23,13,879.149)	2,41,65,684.149
	Direct Growth Option	1,71,83,740.127	39,85,892.005	(20,01,991.613)	1,91,67,640.519
	Direct IDCW Option	2,16,447.069	1,51,400.669	(66,637.615)	3,01,210.123
	Direct IDCW Option	1,76,391.168	62,997.847	(22,941.946)	2,16,447.069
	Regular Growth Option	5,45,01,441.935	1,81,37,465.692	(41,37,486.159)	6,85,01,421.468
	Regular Growth Option	4,96,39,006.805	1,02,12,291.082	(53,49,855.952)	5,45,01,441.935
	Regular IDCW Option	12,11,133.901	1,54,745.789	(1,05,268.726)	12,60,610.964
	Regular IDCW Option	12,74,859.391	1,13,282.489	(1,77,007.979)	12,11,133.901
					9,42,28,926.704
					7,50,96,663.424
Kotak Large & Midcap Fund (Erstwhile Kotak Equity Opportunities Fund)	Direct Growth Option	16,23,05,762.880	4,02,02,343.441	(1,35,63,106.976)	18,89,44,999.345
	Direct Growth Option	12,66,95,402.491	6,14,06,145.257	(2,57,95,784.868)	16,23,05,762.880
	Direct IDCW Option	71,40,140.384	13,02,914.461	(28,21,768.676)	56,21,286.169
	Direct IDCW Option	38,29,033.266	74,68,201.054	(41,57,093.936)	71,40,140.384
	Regular Growth Option	60,19,38,420.840	9,54,68,157.545	(5,20,54,932.991)	64,53,51,645.394
	Regular Growth Option	53,61,39,896.029	12,18,03,855.411	(5,60,05,330.600)	60,19,38,420.840
	Regular IDCW Option	6,86,43,360.202	26,93,343.684	(59,82,179.325)	6,53,54,524.561
	Regular IDCW Option	7,49,89,484.918	46,49,215.104	(1,09,95,339.820)	6,86,43,360.202
					90,52,72,455.469
					84,00,27,684.306
Kotak Small Cap Fund	Direct Growth Option	16,69,60,162.809	3,06,32,807.542	(2,82,12,471.790)	16,93,80,498.561
	Direct Growth Option	16,29,52,347.890	4,08,19,279.061	(3,68,11,464.142)	16,69,60,162.809
	Direct IDCW Option	31,07,152.423	6,50,473.831	(6,09,556.897)	31,48,069.357
	Direct IDCW Option	28,12,183.305	9,67,212.547	(6,72,243.429)	31,07,152.423
	Regular Growth Option	46,12,63,349.706	8,47,87,596.130	(5,93,36,637.425)	48,67,14,308.412
	Regular Growth Option	44,16,81,288.697	8,76,75,713.277	(6,80,93,652.268)	46,12,63,349.706
	Regular IDCW Option	1,52,16,478.744	7,69,145.373	(14,68,816.834)	1,45,16,807.283
	Regular IDCW Option	1,61,94,357.431	9,79,091.554	(19,56,970.241)	1,52,16,478.744
					67,37,59,683.613
					64,65,47,143.682
Kotak Contra Fund (Erstwhile Kotak India EQ Contra Fund)	Direct Growth Option	7,29,70,336.660	4,18,46,151.824	(77,90,965.064)	10,70,25,523.420
	Direct Growth Option	3,46,81,498.717	4,53,69,493.829	(70,80,655.886)	7,29,70,336.660
	Direct IDCW Option	16,83,087.205	4,15,828.162	(5,62,805.056)	15,36,110.311
	Direct IDCW Option	14,44,070.984	5,93,276.822	(3,54,260.601)	16,83,087.205
	Regular Growth Option	19,57,43,475.042	3,84,56,096.343	(2,31,21,398.160)	21,10,78,173.225
	Regular Growth Option	16,31,41,615.805	6,19,52,209.175	(2,93,50,349.938)	19,57,43,475.042
	Regular IDCW Option	1,33,10,683.912	3,79,443.836	(13,04,264.305)	1,23,85,863.443
	Regular IDCW Option	1,43,45,729.116	6,19,804.759	(16,54,849.963)	1,33,10,683.912
					33,20,25,670.399
					28,37,07,582.819

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)
FY 2025-26
Unit Capital Movements - Equity Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak Arbitrage Fund (Erstwhile Kotak Equity Arbitrage Fund)	Direct Growth Option	8,90,32,42,264.755	8,41,15,41,812.569	(7,67,22,29,184.360)	9,64,25,54,892.964
	Direct Growth Option	6,29,28,84,914.311	9,33,92,92,811.093	(6,72,89,35,460.649)	8,90,32,42,264.755
	Direct IDCW Option	4,19,34,895.865	1,71,33,435.993	(2,66,21,546.400)	3,24,46,785.458
	Direct IDCW Option	3,53,23,311.817	2,17,71,922.221	(1,51,60,338.173)	4,19,34,895.865
	Regular Growth Option	6,82,96,57,420.094	5,94,05,01,035.129	(6,01,07,67,569.829)	6,75,93,90,885.394
	Regular Growth Option	4,95,80,23,241.349	7,13,87,86,372.743	(5,26,71,52,193.998)	6,82,96,57,420.094
	Regular IDCW Option	9,23,82,119.974	17,94,89,057.762	(18,88,74,422.492)	8,29,96,755.244
	Regular IDCW Option	9,84,97,081.387	14,58,26,404.271	(15,19,41,365.684)	9,23,82,119.974
					16,51,73,89,319.060
					15,86,72,16,700.688
Kotak ELSS Tax Saver Fund	Direct Growth Option	8,66,18,340.629	93,84,471.079	(73,38,692.756)	8,86,64,118.952
	Direct Growth Option	7,41,11,896.313	1,70,15,975.049	(45,09,530.733)	8,66,18,340.629
	Direct IDCW Option	45,84,513.703	3,28,857.749	(5,19,853.596)	43,93,517.856
	Direct IDCW Option	44,63,792.010	5,92,235.713	(4,71,514.020)	45,84,513.703
	Regular Growth Option	42,77,47,063.060	3,02,63,509.994	(3,66,82,123.197)	42,13,28,449.857
	Regular Growth Option	41,02,18,272.781	4,87,11,398.756	(3,11,82,608.477)	42,77,47,063.060
	Regular IDCW Option	5,24,43,854.830	7,20,934.142	(47,94,143.064)	4,83,70,645.908
	Regular IDCW Option	5,98,73,507.591	13,17,006.203	(87,46,658.964)	5,24,43,854.830
					56,27,56,732.573
					57,13,93,772.222
Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)	Direct Growth Option	82,05,05,167.744	24,55,64,895.368	(7,76,48,343.956)	98,84,21,719.156
	Direct Growth Option	82,04,83,564.797	21,28,03,334.493	(21,27,81,731.546)	82,05,05,167.744
	Direct IDCW Option	85,60,350.617	32,80,012.107	(23,26,535.531)	95,13,827.193
	Direct IDCW Option	71,00,476.052	34,96,299.484	(20,36,424.919)	85,60,350.617
	Regular Growth Option	3,09,71,29,948.113	55,33,17,097.074	(26,79,25,134.456)	3,38,25,21,910.731
	Regular Growth Option	2,90,48,16,282.150	55,05,33,401.548	(35,82,19,735.585)	3,09,71,29,948.113
	Regular IDCW Option	4,28,45,657.528	1,32,80,931.430	(1,39,75,174.936)	4,21,51,414.022
	Regular IDCW Option	4,69,90,706.325	1,52,83,928.028	(1,94,28,976.825)	4,28,45,657.528
					4,42,26,08,871.102
					3,96,90,41,124.002
Kotak Global Emerging Market Overseas Equity Omni FOF (Erstwhile Kotak Global Emerging Market Fund)	Direct Growth Option	90,20,825.321	15,35,66,243.510	(1,42,56,760.221)	14,83,30,308.610
	Direct Growth Option	1,03,46,323.346	13,20,739.373	(26,46,237.398)	90,20,825.321
	Direct IDCW Option	3,84,229.110	24,03,346.537	(15,19,438.467)	12,68,137.180
	Direct IDCW Option	5,17,860.842	43,355.332	(1,76,987.064)	3,84,229.110
	Regular Growth Option	2,44,84,344.112	10,43,16,749.867	(60,13,620.943)	12,27,87,473.036
	Regular Growth Option	2,68,04,477.532	18,24,374.189	(41,44,507.609)	2,44,84,344.112
	Regular IDCW Option	43,81,953.215	4,68,525.013	(3,32,985.829)	45,17,492.399
	Regular IDCW Option	48,16,538.464	24,897.805	(4,59,483.054)	43,81,953.215
					27,69,03,411.225
					3,82,71,351.758
Kotak Infrastructure and Economic Reform Fund	Direct Growth Option	11,82,02,696.288	2,09,38,777.357	(2,37,86,355.288)	11,53,55,118.357
	Direct Growth Option	7,83,42,997.962	6,10,82,890.836	(2,12,23,192.510)	11,82,02,696.288
	Direct IDCW Option	12,11,592.884	2,98,277.705	(3,56,824.689)	11,53,045.900
	Direct IDCW Option	9,57,880.325	6,63,203.596	(4,09,491.037)	12,11,592.884
	Regular Growth Option	22,31,03,617.238	2,77,95,624.450	(4,16,90,042.510)	20,92,09,199.178
	Regular Growth Option	18,56,60,866.379	7,05,71,739.784	(3,31,28,988.925)	22,31,03,617.238
	Regular IDCW Option	75,23,716.580	6,31,443.741	(12,05,028.976)	69,50,131.345
	Regular IDCW Option	71,41,681.028	11,58,106.939	(7,76,071.387)	75,23,716.580
					33,26,67,494.780
					35,00,41,622.990
Kotak Flexicap Fund	Direct Growth Option	1,62,94,50,344.152	35,09,16,120.386	(18,89,61,926.603)	1,79,14,04,537.935
	Direct Growth Option	1,53,30,45,813.842	26,89,15,326.354	(17,25,10,796.044)	1,62,94,50,344.152
	Direct IDCW Option	1,99,33,668.544	25,86,243.340	(36,40,323.368)	1,88,79,588.546
	Direct IDCW Option	2,08,63,370.179	19,43,718.794	(28,73,420.399)	1,99,33,668.544
	Regular Growth Option	4,41,64,99,658.668	33,15,30,683.589	(32,90,55,149.409)	4,41,89,75,192.848
	Regular Growth Option	4,60,60,18,354.119	31,03,89,335.799	(49,99,08,031.250)	4,41,64,99,658.668
	Regular IDCW Option	14,72,59,056.528	29,65,083.279	(1,41,86,048.134)	13,60,38,091.673
	Regular IDCW Option	16,44,80,077.687	33,97,772.888	(2,06,18,794.047)	14,72,59,056.528
					6,36,52,97,411.002
					6,21,31,42,727.922

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2025-26

Unit Capital Movements - Equity Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak Gold Fund	Direct Growth Option	28,25,18,556.696	15,10,56,431.420	(5,57,14,060.586)	37,78,60,927.530
	Direct Growth Option	22,22,98,541.193	8,68,32,433.655	(2,66,12,418.152)	28,25,18,556.696
	Direct IDCW Option	13,11,754.598	8,69,927.650	(4,07,878.490)	17,73,803.758
	Direct IDCW Option	10,26,640.207	4,61,814.931	(1,76,700.540)	13,11,754.598
	Regular Growth Option	51,58,67,586.888	33,96,65,356.240	(11,19,23,618.612)	74,36,09,324.516
	Regular Growth Option	39,49,71,399.039	17,57,60,566.681	(5,48,64,378.832)	51,58,67,586.888
	Regular IDCW Option	60,54,378.172	18,29,082.256	(12,75,170.033)	66,08,290.395
	Regular IDCW Option	60,41,716.565	6,67,302.719	(6,54,641.112)	60,54,378.172
					1,12,98,52,346.199
					80,57,52,276.354
Kotak Equity Savings Fund	Direct Growth Option	95,71,10,140.451	61,30,34,520.525	(33,47,96,337.816)	1,23,53,48,323.160
	Direct Growth Option	47,99,60,105.953	72,54,55,206.656	(24,83,05,172.158)	95,71,10,140.451
	Regular Growth Option	2,14,11,76,988.019	64,09,18,622.390	(52,89,29,168.496)	2,25,31,66,441.913
	Regular Growth Option	1,48,78,61,713.368	1,14,91,78,787.839	(49,58,63,513.188)	2,14,11,76,988.019
	Direct Monthly IDCW Option	31,59,355.446	19,47,338.008	(10,06,318.586)	41,00,374.868
	Direct Monthly IDCW Option	25,05,089.178	13,93,952.984	(7,39,686.716)	31,59,355.446
	Monthly IDCW Option	5,14,26,187.633	39,61,328.125	(1,09,10,834.355)	4,44,76,681.403
	Monthly IDCW Option	5,68,31,510.456	57,93,455.204	(1,11,98,778.027)	5,14,26,187.633
					3,53,70,91,821.344
					3,15,28,72,671.549
Kotak Balanced Advantage Fund	Direct Growth Option	1,15,57,49,857.616	21,95,58,605.194	(13,63,45,314.645)	1,23,89,63,148.165
	Direct Growth Option	97,54,36,488.373	32,21,33,399.055	(14,18,20,029.812)	1,15,57,49,857.616
	Direct IDCW Option	50,96,688.588	12,82,902.075	(6,71,204.355)	57,08,386.308
	Direct IDCW Option	48,77,683.474	79,37,979.973	(77,18,974.859)	50,96,688.588
	Regular Growth Option	7,19,59,89,720.649	65,75,12,931.161	(90,24,85,658.013)	6,95,10,16,993.797
	Regular Growth Option	7,66,22,19,221.063	75,11,52,978.508	(1,21,73,82,478.922)	7,19,59,89,720.649
	Regular IDCW Option	7,18,18,824.392	24,57,371.795	(1,25,57,175.308)	6,17,19,020.879
	Regular IDCW Option	8,18,51,301.055	33,06,629.759	(1,33,39,106.422)	7,18,18,824.392
					8,25,74,07,549.149
					8,42,86,55,091.245
Kotak Focused Fund (Erstwhile Kotak Focused Equity Fund)	Direct Growth Option	15,97,94,740.120	6,69,52,713.154	(90,38,830.182)	21,77,08,623.092
	Direct Growth Option	16,72,85,798.675	1,63,94,160.063	(2,38,85,218.618)	15,97,94,740.120
	Direct IDCW Option	10,99,861.108	2,59,653.576	(1,07,038.354)	12,52,476.330
	Direct IDCW Option	10,66,752.786	1,29,810.545	(96,702.223)	10,99,861.108
	Regular Growth Option	1,26,13,78,447.146	13,68,03,816.597	(10,04,52,769.321)	1,29,77,29,494.422
	Regular Growth Option	1,28,76,05,909.473	12,52,14,437.209	(15,14,41,899.536)	1,26,13,78,447.146
	Regular IDCW Option	1,70,38,142.091	2,96,946.837	(6,77,210.666)	1,66,57,878.262
	Regular IDCW Option	1,95,27,974.692	4,29,955.620	(29,19,788.221)	1,70,38,142.091
					1,53,33,48,472.106
					1,43,93,11,190.465
Kotak Pioneer Fund	Direct Growth Option	7,08,46,575.754	2,93,10,382.742	(92,13,187.059)	9,09,43,771.437
	Direct Growth Option	6,07,29,913.811	2,17,22,160.385	(1,16,05,498.442)	7,08,46,575.754
	Direct IDCW Option	8,75,052.568	2,84,337.269	(71,154.093)	10,88,235.744
	Direct IDCW Option	8,52,302.134	84,671.245	(61,920.811)	8,75,052.568
	Regular Growth Option	85,08,20,781.958	20,10,45,563.692	(7,95,76,681.966)	97,22,89,663.684
	Regular Growth Option	81,30,22,207.085	11,91,55,163.317	(8,13,56,588.444)	85,08,20,781.958
	Regular IDCW Option	87,88,041.904	6,45,165.788	(4,42,746.331)	89,90,461.361
	Regular IDCW Option	96,90,880.621	5,05,519.945	(14,08,358.662)	87,88,041.904
					1,07,33,12,132.226
					93,13,30,452.184
Kotak ESG Exclusionary Strategy Fund	Direct Growth Option	3,41,89,709.303	27,06,632.037	(91,60,168.479)	2,77,36,172.861
	Direct Growth Option	3,60,08,777.621	32,57,093.681	(50,76,161.999)	3,41,89,709.303
	Direct IDCW Option	5,67,902.939	92,858.743	(89,408.052)	5,71,353.630
	Direct IDCW Option	5,95,188.804	83,769.423	(1,11,055.288)	5,67,902.939
	Regular Growth Option	49,25,17,847.227	1,60,95,871.969	(7,94,28,218.534)	42,91,85,500.662
	Regular Growth Option	60,67,55,405.539	2,12,09,091.195	(13,54,46,649.507)	49,25,17,847.227
	Regular IDCW Option	51,66,470.360	80,844.543	(6,49,234.957)	45,98,079.946
	Regular IDCW Option	57,25,788.053	1,95,216.674	(7,54,534.367)	51,66,470.360
					46,20,91,107.099
					53,24,41,929.829

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2025-26

Unit Capital Movements - Equity Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak International REIT Overseas Equity Omni FOF (Erstwhile Kotak International REIT FOF)	Direct Growth Option	1,55,77,498.314	4,41,88,239.544	(45,55,479.093)	5,52,10,258.765
	Direct Growth Option	2,69,53,796.914	26,14,872.773	(1,39,91,171.373)	1,55,77,498.314
	Direct IDCW Option	7,36,061.412	2,88,672.092	(1,77,767.465)	8,46,966.039
	Direct IDCW Option	13,85,384.379	96,204.102	(7,45,527.069)	7,36,061.412
	Regular Growth Option	2,52,44,754.671	1,31,26,568.471	(87,52,742.280)	2,96,18,580.862
	Regular Growth Option	4,78,71,791.180	17,56,597.820	(2,43,83,634.329)	2,52,44,754.671
	Regular IDCW Option	25,89,653.766	1,44,047.630	(8,52,551.826)	18,81,149.570
	Regular IDCW Option	18,43,207.444	13,50,782.070	(6,04,335.748)	25,89,653.766
					8,75,56,955.236
					4,41,47,968.163
Kotak Nifty Midcap 150 Momentum 50 Index Fund	Direct Growth Option	8,37,06,751.080	29,46,41,465.093	(6,04,07,863.937)	31,79,40,352.236
	Direct Growth Option	-	9,60,01,838.422	(1,22,95,087.342)	8,37,06,751.080
	Direct IDCW Option	5,86,693.882	19,48,234.649	(9,62,215.764)	15,72,712.767
	Direct IDCW Option	-	6,72,282.181	(85,588.299)	5,86,693.882
	Regular Growth Option	2,81,05,776.556	7,13,94,722.032	(3,21,72,302.059)	6,73,28,196.529
	Regular Growth Option	-	3,20,23,461.176	(39,17,684.620)	2,81,05,776.556
	Regular IDCW Option	15,74,480.774	7,23,700.913	(5,89,002.400)	17,09,179.287
	Regular IDCW Option	-	16,94,988.979	(1,20,508.205)	15,74,480.774
					38,85,50,440.819
					11,39,73,702.292
Kotak Transportation & Logistics Fund	Direct Growth Option	6,29,95,807.780	6,96,09,110.042	(75,12,929.814)	12,50,91,988.008
	Direct Growth Option	-	6,41,42,352.228	(11,46,544.448)	6,29,95,807.780
	Direct IDCW Option	76,305.046	1,24,227.746	(31,930.844)	1,68,601.948
	Direct IDCW Option	-	96,455.289	(20,150.243)	76,305.046
	Regular Growth Option	32,84,40,177.153	9,62,03,223.189	(9,71,24,303.317)	32,75,19,097.025
	Regular Growth Option	-	34,12,39,433.067	(1,27,99,255.914)	32,84,40,177.153
	Regular IDCW Option	11,11,764.475	3,47,660.050	(4,42,007.346)	10,17,417.179
	Regular IDCW Option	-	11,28,000.564	(16,236.089)	11,11,764.475
					45,37,97,104.160
					39,26,24,054.454
Kotak Nifty 100 Equal Weight Index Fund	Direct Growth Option	55,76,542.524	3,03,95,638.329	(56,66,880.169)	3,03,05,300.684
	Direct Growth Option	-	97,36,890.915	(41,60,348.391)	55,76,542.524
	Direct IDCW Option	29,043.980	1,40,177.669	(69,941.568)	99,280.081
	Direct IDCW Option	-	32,228.016	(3,184.036)	29,043.980
	Regular Growth Option	37,40,915.251	40,62,080.956	(10,44,534.205)	67,58,462.002
	Regular Growth Option	-	42,08,929.782	(4,68,014.531)	37,40,915.251
	Regular IDCW Option	87,775.918	2,37,127.846	(15,675.009)	3,09,228.755
	Regular IDCW Option	-	92,050.996	(4,275.078)	87,775.918
					3,74,72,271.522
					94,34,277.673
Kotak Nifty 50 Equal Weight Index Fund	Direct Growth Option	54,38,147.867	4,39,38,012.896	(85,45,053.976)	4,08,31,106.787
	Direct Growth Option	-	62,26,279.836	(7,88,131.969)	54,38,147.867
	Direct IDCW Option	35,097.175	6,18,857.755	(5,17,544.851)	1,36,410.079
	Direct IDCW Option	-	48,276.340	(13,179.165)	35,097.175
	Regular Growth Option	57,51,091.452	1,58,52,059.074	(38,05,210.706)	1,77,97,939.820
	Regular Growth Option	-	78,25,943.525	(20,74,852.073)	57,51,091.452
	Regular IDCW Option	1,84,811.768	1,80,811.010	(2,08,970.996)	1,56,651.782
	Regular IDCW Option	-	1,93,771.198	(8,959.430)	1,84,811.768
					5,89,22,108.468
					1,14,09,148.262
Kotak Nifty Smallcap 250 Index Fund	Direct Growth Option	1,10,62,767.323	2,87,65,868.503	(93,32,219.975)	3,04,96,415.851
	Direct Growth Option	-	1,24,94,839.732	(14,32,072.409)	1,10,62,767.323
	Direct IDCW Option	1,33,348.663	3,77,007.472	(56,199.316)	4,54,156.819
	Direct IDCW Option	-	1,48,063.670	(14,715.007)	1,33,348.663
	Regular Growth Option	94,18,546.542	1,04,49,790.816	(41,14,323.235)	1,57,54,014.123
	Regular Growth Option	-	98,90,912.818	(4,72,366.276)	94,18,546.542
	Regular IDCW Option	3,64,204.102	2,03,429.490	(1,53,142.469)	4,14,491.123
	Regular IDCW Option	-	3,68,932.142	(4,728.040)	3,64,204.102
					4,71,19,077.916
					2,09,78,866.630

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)
FY 2025-26
Unit Capital Movements - Equity Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak Nifty Commodities Index Fund	Direct Growth Option	21,73,827.439	22,94,71,755.057	(98,71,998.050)	22,17,73,584.446
	Direct Growth Option	-	43,78,003.440	(22,04,176.001)	21,73,827.439
	Direct IDCW Option	10,472.294	1,57,239.995	(78,985.186)	88,727.103
	Direct IDCW Option	-	10,522.293	(49.999)	10,472.294
	Regular Growth Option	23,36,209.979	1,16,20,138.027	(87,69,106.909)	51,87,241.097
	Regular Growth Option	-	26,67,757.182	(3,31,547.203)	23,36,209.979
	Regular IDCW Option	46,607.236	64,625.164	(11,364.507)	99,867.893
	Regular IDCW Option	-	46,827.893	(220.657)	46,607.236
					22,71,49,420.539
					45,67,116.948
Kotak Nifty Midcap 150 Index Fund	Direct Growth Option	57,68,201.931	1,83,42,824.180	(74,10,946.260)	1,67,00,079.851
	Direct Growth Option	-	57,76,009.109	(7,807.178)	57,68,201.931
	Direct IDCW Option	17,939.827	3,21,833.501	(1,45,088.229)	1,94,685.099
	Direct IDCW Option	-	17,939.827	-	17,939.827
	Regular Growth Option	13,63,953.821	80,42,353.814	(16,06,485.375)	77,99,822.260
	Regular Growth Option	-	13,64,116.814	(162.993)	13,63,953.821
	Regular IDCW Option	98,759.526	62,317.949	(33,245.618)	1,27,831.857
	Regular IDCW Option	-	98,759.526	-	98,759.526
					2,48,22,419.067
					72,48,855.105
Kotak Nifty Alpha 50 Index Fund	Direct Growth Option	-	2,65,18,774.510	(47,85,767.334)	2,17,33,007.176
	Direct IDCW Option	-	84,658.860	(5,672.271)	78,986.589
	Regular Growth Option	-	85,96,804.260	(22,93,213.649)	63,03,590.611
	Regular IDCW Option	-	4,56,167.041	(1,54,066.472)	3,02,100.569
					2,84,17,684.945
Kotak Dividend Yield Fund	Direct Growth Option	-	1,15,91,036.098	(4,43,390.301)	1,11,47,645.797
	Direct IDCW Option	-	8,03,052.928	(36,488.876)	7,66,564.052
	Regular Growth Option	-	22,17,60,039.228	(61,61,338.915)	21,55,98,700.313
	Regular IDCW Option	-	32,21,069.696	(50,817.773)	31,70,251.923
					23,06,83,162.085
Kotak Gold Silver Passive FOF	Direct Growth Option	-	25,68,48,981.968	(7,96,16,381.163)	17,72,32,600.805
	Direct IDCW Option	-	-	-	-
	Regular Growth Option	-	63,19,51,976.211	(14,96,19,089.835)	48,23,32,886.376
	Regular IDCW Option	-	-	-	-
					65,95,65,487.181
Kotak Active Momentum Fund	Direct Growth Option	-	30,98,10,307.892	(3,17,74,492.057)	27,80,35,815.835
	Direct IDCW Option	-	7,91,770.775	(2,89,990.561)	5,01,780.214
	Regular Growth Option	-	1,41,47,89,325.097	(28,78,53,113.191)	1,12,69,36,211.906
	Regular IDCW Option	-	48,49,721.348	(13,61,984.022)	34,87,737.326
					1,40,89,61,545.281
Kotak Energy Opportunities Fund	Direct Growth Option	-	4,91,42,961.846	(65,24,941.565)	4,26,18,020.281
	Direct IDCW Option	-	3,04,696.232	(46,081.202)	2,58,615.030
	Regular Growth Option	-	25,47,80,659.392	(3,47,22,621.070)	22,00,58,038.322
	Regular IDCW Option	-	17,58,600.369	(3,21,363.564)	14,37,236.805
					26,43,71,910.438
Kotak Nifty 500 Momentum 50 Index Fund	Direct Growth Option	-	1,05,59,706.764	(17,36,149.312)	88,23,557.452
	Direct IDCW Option	-	1,40,943.095	(11,910.361)	1,29,032.734
	Regular Growth Option	-	1,12,48,498.404	(10,28,705.247)	1,02,19,793.157
	Regular IDCW Option	-	3,44,732.104	(16,711.259)	3,28,020.845
					1,95,00,404.188
Kotak Nifty Top 10 Equal Weight Index Fund	Direct Growth Option	-	3,67,48,771.713	(36,99,302.429)	3,30,49,469.284
	Direct IDCW Option	-	72,837.672	(35,072.098)	37,765.574
	Regular Growth Option	-	1,31,22,796.996	(33,85,750.529)	97,37,046.467
	Regular IDCW Option	-	1,80,543.677	(40,839.763)	1,39,703.914
					4,29,63,985.239

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2025-26

Unit Capital Movements - Equity Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak Nifty 200 Quality 30 Index Fund	Direct Growth Option	-	1,19,05,961.337	(16,79,752.555)	1,02,26,208.782
	Direct IDCW Option	-	1,79,177.276	(12,306.539)	1,66,870.737
	Regular Growth Option	-	63,91,551.172	(10,94,494.380)	52,97,056.792
	Regular IDCW Option	-	2,17,300.233	(28,876.506)	1,88,423.727
					1,58,78,560.038
Kotak Rural Opportunities Fund	Direct Growth Option	-	7,72,52,993.880	(38,40,687.065)	7,34,12,306.815
	Direct IDCW Option	-	2,57,177.526	(72,875.592)	1,84,301.934
	Regular Growth Option	-	84,95,29,106.089	(8,59,64,001.724)	76,35,65,104.365
	Regular IDCW Option	-	35,14,124.199	(6,66,281.156)	28,47,843.043
					84,00,09,556.157
Kotak Nifty200 Value 30 Index Fund	Direct Growth Option	-	81,69,868.767	(5,70,719.993)	75,99,148.774
	Direct IDCW Option	-	1,47,644.141	(3,610.010)	1,44,034.131
	Regular Growth Option	-	48,72,996.257	(2,30,456.878)	46,42,539.379
	Regular IDCW Option	-	1,28,491.322	(6,267.474)	1,22,223.848
					1,25,07,946.132
Kotak Services Fund	Direct Growth Option	-	5,84,80,675.569	(2,83,816.325)	5,81,96,859.244
	Direct IDCW Option	-	86,756.669	(199.990)	86,556.679
	Regular Growth Option	-	72,18,21,565.520	(3,94,92,767.055)	68,23,28,798.465
	Regular IDCW Option	-	43,40,691.655	(5,21,842.226)	38,18,849.429
					74,44,31,063.817
Kotak Multi Factor Passive FOF	Direct Growth Option	-	1,15,83,294.811	(23,902.864)	1,15,59,391.947
	Direct IDCW Option	-	-	-	-
	Regular Growth Option	-	61,64,868.350	(2,804.960)	61,62,063.390
	Regular IDCW Option	-	-	-	-
					1,77,21,455.337
Kotak Quality Overseas Equity Omni FOF	Direct Growth Option	-	5,19,95,138.872	(8,749.563)	5,19,86,389.309
	Direct IDCW Option	-	51,370.901	-	51,370.901
	Regular Growth Option	-	57,64,414.215	(9,399.530)	57,55,014.685
	Regular IDCW Option	-	1,41,243.382	(2,499.875)	1,38,743.507
					5,79,31,518.402
Kotak Gold ETF	Regular IDCW Option	94,12,06,600.000	30,07,25,000.000	(8,65,95,000.000)	1,15,53,36,600.000
	Regular IDCW Option	65,35,91,600.000	38,55,95,000.000	(9,79,80,000.000)	94,12,06,600.000
					1,15,53,36,600.000
					94,12,06,600.000
Kotak Nifty PSU Bank ETF	Regular IDCW Option	2,20,47,403.000	1,00,65,000.000	(47,50,000.000)	2,73,62,403.000
	Regular IDCW Option	2,05,07,403.000	1,05,35,000.000	(89,95,000.000)	2,20,47,403.000
					2,73,62,403.000
					2,20,47,403.000
Kotak BSE Sensex ETF	Regular IDCW Option	32,20,620.000	2,50,000.000	(5,50,000.000)	29,20,620.000
	Regular IDCW Option	32,70,620.000	2,50,000.000	(3,00,000.000)	32,20,620.000
					29,20,620.000
					32,20,620.000
Kotak Nifty 50 ETF	Regular IDCW Option	11,23,39,630.000	3,98,62,500.000	(2,65,37,500.000)	12,56,64,630.000
	Regular IDCW Option	9,46,39,630.000	3,93,37,500.000	(2,16,37,500.000)	11,23,39,630.000
					12,56,64,630.000
					11,23,39,630.000
Kotak Nifty Bank ETF ^{AAA}	Regular IDCW Option	9,31,61,924.000	1,08,16,71,740.000	(32,90,39,424.000)	84,57,94,240.000
	Regular IDCW Option	10,49,81,924.000	2,22,22,500.000	(3,40,42,500.000)	9,31,61,924.000
					84,57,94,240.000
					9,31,61,924.000
Kotak Nifty 50 Value 20 ETF ^{AAA}	Regular IDCW Option	77,31,216.000	5,77,87,160.000	(87,06,216.000)	5,68,12,160.000
	Regular IDCW Option	44,81,216.000	37,00,000.000	(4,50,000.000)	77,31,216.000
					5,68,12,160.000
					77,31,216.000

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)
FY 2025-26
Unit Capital Movements - Equity Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak Nifty IT ETF	Regular IDCW Option	3,94,63,041.000	11,19,00,000.000	(3,17,00,000.000)	11,96,63,041.000
	Regular IDCW Option	3,03,63,041.000	5,32,00,000.000	(4,41,00,000.000)	3,94,63,041.000
					11,96,63,041.000
					3,94,63,041.000
Kotak Nifty Alpha 50 ETF	Regular IDCW Option	12,52,26,753.000	6,95,00,000.000	(3,43,00,000.000)	16,04,26,753.000
	Regular IDCW Option	2,27,26,753.000	11,51,00,000.000	(1,26,00,000.000)	12,52,26,753.000
					16,04,26,753.000
					12,52,26,753.000
Kotak Nifty Midcap 50 ETF ^{AAA}	Regular IDCW Option	35,96,341.000	11,74,88,410.000	(1,22,71,341.000)	10,88,13,410.000
	Regular IDCW Option	23,36,341.000	25,90,000.000	(13,30,000.000)	35,96,341.000
					10,88,13,410.000
					35,96,341.000
Kotak Nifty 100 Low Volatility 30 ETF	Regular IDCW Option	8,38,08,681.000	2,16,00,000.000	(2,00,00,000.000)	8,54,08,681.000
	Regular IDCW Option	5,22,08,681.000	3,80,00,000.000	(64,00,000.000)	8,38,08,681.000
					8,54,08,681.000
					8,38,08,681.000
Kotak Nifty India Consumption ETF ^{AAA}	Regular IDCW Option	5,40,287.000	3,34,52,870.000	(45,90,287.000)	2,94,02,870.000
	Regular IDCW Option	1,40,287.000	5,00,000.000	(1,00,000.000)	5,40,287.000
					2,94,02,870.000
					5,40,287.000
Kotak Nifty MNC ETF	Regular IDCW Option	1,18,55,460.000	48,00,000.000	(30,00,000.000)	1,36,55,460.000
	Regular IDCW Option	61,55,460.000	69,00,000.000	(12,00,000.000)	1,18,55,460.000
					1,36,55,460.000
					1,18,55,460.000
Kotak Silver ETF ^{AAA}	Regular IDCW Option	12,79,21,575.000	1,74,56,85,750.000	(40,29,91,575.000)	1,47,06,15,750.000
	Regular IDCW Option	4,54,51,575.000	8,33,70,000.000	(9,00,000.000)	12,79,21,575.000
					1,47,06,15,750.000
					12,79,21,575.000
Kotak MSCI India ETF	Regular IDCW Option	36,96,93,874.000	48,39,00,000.000	(32,44,50,000.000)	52,91,43,874.000
	Regular IDCW Option	37,13,44,041.81	(16,50,167.806)	36,96,93,874.000	36,96,93,874.000
					52,91,43,874.000
					36,96,93,874.000
Kotak Nifty 100 Equal Weight ETF	Regular IDCW Option	2,44,490.000	37,00,000.000	(3,00,000.000)	36,44,490.000
	Regular IDCW Option	20,44,562.46	(18,00,072.463)	2,44,490.000	
					36,44,490.000
					2,44,490.000
Kotak Nifty Midcap 150 ETF	Regular IDCW Option	4,29,418.000	1,64,50,000.000	(1,19,00,000.000)	49,79,418.000
	Regular IDCW Option	28,79,752.90	(24,50,334.903)	4,29,418.000	4,29,418.000
					49,79,418.000
					4,29,418.000
Kotak Nifty Chemicals ETF	Regular IDCW Option	2,13,05,354.95	(10,01,539.949)	2,03,03,815.000	2,03,03,815.000
					2,03,03,815.000
Kotak Nifty 200 Momentum 30 ETF	Regular IDCW Option	72,63,162.17	(6,00,412.166)	66,62,750.000	66,62,750.000
					66,62,750.000
Kotak Nifty Next 50 ETF	Regular IDCW Option	20,12,379.55	(945.549)	20,11,434.000	20,11,434.000
					20,11,434.000
Kotak Nifty 200 Quality 30 ETF	Regular IDCW Option	35,63,348.51	(23,00,224.507)	12,63,124.000	12,63,124.000
					12,63,124.000

Pursuant to SEBI Circular SEBI/HO/IMD/DF3/CIR/P/2020/194 dated October 05, 2020 with effect from April 01, 2021, Name of existing dividend Plans/Option of Schemes have been renamed as "IDCW" (Income Distribution cum capital withdrawal) Plan/Option.

Note: Includes units allotted to Kotak Mahindra Asset Management Company Limited on account of its investment in the Scheme as stipulated under Securities and Exchange Board of India (Mutual Funds) (Amendment) Regulations, 2014.

^{AAA}The face value of each unit has changed from Rs.10 to Re.1 with effect from February 27, 2026.

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2025-26

Unit Capital Movements - Debt Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak Nifty SDL Apr 2027 Top 12 Equal Weight Index Fund	Direct Growth Option	4,28,98,22,950.297	3,05,24,402.456	(84,11,03,727.221)	3,47,92,43,625.532
	Direct Growth Option	4,79,21,16,330.307	9,28,55,504.396	(59,51,48,884.406)	4,28,98,22,950.297
	Direct IDCW Option	9,33,881.714	46,221.798	(44,421.191)	9,35,682.321
	Direct IDCW Option	17,02,856.365	24,646.137	(7,93,620.788)	9,33,881.714
	Regular Growth Option	2,12,51,15,502.173	14,08,567.956	(31,12,38,413.264)	1,81,52,85,656.865
	Regular Growth Option	2,39,82,99,284.357	1,12,91,929.024	(28,44,75,711.208)	2,12,51,15,502.173
	Regular IDCW Option	5,29,566.363	5,601.059	(3,01,175.290)	2,33,992.132
	Regular IDCW Option	7,26,350.929	57,825.357	(2,54,609.923)	5,29,566.363
					5,29,56,98,956.850
					6,41,64,01,900.547
Kotak Nifty SDL Apr 2032 Top 12 Equal Weight Index Fund	Direct Growth Option	1,52,90,82,322.907	81,06,09,671.240	(48,99,96,749.951)	1,84,96,95,244.196
	Direct Growth Option	1,58,79,82,935.823	1,02,06,921.925	(6,91,07,534.841)	1,52,90,82,322.907
	Direct IDCW Option	7,52,294.476	33,057.758	(44,090.140)	7,41,262.094
	Direct IDCW Option	7,01,762.560	77,544.018	(27,012.102)	7,52,294.476
	Regular Growth Option	82,70,58,463.767	2,36,22,945.419	(6,74,58,015.508)	78,32,23,393.678
	Regular Growth Option	85,34,87,570.077	2,21,58,717.737	(4,85,87,824.047)	82,70,58,463.767
	Regular IDCW Option	5,71,146.782	13,148.916	(2,00,267.812)	3,84,027.886
	Regular IDCW Option	5,73,525.824	57,152.757	(59,531.799)	5,71,146.782
					2,63,40,43,927.854
					2,35,74,64,227.932
Kotak Nifty SDL Plus AAA PSU Bond Jul 2028 60:40 Index Fund	Direct Growth Option	33,63,22,032.352	44,35,358.144	(4,45,32,200.462)	29,62,25,190.034
	Direct Growth Option	35,45,39,839.873	1,38,97,342.114	(3,21,15,149.635)	33,63,22,032.352
	Direct IDCW Option	2,06,105.671	27,833.888	(25,980.629)	2,07,958.930
	Direct IDCW Option	31,118.561	1,78,953.078	(3,965.968)	2,06,105.671
	Regular Growth Option	13,22,62,504.558	25,26,376.921	(1,07,80,456.821)	12,40,08,424.658
	Regular Growth Option	14,09,48,399.241	9,93,556.416	(96,79,451.099)	13,22,62,504.558
	Regular IDCW Option	4,50,222.668	80,913.905	(78,925.701)	4,52,210.872
	Regular IDCW Option	4,52,495.693	4,806.174	(7,079.199)	4,50,222.668
					42,08,93,784.494
					46,92,40,865.249
Kotak Nifty SDL Jul 2026 Index Fund	Direct Growth Option	5,31,27,990.864	69,022.828	(53,36,686.312)	4,78,60,327.380
	Direct Growth Option	6,84,63,841.246	3,03,345.031	(1,56,39,195.413)	5,31,27,990.864
	Direct IDCW Option	193.640	351.294	(439.157)	105.777
	Direct IDCW Option	40.248	172.221	(18.829)	193.640
	Regular Growth Option	3,67,23,569.841	59,622.595	(67,11,755.426)	3,00,71,437.010
	Regular Growth Option	3,85,37,257.867	1,27,333.422	(19,41,021.448)	3,67,23,569.841
	Regular IDCW Option	63,872.077	8,612.871	(3,851.609)	68,633.339
	Regular IDCW Option	57,452.633	14,558.937	(8,139.493)	63,872.077
					7,80,00,503.506
					8,99,15,626.422
Kotak Nifty SDL Jul 2033 Index Fund	Direct Growth Option	12,51,02,527.597	1,73,50,546.053	(4,39,04,790.074)	9,85,48,283.576
	Direct Growth Option	13,38,38,469.659	6,19,06,698.090	(7,06,42,640.152)	12,51,02,527.597
	Direct IDCW Option	4,893.599	2,237.267	(476.758)	6,654.108
	Direct IDCW Option	3,635.398	22,340.306	(21,082.105)	4,893.599
	Regular Growth Option	6,48,73,380.469	49,01,676.500	(1,44,59,065.110)	5,53,15,991.859
	Regular Growth Option	6,40,60,177.008	85,00,979.261	(76,87,775.800)	6,48,73,380.469
	Regular IDCW Option	10,093.504	1,058.508	(321.538)	10,830.474
	Regular IDCW Option	13,038.117	106.909	(3,051.522)	10,093.504
					15,38,81,760.017
					18,99,90,895.169
Kotak Nifty G-Sec July 2033 Index Fund	Direct Growth Option	1,29,00,217.133	20,19,444.747	(36,39,518.797)	1,12,80,143.083
	Direct Growth Option	1,03,10,997.643	87,80,863.978	(61,91,644.488)	1,29,00,217.133
	Direct IDCW Option	57,591.189	30,299.718	(15,818.890)	72,072.017
	Direct IDCW Option	51,093.052	41,758.408	(35,260.271)	57,591.189
	Regular Growth Option	39,88,212.337	22,34,658.124	(13,41,540.493)	48,81,329.968
	Regular Growth Option	71,03,354.577	23,84,846.703	(54,99,988.943)	39,88,212.337
	Regular IDCW Option	38,603.919	13,139.321	(20,131.058)	31,612.182
	Regular IDCW Option	43,831.777	16,423.862	(21,651.720)	38,603.919
					1,62,65,157.250
					1,69,84,624.578

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2025-26

Unit Capital Movements - Debt Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak Nifty AAA Bond Jun 2025 HTM Index Fund *	Direct Growth Option	27,64,23,661.638	5,60,05,741.682	(33,24,29,403.320)	-
	Direct Growth Option	1,46,34,418.964	47,31,35,931.062	(21,13,46,688.388)	27,64,23,661.638
	Direct IDCW Option	48,347.342	10,818.660	(59,166.002)	-
	Direct IDCW Option	38,672.799	59,380.830	(49,706.287)	48,347.342
	Regular Growth Option	2,19,85,633.432	1,86,10,266.259	(4,05,95,899.691)	-
	Regular Growth Option	41,73,849.191	4,95,05,777.974	(3,16,93,993.733)	2,19,85,633.432
	Regular IDCW Option	3,37,431.393	3,457.564	(3,40,888.957)	-
	Regular IDCW Option	3,40,571.918	21,850.506	(24,991.031)	3,37,431.393
					-
					29,87,95,073.805
Kotak CRISIL-IBX AAA Financial Services Index-Sep 2027 Fund	Direct Growth Option	32,15,69,697.000	20,64,78,075.621	(9,33,90,808.982)	43,46,56,963.639
	Direct Growth Option	-	41,62,42,790.373	(9,46,73,093.373)	32,15,69,697.000
	Direct IDCW Option	51,277.964	53,167.860	(27,768.565)	76,677.259
	Direct IDCW Option	-	59,618.224	(8,340.260)	51,277.964
	Regular Growth Option	7,16,00,144.441	4,09,67,093.790	(8,01,86,558.846)	3,23,80,679.385
	Regular Growth Option	-	7,67,50,177.382	(51,50,032.941)	7,16,00,144.441
	Regular IDCW Option	1,28,568.137	16,030.146	(21,243.121)	1,23,355.162
	Regular IDCW Option	-	1,61,692.090	(33,123.953)	1,28,568.137
					46,72,37,675.445
					39,33,49,687.542
Kotak CRISIL-IBX AAA Bond Financial Services Index-Dec 2026 Fund	Direct Growth Option	5,62,43,519.162	23,70,18,075.476	(12,15,81,188.704)	17,16,80,405.934
	Direct Growth Option	-	7,41,01,827.398	(1,78,58,308.236)	5,62,43,519.162
	Direct IDCW Option	3,580.768	1,600.316	(1,284.783)	3,896.301
	Direct IDCW Option	-	3,580.768	-	3,580.768
	Regular Growth Option	53,82,310.818	1,83,30,767.885	(1,28,34,619.056)	1,08,78,459.647
	Regular Growth Option	-	53,99,198.728	(16,887.910)	53,82,310.818
	Regular IDCW Option	42,358.733	7,282.047	(3,848.905)	45,791.875
	Regular IDCW Option	-	44,468.631	(2,109.898)	42,358.733
					18,26,08,553.757
					6,16,71,769.481
Kotak CRISIL-IBX Financial Services 3-6 Months Debt Index Fund	Direct Growth Option	54,42,78,527.531	73,78,07,397.279	(1,08,75,12,953.018)	19,45,72,971.792
	Direct Growth Option	-	59,72,33,559.972	(5,29,55,032.441)	54,42,78,527.531
	Direct IDCW Option	690.037	5,881.149	(509.694)	6,061.492
	Direct IDCW Option	-	690.037	-	690.037
	Regular Growth Option	8,64,67,898.490	24,53,15,968.720	(23,02,49,572.980)	10,15,34,294.230
	Regular Growth Option	-	8,64,68,423.387	(524.897)	8,64,67,898.490
	Regular IDCW Option	13,252.761	5,105.906	(3,497.301)	14,861.366
	Regular IDCW Option	-	13,272.761	(20.000)	13,252.761
					29,61,28,188.880
					63,07,60,368.819
Kotak Nifty AAA Bond Financial Services Mar 2028 Index Fund	Direct Growth Option	-	40,94,22,279.896	(21,58,97,225.150)	19,35,25,054.746
	Direct Growth Option	-	-	-	-
	Direct IDCW Option	-	28,198.895	(14,909.650)	13,289.245
	Direct IDCW Option	-	-	-	-
	Regular Growth Option	-	2,72,52,515.741	(1,26,39,118.721)	1,46,13,397.020
	Regular Growth Option	-	-	-	-
	Regular IDCW Option	-	90,095.677	(15,790.279)	74,305.398
	Regular IDCW Option	-	-	-	-
					20,82,26,046.409
					-
Kotak CRISIL-IBX Financial Services 9 to 12 Months Debt Index Fund	Direct Growth Option	-	1,32,26,95,830.971	(33,36,51,626.221)	98,90,44,204.750
	Direct Growth Option	-	-	-	-
	Direct IDCW Option	-	20,301.495	(5,715.144)	14,586.351
	Direct IDCW Option	-	-	-	-
	Regular Growth Option	-	9,16,85,121.034	(14,38,831.257)	9,02,46,289.777
	Regular Growth Option	-	-	-	-
	Regular IDCW Option	-	77,950.223	(8,563.286)	69,386.937
	Regular IDCW Option	-	-	-	-
					1,07,93,74,467.815
					-

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)
FY 2025-26
Unit Capital Movements - Debt Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak Bond Fund	Regular Annual IDCW Option	16,41,933.611	39,661.281	(1,74,421.389)	15,07,173.503
	Regular Annual IDCW Option	17,96,759.067	57,500.347	(2,12,325.803)	16,41,933.611
	Direct Annual IDCW Option	2,04,072.456	18,126.565	(58,069.394)	1,64,129.627
	Direct Annual IDCW Option	1,51,877.162	67,020.184	(14,824.890)	2,04,072.456
	Direct Growth Option	15,56,62,027.687	1,74,12,918.045	(2,31,06,902.191)	14,99,68,043.541
	Direct Growth Option	15,21,61,463.171	4,94,35,718.436	(4,59,35,153.920)	15,56,62,027.687
	Regular Growth Option	9,37,37,821.926	3,14,53,591.910	(5,17,55,828.344)	7,34,35,585.492
	Regular Growth Option	8,91,53,472.526	4,44,36,726.836	(3,98,52,377.436)	9,37,37,821.926
					22,50,74,932.163
					25,12,45,855.68
Kotak Bond Short Term Fund	Direct Growth Option	2,51,13,58,413.354	1,08,08,64,625.930	(1,52,32,14,642.466)	2,06,90,08,396.818
	Direct Growth Option	2,10,87,08,144.800	1,66,10,61,963.751	(1,25,84,11,695.197)	2,51,13,58,413.354
	Regular Growth Option	50,93,36,926.188	8,83,30,921.478	(16,75,68,504.337)	43,00,99,343.329
	Regular Growth Option	62,51,64,118.854	8,63,46,592.395	(20,21,73,785.061)	50,93,36,926.188
	Normal Direct IDCW Option	12,07,700.226	59,26,61,717.383	(5,62,857.091)	59,33,06,560.518
	Normal Direct IDCW Option	15,58,628.851	90,782.315	(4,41,710.940)	12,07,700.226
	Standard IDCW Option	48,83,304.101	53,96,430.761	(18,20,899.959)	84,58,834.903
	Standard IDCW Option	50,76,590.573	6,70,401.899	(8,63,688.371)	48,83,304.101
					3,10,08,73,135.568
					3,02,67,86,343.87
Kotak Credit Risk Fund	Regular Annual IDCW Option	17,69,493.361	9,914.160	(6,93,784.208)	10,85,623.313
	Regular Annual IDCW Option	34,45,708.638	10,380.583	(16,86,595.860)	17,69,493.361
	Direct Annual IDCW Option	98,651.841	11,138.349	(13,540.347)	96,249.843
	Direct Annual IDCW Option	1,03,779.436	77,186.356	(82,313.951)	98,651.841
	Direct Growth Option	3,19,16,767.698	26,34,983.312	(67,92,955.462)	2,77,58,795.548
	Direct Growth Option	3,76,36,767.224	12,37,009.507	(69,57,009.033)	3,19,16,767.698
	Regular Growth Option	21,09,81,303.381	2,73,04,082.353	(4,58,74,907.483)	19,24,10,478.251
	Regular Growth Option	27,47,82,198.989	1,38,36,455.203	(7,76,37,350.811)	21,09,81,303.381
					22,13,51,146.955
					24,47,66,216.28
Kotak Money Market Fund	Direct Growth Option	4,88,46,450.258	14,63,08,052.783	(13,50,38,760.534)	6,01,15,742.507
	Direct Growth Option	3,29,14,290.726	15,84,00,402.019	(14,24,68,242.487)	4,88,46,450.258
	Direct Monthly IDCW Option	41,141.714	1,33,62,896.264	(1,33,56,822.329)	47,215.649
	Direct Monthly IDCW Option	1,05,769.896	6,01,97,441.147	(6,02,62,069.329)	41,141.714
	Regular Growth Option	74,29,551.512	1,87,80,899.877	(1,81,41,233.884)	80,69,217.505
	Regular Growth Option	55,43,788.810	1,50,18,685.414	(1,31,32,922.712)	74,29,551.512
	Monthly IDCW Option	1,43,861.688	20,138.307	(38,227.592)	1,25,772.403
	Monthly IDCW Option	1,82,283.129	13,077.976	(51,499.417)	1,43,861.688
					6,83,57,948.064
					5,64,61,005.17
Kotak Savings Fund	Direct Growth Option	2,22,28,81,359.383	4,58,50,49,387.667	(4,10,28,90,972.699)	2,70,50,39,774.351
	Direct Growth Option	2,38,10,53,458.644	5,75,42,72,801.783	(5,91,24,44,901.044)	2,22,28,81,359.383
	Direct Monthly IDCW Option	11,11,990.779	73,64,65,454.346	(73,64,73,321.202)	11,04,123.923
	Direct Monthly IDCW Option	16,24,115.070	2,12,64,31,686.260	(2,12,69,43,810.551)	11,11,990.779
	Regular Growth Option	48,70,50,162.620	1,04,25,18,810.079	(1,03,04,68,249.394)	49,91,00,723.305
	Regular Growth Option	66,11,23,452.089	1,04,62,13,527.801	(1,22,02,86,817.270)	48,70,50,162.620
	Monthly IDCW Option	2,63,99,378.592	26,74,986.970	(75,31,669.345)	2,15,42,696.217
	Monthly IDCW Option	3,01,16,114.447	1,20,13,176.780	(1,57,29,912.635)	2,63,99,378.592
					3,22,67,87,317.796
					2,73,74,42,891.37
Kotak Dynamic Bond Fund	Direct Growth Option	33,85,08,793.675	6,97,56,101.659	(9,05,00,527.104)	31,77,64,368.230
	Direct Growth Option	29,68,17,091.782	14,64,78,974.917	(10,47,87,273.024)	33,85,08,793.675
	Direct Quarterly IDCW Option	19,78,906.274	5,73,318.919	(5,59,325.950)	19,92,899.243
	Direct Quarterly IDCW Option	20,82,336.753	10,45,991.777	(11,49,422.256)	19,78,906.274
	Regular Growth Option	39,58,57,343.624	4,84,51,224.593	(14,61,87,156.116)	29,81,21,412.101
	Regular Growth Option	42,53,93,042.348	12,07,19,561.062	(15,02,55,259.786)	39,58,57,343.624
	Quarterly IDCW Option	30,87,237.141	35,03,181.871	(4,54,689.476)	61,35,729.536
	Quarterly IDCW Option	45,76,677.193	3,34,968.048	(18,24,408.100)	30,87,237.141
					62,40,14,409.110
					73,94,32,280.71

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2025-26

Unit Capital Movements - Debt Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak Corporate Bond Fund	Direct Growth Option	3,05,71,844.259	1,75,95,356.678	(1,84,09,057.918)	2,97,58,143.019
	Direct Growth Option	2,53,73,670.771	2,00,47,353.626	(1,48,49,180.138)	3,05,71,844.259
	Direct Monthly IDCW Option	4,409.200	17,719.234	(12,623.383)	9,505.051
	Direct Monthly IDCW Option	4,985.979	3,020.545	(3,597.324)	4,409.200
	Regular Growth Option	77,87,034.040	15,18,841.971	(14,20,536.324)	78,85,339.687
	Regular Growth Option	76,72,753.152	12,99,741.603	(11,85,460.715)	77,87,034.040
	Monthly IDCW Option	18,430.332	2,661.257	(9,863.023)	11,228.566
	Monthly IDCW Option	41,926.189	1,511.320	(25,007.177)	18,430.332
					3,76,64,216.323
					3,83,81,717.83
Kotak Floating Rate Fund	Direct Growth Option	1,61,25,981.683	76,99,748.424	(78,72,606.793)	1,59,53,123.314
	Direct Growth Option	2,04,21,656.114	49,82,924.908	(92,78,599.339)	1,61,25,981.683
	Direct Monthly IDCW Option	10,977.987	1,842.760	(925.745)	11,895.002
	Direct Monthly IDCW Option	13,095.633	918.361	(3,036.007)	10,977.987
	Regular Growth Option	53,12,787.036	13,24,476.933	(24,23,951.218)	42,13,312.751
	Regular Growth Option	75,60,675.355	6,10,836.085	(28,58,724.404)	53,12,787.036
	Monthly IDCW Option	1,814.699	2,053.206	(603.765)	3,264.140
	Monthly IDCW Option	4,120.997	-110.663	(2,195.635)	1,814.699
					2,01,81,595.207
					2,14,51,561.41
Kotak Gilt Fund	Direct Growth Option	24,41,09,840.122	7,97,47,181.796	(16,33,70,710.703)	16,04,86,311.215
	Direct Growth Option	20,30,84,191.476	23,78,05,799.492	(19,67,80,150.846)	24,41,09,840.122
	Direct Provident Fund and Trust Growth Option	12,65,202.382	-	(12,053.775)	12,53,148.607
	Direct Provident Fund and Trust Growth Option	19,27,727.349	4,72,385.973	(11,34,910.940)	12,65,202.382
	Direct Quarterly IDCW Option	13,14,147.766	7,92,412.078	(8,74,157.285)	12,32,402.559
	Direct Quarterly IDCW Option	12,84,244.072	6,59,817.188	(6,29,913.494)	13,14,147.766
	Regular Growth Option	12,91,67,715.782	1,76,99,610.683	(5,90,15,288.241)	8,78,52,038.224
	Regular Growth Option	9,79,61,470.945	7,47,06,912.337	(4,35,00,667.500)	12,91,67,715.782
	Provident Fund and Trust Growth Option	34,74,562.206	2,495.776	(6,31,963.444)	28,45,094.538
	Provident Fund and Trust Growth Option	40,41,994.632	8,429.466	(5,75,861.892)	34,74,562.206
	Provident Fund and Trust Quarterly IDCW Option	2,74,296.547	165.948	-	2,74,462.495
	Provident Fund and Trust Quarterly IDCW Option	2,72,720.526	1,576.021	-	2,74,296.547
	Quarterly IDCW Option	11,63,997.207	3,60,187.265	(5,65,148.832)	9,59,035.640
	Quarterly IDCW Option	11,91,193.815	2,51,393.403	(2,78,590.011)	11,63,997.207
					25,49,02,493.278
					38,07,69,762.01
Kotak Banking and PSU Debt Fund	Direct Growth Option	55,53,41,390.615	10,53,91,996.140	(21,87,88,786.350)	44,19,44,600.405
	Direct Growth Option	53,86,65,085.143	22,61,99,052.538	(20,95,22,747.066)	55,53,41,390.615
	Direct Monthly IDCW Option	5,50,002.027	2,66,267.171	(1,98,129.227)	6,18,139.971
	Direct Monthly IDCW Option	6,25,760.703	1,13,208.157	(1,88,966.833)	5,50,002.027
	Regular Growth Option	36,06,85,973.102	2,49,11,329.984	(8,36,14,417.610)	30,19,82,885.476
	Regular Growth Option	45,31,49,084.289	2,26,58,567.886	(11,51,21,679.073)	36,06,85,973.102
	Monthly IDCW Option	43,51,957.509	2,55,806.064	(22,30,329.867)	23,77,433.706
	Monthly IDCW Option	45,54,299.009	4,62,851.854	(6,65,193.354)	43,51,957.509
					74,69,23,059.558
					92,09,29,323.25
Kotak Debt Hybrid Fund	Direct Growth Option	17,21,31,019.923	3,60,72,538.318	(3,84,86,711.043)	16,97,16,847.198
	Direct Growth Option	11,41,19,955.363	8,50,43,778.878	(2,70,32,714.318)	17,21,31,019.923
	Direct Monthly IDCW Option	1,98,07,240.280	1,05,63,097.835	(54,52,259.068)	2,49,18,079.047
	Direct Monthly IDCW Option	1,58,89,645.830	79,69,882.082	(40,52,287.632)	1,98,07,240.280
	Regular Growth Option	32,27,42,340.976	3,04,19,361.705	(6,05,42,430.501)	29,26,19,272.180
	Regular Growth Option	30,44,49,860.449	7,36,57,148.543	(5,53,64,668.016)	32,27,42,340.976
	Monthly IDCW Option	2,28,76,146.254	38,15,390.845	(73,92,594.651)	1,92,98,942.448
	Monthly IDCW Option	2,59,80,169.069	39,53,558.507	(70,57,581.322)	2,28,76,146.254
					50,65,53,140.873
					53,75,56,747.43

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)
FY 2025-26
Unit Capital Movements - Debt Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak Low Duration Fund	Direct Growth Option	2,01,18,182.197	5,22,96,870.857	(4,80,89,398.288)	2,43,25,654.766
	Direct Growth Option	1,15,85,618.110	4,30,72,132.088	(3,45,39,568.001)	2,01,18,182.197
	Direct Monthly IDCW Option	11,539.341	74,06,800.329	(12,30,248.653)	61,88,091.017
	Direct Monthly IDCW Option	16,674.470	6,599.906	(11,735.035)	11,539.341
	Regular Growth Option	1,24,09,580.542	2,35,84,839.946	(2,16,20,132.943)	1,43,74,287.545
	Regular Growth Option	1,34,63,119.043	2,03,98,721.283	(2,14,52,259.784)	1,24,09,580.542
	Monthly IDCW Option	1,81,698.807	3,66,994.264	(3,41,166.676)	2,07,526.395
	Monthly IDCW Option	2,72,813.276	1,94,980.045	(2,86,094.514)	1,81,698.807
					4,50,95,559.723
					3,27,21,000.89
Kotak Income Plus Arbitrage Omni FOF (Erstwhile Kotak Income Plus Arbitrage FOF)	Direct Growth Option	45,30,59,133.971	5,32,01,29,920.363	(88,45,52,286.678)	4,88,86,36,767.656
	Direct Growth Option	1,43,39,883.782	57,37,27,967.517	(13,50,08,717.328)	45,30,59,133.971
	Direct IDCW Option	1,95,373.598	31,35,263.303	(15,24,529.961)	18,06,106.940
	Direct IDCW Option	9,841.817	2,14,534.258	(29,002.477)	1,95,373.598
	Regular Growth Option	18,81,60,620.604	1,30,30,66,316.430	(38,75,80,127.879)	1,10,36,46,809.155
	Regular Growth Option	23,43,330.541	19,73,28,481.783	(1,15,11,191.720)	18,81,60,620.604
	Regular IDCW Option	3,53,776.934	13,20,475.220	(3,15,011.441)	13,59,240.713
	Regular IDCW Option	34,919.497	3,66,554.801	(47,697.364)	3,53,776.934
					5,99,54,48,924.464
					64,17,68,905.11
Kotak Long Duration Fund	Direct Growth Option	8,94,00,432.548	3,32,26,511.435	(6,45,68,568.574)	5,80,58,375.409
	Direct Growth Option	5,20,30,727.469	15,00,43,725.543	(11,26,74,020.464)	8,94,00,432.548
	Direct IDCW Option	76,189.837	1,60,973.790	(78,977.911)	1,58,185.716
	Direct IDCW Option	7,28,187.729	24,90,140.436	(31,42,138.328)	76,189.837
	Regular Growth Option	4,80,35,090.541	6,67,52,788.588	(8,16,75,612.601)	3,31,12,266.528
	Regular Growth Option	1,53,24,678.631	7,80,38,150.802	(4,53,27,738.892)	4,80,35,090.541
	Regular IDCW Option	78,511.158	20,233.466	(47,752.543)	50,992.081
	Regular IDCW Option	88,970.455	23,449.627	(33,908.924)	78,511.158
					9,13,79,819.734
					13,75,90,224.08
Kotak Liquid Fund	Regular Daily IDCW Option	3,80,123.369	2,05,216.923	(4,69,040.927)	1,16,299.365
	Regular Daily IDCW Option	5,15,796.480	5,22,114.160	(6,57,787.271)	3,80,123.369
	Direct Daily IDCW Option	4,46,659.736	3,33,14,009.366	(3,34,08,118.662)	3,52,550.440
	Direct Daily IDCW Option	1,38,783.361	3,39,54,145.403	(3,36,46,269.028)	4,46,659.736
	Direct Growth Option	5,02,21,785.479	59,84,78,467.685	(59,72,77,020.733)	5,14,23,232.431
	Direct Growth Option	4,47,80,920.321	65,20,55,622.674	(64,66,14,757.516)	5,02,21,785.479
	Direct Weekly IDCW Option	-	49,99,750.013	(49,99,750.013)	-
	Direct Weekly IDCW Option	-	-	-	-
	Regular Growth Option	93,16,057.522	7,09,90,384.787	(7,18,98,256.473)	84,08,185.836
	Regular Growth Option	1,09,72,307.984	6,43,45,851.938	(6,60,02,102.400)	93,16,057.522
	Normal Direct IDCW Option	-	2,947.687	(446.510)	2,501.177
	Normal Direct IDCW Option	-	-	-	-
					6,03,02,769.249
					6,03,64,626.11
Kotak NIFTY 1D Rate Liquid ETF	Regular Daily IDCW Option	1,24,10,430.000	5,52,55,477.000	(5,13,93,258.000)	1,62,72,649.000
	Regular Daily IDCW Option	7,85,380.184	2,41,40,146.881	(1,25,15,097.065)	1,24,10,430.000
					1,62,72,649.000
					1,24,10,430.00
Kotak Medium Term Fund	Regular Annual IDCW Option	15,97,428.363	6,43,444.872	(3,38,487.209)	19,02,386.026
	Regular Annual IDCW Option	18,51,828.309	8,888.356	(2,63,288.302)	15,97,428.363
	Direct Annual IDCW Option	1,12,452.887	26,34,838.152	(1,74,849.109)	25,72,441.930
	Direct Annual IDCW Option	21,90,711.735	1,56,326.902	(22,34,585.750)	1,12,452.887
	Direct Growth Option	24,45,52,124.322	15,86,24,920.329	(16,97,26,115.699)	23,34,50,928.952
	Direct Growth Option	21,02,30,645.497	9,40,10,448.447	(5,96,88,969.622)	24,45,52,124.322
	Regular Growth Option	52,46,77,357.272	28,53,14,202.513	(31,12,46,406.097)	49,87,45,153.688
	Regular Growth Option	61,04,03,575.824	23,07,21,642.376	(31,64,47,860.928)	52,46,77,357.272
					73,66,70,910.596
					77,09,39,362.84

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2025-26

Unit Capital Movements - Debt Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak Overnight Fund	Regular Daily IDCW Option	7,405.601	19,585.038	(20,695.027)	6,295.612
	Regular Daily IDCW Option	10,267.609	39,802.893	(42,664.901)	7,405.601
	Direct Daily IDCW Option	9,673.303	21,58,869.966	(21,58,361.704)	10,181.565
	Direct Daily IDCW Option	1,099.016	1,47,799.619	(1,39,225.332)	9,673.303
	Direct Growth Option	1,94,41,480.284	2,71,90,82,394.333	(2,70,96,86,891.678)	2,88,36,982.939
	Direct Growth Option	2,82,54,899.353	2,70,19,56,227.740	(2,71,07,69,646.809)	1,94,41,480.284
	Regular Growth Option	62,66,507.853	73,73,15,337.979	(73,71,28,993.619)	64,52,852.213
	Regular Growth Option	59,78,681.789	57,02,16,067.301	(56,99,28,241.237)	62,66,507.853
					3,53,06,312.329
					2,57,25,067.04

Pursuant to SEBI Circular SEBI/HO/IMD/DF3/CIR/P/2020/194 dated October 05, 2020 with effect from April 01, 2021, Name of existing dividend Plans/Option of Schemes have been renamed as "IDCW" (Income Distribution cum capital withdrawal) Plan/Option.

Note: Includes units allotted to Kotak Mahindra Asset Management Company Limited on account of its investment in the Scheme as stipulated under Securities and Exchange Board of India (Mutual Funds) (Amendment) Regulations, 2014.

* Scheme Matured in FY25-26.

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2025-26

Unit Capital Movements - FMP Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak FMP Series 292	Direct Growth Option	32,23,13,035.343	-	-	32,23,13,035.343
	Direct Growth Option	32,23,13,035.343	-	-	32,23,13,035.343
	Direct IDCW Option	1,999.900	-	-	1,999.900
	Direct IDCW Option	1,999.900	-	-	1,999.900
	Regular Growth Option	4,31,79,680.012	-	-	4,31,79,680.012
	Regular Growth Option	4,31,79,680.012	-	-	4,31,79,680.012
	Regular IDCW Option	27,998.600	-	-	27,998.600
	Regular IDCW Option	27,998.600	-	-	27,998.600
					36,55,22,713.855
					36,55,22,713.855
Kotak FMP Series 304	Direct Growth Option	4,20,478.975	-	-	4,20,478.975
	Direct Growth Option	4,20,478.975	-	-	4,20,478.975
	Direct IDCW Option	6,029.699	-	-	6,029.699
	Direct IDCW Option	6,029.699	-	-	6,029.699
	Regular Growth Option	9,21,12,594.369	-	-	9,21,12,594.369
	Regular Growth Option	9,21,12,594.369	-	-	9,21,12,594.369
	Regular IDCW Option	1,999.900	-	-	1,999.900
	Regular IDCW Option	1,999.900	-	-	1,999.900
					9,25,41,102.943
					9,25,41,102.943
Kotak FMP Series 305	Direct Growth Option	2,12,90,477.471	-	-	2,12,90,477.471
	Direct Growth Option	2,12,90,477.471	-	-	2,12,90,477.471
	Direct IDCW Option	47,997.600	-	-	47,997.600
	Direct IDCW Option	47,997.600	-	-	47,997.600
	Regular Growth Option	78,90,945.448	-	-	78,90,945.448
	Regular Growth Option	78,90,945.448	-	-	78,90,945.448
	Regular IDCW Option	1,05,894.745	-	-	1,05,894.745
	Regular IDCW Option	1,05,894.745	-	-	1,05,894.745
					2,93,35,315.264
					2,93,35,315.264
Kotak FMP Series 308	Direct Growth Option	5,14,41,161.930	-	-	5,14,41,161.930
	Direct Growth Option	5,14,41,161.930	-	-	5,14,41,161.930
	Direct IDCW Option	1,205.940	-	-	1,205.940
	Direct IDCW Option	1,205.940	-	-	1,205.940
	Regular Growth Option	3,05,56,769.144	-	-	3,05,56,769.144
	Regular Growth Option	3,05,56,769.144	-	-	3,05,56,769.144
	Regular IDCW Option	23,398.830	-	-	23,398.830
	Regular IDCW Option	23,398.830	-	-	23,398.830
					8,20,22,535.844
					8,20,22,535.844
Kotak FMP Series 310	Direct Growth Option	9,58,34,262.276	-	-	9,58,34,262.276
	Direct Growth Option	9,58,34,262.276	-	-	9,58,34,262.276
	Direct IDCW Option	-	-	-	0.000
	Direct IDCW Option	-	-	-	0.000
	Regular Growth Option	1,48,04,868.753	-	-	1,48,04,868.753
	Regular Growth Option	1,48,04,868.753	-	-	1,48,04,868.753
	Regular IDCW Option	999.950	-	-	999.950
	Regular IDCW Option	999.950	-	-	999.950
					11,06,40,130.979
					11,06,40,130.979
Kotak FMP Series 300	Direct Growth Option	18,93,58,897.050	-	-	18,93,58,897.050
	Direct Growth Option	18,93,58,897.050	-	-	18,93,58,897.050
	Direct IDCW Option	2,999.850	-	-	2,999.850
	Direct IDCW Option	2,999.850	-	-	2,999.850
	Regular Growth Option	1,94,51,092.687	-	-	1,94,51,092.687
	Regular Growth Option	1,94,51,092.687	-	-	1,94,51,092.687
	Regular IDCW Option	13,042.348	-	-	13,042.348
	Regular IDCW Option	13,042.348	-	-	13,042.348
					20,88,26,031.935
					20,88,26,031.935

Pursuant to SEBI Circular SEBI/HO/IMD/DF3/CIR/P/2020/194 dated October 05, 2020 with effect from April 01, 2021, Name of existing dividend Plans/Option of Schemes have been renamed as "IDCW" (Income Distribution cum capital withdrawal) Plan/Option.

Note: Includes units allotted to Kotak Mahindra Asset Management Company Limited on account of its investment in the Scheme as stipulated under Securities and Exchange Board of India (Mutual Funds) (Amendment) Regulations, 2014.

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2024-25

Unit Capital Movements - Equity Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak Balanced Advantage Fund	Direct Growth Option	97,54,36,488.373	32,21,33,399.055	(14,18,20,029.812)	1,15,57,49,857.616
	Direct Growth Option	84,08,40,683.578	25,38,86,063.442	(11,92,90,258.647)	97,54,36,488.373
	Direct IDCW Option	48,77,683.474	79,37,979.973	(77,18,974.859)	50,96,688.588
	Direct IDCW Option	49,21,402.303	8,78,428.747	(9,22,147.576)	48,77,683.474
	Growth Option	7,66,22,19,221.063	75,11,52,978.508	(1,21,73,82,478.922)	7,19,59,89,720.649
	Growth Option	8,48,32,67,111.042	1,05,32,35,277.863	(1,87,42,83,167.842)	7,66,22,19,221.063
	IDCW Option	8,18,51,301.055	33,06,629.759	(1,33,39,106.422)	7,18,18,824.392
	IDCW Option	10,00,72,400.552	81,58,607.631	(2,63,79,707.128)	8,18,51,301.055
					8,42,86,55,091.245
					8,72,43,84,693.965
Kotak Bluechip Fund	Direct Growth Option	3,42,21,610.288	96,27,472.011	(60,05,877.073)	3,78,43,205.226
	Direct Growth Option	3,05,03,580.280	85,91,285.041	(48,73,255.033)	3,42,21,610.288
	Direct IDCW Option	24,54,918.383	7,28,184.049	(4,64,559.539)	27,18,542.893
	Direct IDCW Option	24,28,024.930	6,49,489.723	(6,22,596.270)	24,54,918.383
	Growth Option	11,80,05,736.064	2,64,90,566.192	(1,40,01,914.860)	13,04,94,387.396
	Growth Option	10,60,42,463.983	3,00,73,011.480	(1,81,09,739.399)	11,80,05,736.064
	IDCW Option	2,83,70,748.698	20,69,149.921	(41,91,228.252)	2,62,48,670.367
	IDCW Option	3,23,05,302.779	15,40,627.192	(54,75,181.273)	2,83,70,748.698
					19,73,04,805.882
					18,30,53,013.433
Kotak ELSS Tax Saver Fund	Direct Growth Option	7,41,11,896.313	1,70,15,975.049	(45,09,530.733)	8,66,18,340.629
	Direct Growth Option	5,73,23,817.776	2,07,41,201.893	(39,53,123.356)	7,41,11,896.313
	Direct IDCW Option	44,63,792.010	5,92,235.713	(4,71,514.020)	45,84,513.703
	Direct IDCW Option	41,39,621.043	7,94,345.255	(4,70,174.288)	44,63,792.010
	Growth Option	41,02,18,272.781	4,87,11,398.756	(3,11,82,608.477)	42,77,47,063.060
	Growth Option	36,75,03,520.833	7,33,25,140.817	(3,06,10,388.869)	41,02,18,272.781
	IDCW Option	5,98,73,507.591	13,17,006.203	(87,46,658.964)	5,24,43,854.830
	IDCW Option	6,64,95,087.520	25,15,174.055	(91,36,753.984)	5,98,73,507.591
					57,13,93,772.222
					54,86,67,468.695
Kotak Emerging Equity Fund	Direct Growth Option	82,04,83,564.797	21,28,03,334.493	(21,27,81,731.546)	82,05,05,167.744
	Direct Growth Option	61,89,14,363.491	31,90,17,959.028	(11,74,48,757.722)	82,04,83,564.797
	Direct IDCW Option	71,00,476.052	34,96,299.484	(20,36,424.919)	85,60,350.617
	Direct IDCW Option	57,48,653.321	29,38,611.222	(15,86,788.491)	71,00,476.052
	Growth Option	2,90,48,16,282.150	55,05,33,401.548	(35,82,19,735.585)	3,09,71,29,948.113
	Growth Option	2,55,36,86,113.804	73,12,37,988.137	(38,01,07,819.791)	2,90,48,16,282.150
	IDCW Option	4,69,90,706.325	1,52,83,928.028	(1,94,28,976.825)	4,28,45,657.528
	IDCW Option	5,36,39,211.444	90,85,747.970	(1,57,34,253.089)	4,69,90,706.325
					3,96,90,41,124.002
					3,77,93,91,029.324
Kotak Equity Arbitrage Fund	BiMonthly IDCW Option	-	-	-	-
	BiMonthly IDCW Option	-	-	-	-
	Direct Fortnightly IDCW Option	-	-	-	-
	Direct Fortnightly IDCW Option	-	-	-	-
Kotak Equity Arbitrage Fund	Direct Growth Option	6,29,28,84,914.311	9,33,92,92,811.093	(6,72,89,35,460.649)	8,90,32,42,264.755
	Direct Growth Option	2,81,69,83,776.120	6,82,23,91,846.760	(3,34,64,90,708.569)	6,29,28,84,914.311
	Direct IDCW Option	3,53,23,311.817	2,17,71,922.221	(1,51,60,338.173)	4,19,34,895.865
	Direct IDCW Option	4,10,84,282.676	1,48,23,822.426	(2,05,84,793.285)	3,53,23,311.817
	Fortnightly IDCW Option	-	-	-	-
	Fortnightly IDCW Option	-	-	-	-
	Growth Option	4,95,80,23,241.349	7,13,87,86,372.743	(5,26,71,52,193.998)	6,82,96,57,420.094
	Growth Option	3,10,66,87,450.293	4,79,59,81,055.487	(2,94,46,45,264.431)	4,95,80,23,241.349
	IDCW Option	9,84,97,081.387	14,58,26,404.271	(15,19,41,365.684)	9,23,82,119.974
	IDCW Option	13,19,78,725.054	3,90,01,171.522	(7,24,82,815.189)	9,84,97,081.387
Kotak Equity Hybrid Fund					15,86,72,16,700.688
					11,38,47,28,548.864
	Direct Growth Option	7,02,58,713.503	3,90,53,088.731	(69,45,163.506)	10,23,66,638.728
	Direct Growth Option	4,88,81,084.081	2,90,50,318.347	(76,72,688.925)	7,02,58,713.503

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2024-25

Unit Capital Movements - Equity Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
	Direct IDCW Option	43,52,888.720	13,63,820.986	(7,66,511.848)	49,50,197.858
	Direct IDCW Option	38,88,941.808	10,05,759.332	(5,41,812.420)	43,52,888.720
	Growth Option	86,40,19,865.428	25,64,77,958.464	(9,61,67,419.716)	1,02,43,30,404.176
	Growth Option	70,31,94,352.451	25,54,82,421.112	(9,46,56,908.135)	86,40,19,865.428
	IDCW Option	7,76,83,103.130	21,16,581.856	(84,71,618.039)	7,13,28,066.947
	IDCW Option	8,64,03,487.392	31,95,945.128	(1,19,16,329.390)	7,76,83,103.130
					1,20,29,75,307.709
					1,01,63,14,570.781
Kotak Equity Opportunities Fund	Direct Growth Option	12,66,95,402.491	6,14,06,145.257	(2,57,95,784.868)	16,23,05,762.880
	Direct Growth Option	8,79,43,960.598	4,86,74,359.189	(99,22,917.296)	12,66,95,402.491
	Direct IDCW Option	38,29,033.266	74,68,201.054	(41,57,093.936)	71,40,140.384
	Direct IDCW Option	29,43,542.256	13,15,764.898	(4,30,273.888)	38,29,033.266
	Growth Option	53,61,39,896.029	12,18,03,855.411	(5,60,05,330.600)	60,19,38,420.840
	Growth Option	47,08,26,390.465	13,42,62,980.038	(6,89,49,474.474)	53,61,39,896.029
	IDCW Option	7,49,89,484.918	46,49,215.104	(1,09,95,339.820)	6,86,43,360.202
	IDCW Option	8,69,30,065.556	41,45,514.732	(1,60,86,095.370)	7,49,89,484.918
					84,00,27,684.306
					74,16,53,816.704
Kotak Equity Savings Fund	Direct Growth Option	47,99,60,105.953	72,54,55,206.656	(24,83,05,172.158)	95,71,10,140.451
	Direct Growth Option	12,22,01,036.062	41,28,00,719.658	(5,50,41,649.767)	47,99,60,105.953
	Direct Monthly IDCW Option	25,05,089.178	13,93,952.984	(7,39,686.716)	31,59,355.446
	Direct Monthly IDCW Option	23,89,305.642	4,38,611.560	(3,22,828.024)	25,05,089.178
	Direct Quarterly IDCW Option	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-
	Growth Option	1,48,78,61,713.368	1,14,91,78,787.839	(49,58,63,513.188)	2,14,11,76,988.019
	Growth Option	88,63,21,897.065	87,60,40,928.014	(27,45,01,111.711)	1,48,78,61,713.368
	Monthly IDCW Option	5,68,31,510.456	57,93,455.204	(1,11,98,778.027)	5,14,26,187.633
	Monthly IDCW Option	7,18,64,929.145	17,58,864.292	(1,67,92,282.981)	5,68,31,510.456
	Quarterly IDCW Option	-	-	-	-
	Quarterly IDCW Option	-	-	-	-
					3,15,28,72,671.549
					2,02,71,58,418.955
Kotak ESG Exclusionary Strategy Fund	Direct Growth Option	3,60,08,777.621	32,57,093.681	(50,76,161.999)	3,41,89,709.303
	Direct Growth Option	4,28,00,096.298	41,98,679.840	(1,09,89,998.517)	3,60,08,777.621
	Direct IDCW Option	5,95,188.804	83,769.423	(1,11,055.288)	5,67,902.939
	Direct IDCW Option	6,15,860.711	1,22,768.517	(1,43,440.424)	5,95,188.804
	Growth Option	60,67,55,405.539	2,12,09,091.195	(13,54,46,649.507)	49,25,17,847.227
	Growth Option	91,43,46,500.291	3,04,31,612.343	(33,80,22,707.095)	60,67,55,405.539
	IDCW Option	57,25,788.053	1,95,216.674	(7,54,534.367)	51,66,470.360
	IDCW Option	86,91,450.428	2,10,016.938	(31,75,679.313)	57,25,788.053
					53,24,41,929.829
					64,90,85,160.017
Kotak Flexicap Fund	Direct Growth Option	1,53,30,45,813.842	26,89,15,326.354	(17,25,10,796.044)	1,62,94,50,344.152
	Direct Growth Option	1,57,90,50,414.236	15,86,26,612.830	(20,46,31,213.224)	1,53,30,45,813.842
	Direct IDCW Option	2,08,63,370.179	19,43,718.794	(28,73,420.399)	1,99,33,668.574
	Direct IDCW Option	2,21,99,005.198	21,10,713.790	(34,46,348.809)	2,08,63,370.179
	Growth Option	4,60,60,18,354.119	31,03,89,335.799	(49,99,08,031.250)	4,41,64,99,658.668
	Growth Option	4,92,25,65,016.815	40,04,64,641.281	(71,70,11,303.977)	4,60,60,18,354.119
	IDCW Option	16,44,80,077.687	33,97,772.888	(2,06,18,794.047)	14,72,59,056.528
	IDCW Option	19,81,89,103.884	48,38,545.999	(3,85,47,572.196)	16,44,80,077.687
					6,21,31,42,727.922
					6,32,44,07,615.827
Kotak Focused Equity Fund	Direct Growth Option	16,72,85,798.675	1,63,94,160.063	(2,38,85,218.618)	15,97,94,740.120
	Direct Growth Option	16,39,53,281.070	1,94,16,907.599	(1,60,84,389.994)	16,72,85,798.675
	Direct IDCW Option	10,66,752.786	1,29,810.545	(96,702.223)	10,99,861.108
	Direct IDCW Option	11,27,520.290	1,28,818.241	(1,89,585.745)	10,66,752.786
	Growth Option	1,28,76,05,909.473	12,52,14,437.209	(15,14,41,899.536)	1,26,13,78,447.146
	Growth Option	1,33,01,58,113.023	18,70,53,794.222	(22,96,05,997.772)	1,28,76,05,909.473

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2024-25

Unit Capital Movements - Equity Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
	IDCW Option	1,95,27,974.692	4,29,955.620	(29,19,788.221)	1,70,38,142.091
	IDCW Option	2,29,24,539.438	7,11,366.591	(41,07,931.337)	1,95,27,974.692
					1,43,93,11,190.465
					1,47,54,86,435.626
Kotak Global Emerging Market Fund	Direct Growth Option	1,03,46,323.346	13,20,739.373	(26,46,237.398)	90,20,825.321
	Direct Growth Option	1,66,82,856.785	4,40,085.718	(67,76,619.157)	1,03,46,323.346
	Direct IDCW Option	5,17,860.842	43,355.332	(1,76,987.064)	3,84,229.110
	Direct IDCW Option	6,21,319.663	3,621.803	(1,07,080.624)	5,17,860.842
	Growth Option	2,68,04,477.532	18,24,374.189	(41,44,507.609)	2,44,84,344.112
	Growth Option	3,41,50,968.226	12,72,455.576	(86,18,946.270)	2,68,04,477.532
	IDCW Option	48,16,538.464	24,897.805	(4,59,483.054)	43,81,953.215
	IDCW Option	57,34,102.032	58,338.032	(9,75,901.600)	48,16,538.464
					3,82,71,351.758
					4,24,85,200.199
Kotak Gold Fund	Direct Growth Option	22,22,98,541.193	8,68,32,433.655	(2,66,12,418.152)	28,25,18,556.696
	Direct Growth Option	22,30,06,696.549	3,17,35,410.847	(3,24,43,566.203)	22,22,98,541.193
	Direct IDCW Option	10,26,640.207	4,61,814.931	(1,76,700.540)	13,11,754.598
	Direct IDCW Option	10,23,801.638	2,49,210.328	(2,46,371.759)	10,26,640.207
	Growth Option	39,49,71,399.039	17,57,60,566.681	(5,48,64,378.832)	51,58,67,586.888
	Growth Option	40,00,60,911.465	6,63,05,782.351	(7,13,95,294.777)	39,49,71,399.039
	IDCW Option	60,41,716.565	6,67,302.719	(6,54,641.112)	60,54,378.172
	IDCW Option	63,06,707.291	6,72,701.749	(9,37,692.475)	60,41,716.565
					80,57,52,276.354
					62,43,38,297.004
Kotak India EQ Contra Fund	Direct Growth Option	3,46,81,498.717	4,53,69,493.829	(70,80,655.886)	7,29,70,336.660
	Direct Growth Option	2,19,60,877.796	1,52,81,408.175	(25,60,787.254)	3,46,81,498.717
	Direct IDCW Option	14,44,070.984	5,93,276.822	(3,54,260.601)	16,83,087.205
	Direct IDCW Option	14,02,201.251	2,02,107.295	(1,60,237.562)	14,44,070.984
	Growth Option	16,31,41,615.805	6,19,52,209.175	(2,93,50,349.938)	19,57,43,475.042
	Growth Option	13,90,10,066.508	4,96,85,913.966	(2,55,54,364.669)	16,31,41,615.805
	IDCW Option	1,43,45,729.116	6,19,804.759	(16,54,849.963)	1,33,10,683.912
	IDCW Option	1,59,51,260.359	2,66,637.912	(18,72,169.155)	1,43,45,729.116
					28,37,07,582.819
					21,36,12,914.622
Kotak Infrastructure and Economic Reform Fund	Direct Growth Option	7,83,42,997.962	6,10,82,890.836	(2,12,23,192.510)	11,82,02,696.288
	Direct Growth Option	4,80,81,370.972	3,84,20,226.251	(81,58,599.261)	7,83,42,997.962
	Direct IDCW Option	9,57,880.325	6,63,203.596	(4,09,491.037)	12,11,592.884
	Direct IDCW Option	4,52,540.250	6,74,996.071	(1,69,655.996)	9,57,880.325
	Growth Option	18,56,60,866.379	7,05,71,739.784	(3,31,28,988.925)	22,31,03,617.238
	Growth Option	13,56,83,576.898	7,71,26,077.697	(2,71,48,788.216)	18,56,60,866.379
	IDCW Option	71,41,681.028	11,58,106.939	(7,76,071.387)	75,23,716.580
	IDCW Option	81,61,369.387	6,16,484.562	(16,36,172.921)	71,41,681.028
					35,00,41,622.990
					27,21,03,425.694
Kotak International REIT FOF	Direct Growth Option	2,69,53,796.914	26,14,872.773	(1,39,91,171.373)	1,55,77,498.314
	Direct Growth Option	4,51,52,407.136	37,91,602.469	(2,19,90,212.691)	2,69,53,796.914
	Direct IDCW Option	13,85,384.379	96,204.102	(7,45,527.069)	7,36,061.412
	Direct IDCW Option	15,85,962.985	2,06,168.655	(4,06,747.261)	13,85,384.379
	Growth Option	4,78,71,791.180	17,56,597.820	(2,43,83,634.329)	2,52,44,754.671
	Growth Option	7,87,04,033.960	23,52,762.724	(3,31,85,005.504)	4,78,71,791.180
	IDCW Option	18,43,207.444	13,50,782.070	(6,04,335.748)	25,89,653.766
	IDCW Option	20,63,927.067	1,67,484.359	(3,88,203.982)	18,43,207.444
					4,41,47,968.163
					7,80,54,179.917
Kotak Multi Asset Allocator Fund of Fund - Dynamic	Direct Growth Option	1,71,83,740.127	39,85,892.005	(20,01,991.613)	1,91,67,640.519
	Direct Growth Option	1,37,41,823.075	51,68,730.066	(17,26,813.014)	1,71,83,740.127
	Direct IDCW Option	1,76,391.168	62,997.847	(22,941.946)	2,16,447.069
	Direct IDCW Option	1,38,885.849	70,428.021	(32,922.702)	1,76,391.168

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2024-25

Unit Capital Movements - Equity Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
	Growth Option	4,96,39,006.805	1,02,12,291.082	(53,49,855.952)	5,45,01,441.935
	Growth Option	4,14,51,539.084	1,25,41,852.835	(43,54,385.114)	4,96,39,006.805
	IDCW Option	12,74,859.391	1,13,282.489	(1,77,007.979)	12,11,133.901
	IDCW Option	13,97,785.395	90,254.437	(2,13,180.441)	12,74,859.391
					7,50,96,663.424
					6,82,73,997.491
Kotak Nifty 100 Equal Weight Index Fund	Direct Growth Option		97,36,890.915	(41,60,348.391)	55,76,542.524
	Direct IDCW Option		32,228.016	(3,184.036)	29,043.980
	Growth Option		42,08,929.782	(4,68,014.531)	37,40,915.251
	IDCW Option		92,050.996	(4,275.078)	87,775.918
					94,34,277.673
					-
Kotak Nifty 50 Equal Weight Index Fund	Direct Growth Option		62,26,279.836	(7,88,131.969)	54,38,147.867
	Direct IDCW Option		48,276.340	(13,179.165)	35,097.175
	Growth Option		78,25,943.525	(20,74,852.073)	57,51,091.452
	IDCW Option		1,93,771.198	(8,959.430)	1,84,811.768
					1,14,09,148.262
					-
Kotak Nifty Commodities Index Fund	Direct Growth Option		43,78,003.440	(22,04,176.001)	21,73,827.439
	Direct IDCW Option		10,522.293	(49.999)	10,472.294
	Growth Option		26,67,757.182	(3,31,547.203)	23,36,209.979
	IDCW Option		46,827.893	(220.657)	46,607.236
					45,67,116.948
					-
Kotak Nifty Midcap 150 Index Fund	Direct Growth Option		57,76,009.109	(7,807.178)	57,68,201.931
	Direct IDCW Option		17,939.827	-	17,939.827
	Growth Option		13,64,116.814	(162.993)	13,63,953.821
	IDCW Option		98,759.526	-	98,759.526
					72,48,855.105
					-
Kotak Nifty Midcap 150 Momentum 50 Index Fund	Direct Growth Option		9,60,01,838.422	(1,22,95,087.342)	8,37,06,751.080
	Direct IDCW Option		6,72,282.181	(85,588.299)	5,86,693.882
	Growth Option		3,20,23,461.176	(39,17,684.620)	2,81,05,776.556
	IDCW Option		16,94,988.979	(1,20,508.205)	15,74,480.774
					11,39,73,702.292
					-
Kotak Nifty Smallcap 250 Index Fund	Direct Growth Option		1,24,94,839.732	(14,32,072.409)	1,10,62,767.323
	Direct IDCW Option		1,48,063.670	(14,715.007)	1,33,348.663
	Growth Option		98,90,912.818	(4,72,366.276)	94,18,546.542
	IDCW Option		3,68,932.142	(4,728.040)	3,64,204.102
					2,09,78,866.630
					-
Kotak Pioneer Fund	Direct Growth Option	6,07,29,913.811	2,17,22,160.385	(1,16,05,498.442)	7,08,46,575.754
	Direct Growth Option	6,98,39,466.293	3,40,06,091.963	(4,31,15,644.445)	6,07,29,913.811
	Direct IDCW Option	8,52,302.134	84,671.245	(61,920.811)	8,75,052.568
	Direct IDCW Option	8,99,519.971	88,974.055	(1,36,191.892)	8,52,302.134
	Growth Option	81,30,22,207.085	11,91,55,163.317	(8,13,56,588.444)	85,08,20,781.958
	Growth Option	83,03,49,756.684	11,32,18,015.834	(13,05,45,565.433)	81,30,22,207.085
	IDCW Option	96,90,880.621	5,05,519.945	(14,08,358.662)	87,88,041.904
	IDCW Option	1,11,87,570.722	9,37,455.117	(24,34,145.218)	96,90,880.621
					93,13,30,452.184
					88,42,95,303.651
Kotak Small Cap Fund	Direct Growth Option	16,29,52,347.890	4,08,19,279.061	(3,68,11,464.142)	16,69,60,162.809
	Direct Growth Option	14,42,05,060.617	6,09,89,081.369	(4,22,41,794.096)	16,29,52,347.890
	Direct IDCW Option	28,12,183.305	9,67,212.547	(6,72,243.429)	31,07,152.423
	Direct IDCW Option	19,26,552.936	14,97,192.120	(6,11,561.751)	28,12,183.305
	Growth Option	44,16,81,288.697	8,76,75,713.277	(6,80,93,652.268)	46,12,63,349.706
	Growth Option	37,85,02,727.321	14,19,74,704.628	(7,87,96,143.252)	44,16,81,288.697
	IDCW Option	1,61,94,357.431	9,79,091.554	(19,56,970.241)	1,52,16,478.744
	IDCW Option				

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2024-25

Unit Capital Movements - Equity Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
	IDCW Option	1,79,49,609.953	19,08,036.446	(36,63,288.968)	1,61,94,357.431
					64,65,47,143.682
					62,36,40,177.323
Kotak Transportation & Logistics Fund	Direct Growth Option		6,41,42,352.228	(11,46,544.448)	6,29,95,807.780
	Direct IDCW Option		96,455.289	(20,150.243)	76,305.046
	Growth Option		34,12,39,433.067	(1,27,99,255.914)	32,84,40,177.153
	IDCW Option		11,28,000.564	(16,236.089)	11,11,764.475
					39,26,24,054.454
					-
Kotak Banking and Financial Services Fund	Direct Growth Option	2,97,57,281.109	2,23,90,829.189	(1,02,24,521.224)	4,19,23,589.074
	Direct Growth Option	1,58,71,024.613	5,98,34,980.763	(4,59,48,724.267)	2,97,57,281.109
	Direct IDCW Option	3,18,924.069	1,58,394.524	(81,578.682)	3,95,739.917
	Direct IDCW Option	1,13,433.376	3,55,624.294	(1,50,133.601)	3,18,924.069
	Growth Option	62,00,87,069.309	24,33,06,729.821	(12,74,93,471.757)	73,59,00,327.373
	Growth Option	45,01,57,462.302	23,45,96,425.162	(6,46,66,818.155)	62,00,87,069.309
	IDCW Option	30,65,430.916	6,79,358.690	(8,17,300.498)	29,27,489.108
	IDCW Option	30,49,344.430	5,67,344.404	(5,51,257.918)	30,65,430.916
					78,11,47,145.466
					65,32,28,705.403
Kotak Global Innovation Fund of Fund	Direct Growth Option	19,45,50,739.783	1,03,36,400.379	(12,05,66,484.807)	8,43,20,655.355
	Direct Growth Option	23,65,24,399.200	1,24,32,270.104	(5,44,05,929.521)	19,45,50,739.783
	Direct IDCW Option	24,29,096.496	1,84,607.372	(6,42,208.742)	19,71,495.126
	Direct IDCW Option	23,83,201.386	5,06,023.715	(4,60,128.605)	24,29,096.496
	Growth Option	79,47,56,931.171	3,13,21,083.289	(41,21,06,811.796)	41,39,71,202.664
	Growth Option	1,27,56,91,162.423	5,17,07,642.259	(53,26,41,873.511)	79,47,56,931.171
	IDCW Option	99,22,820.903	3,96,812.876	(63,73,089.981)	39,46,543.798
	IDCW Option	1,22,46,899.917	8,03,722.672	(31,27,801.686)	99,22,820.903
					50,42,09,896.943
					1,00,16,59,588.353
Kotak Business Cycle Fund	Direct Growth Option	6,24,38,277.717	1,62,56,707.231	(77,78,073.443)	7,09,16,911.505
	Direct Growth Option	12,78,63,528.480	1,30,09,484.140	(7,84,34,734.903)	6,24,38,277.717
	Direct IDCW Option	5,31,592.435	2,08,120.158	(1,08,541.671)	6,31,170.922
	Direct IDCW Option	5,91,453.861	2,15,020.681	(2,74,882.107)	5,31,592.435
	Growth Option	1,77,36,70,727.519	21,16,70,645.024	(33,24,82,329.026)	1,65,28,59,043.517
	Growth Option	2,15,74,91,721.419	17,94,04,958.094	(56,32,25,951.994)	1,77,36,70,727.519
	IDCW Option	83,98,584.491	11,17,145.530	(24,03,381.037)	71,12,348.984
	IDCW Option	96,56,644.179	6,65,380.093	(19,23,439.781)	83,98,584.491
					1,73,15,19,474.928
					1,84,50,39,182.162
Kotak Manufacture In India Fund	Direct Growth Option	14,46,58,312.544	3,53,54,310.318	(6,77,59,288.789)	11,22,53,334.073
	Direct Growth Option	9,93,55,410.470	7,07,80,576.010	(2,54,77,673.936)	14,46,58,312.544
	Direct IDCW Option	8,54,959.950	3,81,704.800	(3,63,049.175)	8,73,615.575
	Direct IDCW Option	4,92,372.365	4,15,949.796	(53,362.211)	8,54,959.950
	Growth Option	97,00,27,076.529	37,80,31,169.200	(13,70,06,485.164)	1,21,10,51,760.565
	Growth Option	80,64,74,157.226	31,81,99,932.174	(15,46,47,012.871)	97,00,27,076.529
	IDCW Option	56,56,501.367	16,00,926.907	(12,48,682.946)	60,08,745.328
	IDCW Option	57,55,627.708	4,84,227.892	(5,83,354.233)	56,56,501.367
					1,33,01,87,455.541
					1,12,11,96,850.390
Kotak Multicap Fund	Direct Growth Option	63,45,33,848.505	1,50,41,47,315.565	(91,68,32,299.572)	1,22,18,48,864.498
	Direct Growth Option	20,90,05,201.479	49,43,62,343.152	(6,88,33,696.126)	63,45,33,848.505
	Direct IDCW Option	24,73,661.007	1,16,65,606.784	(84,47,830.674)	56,91,437.117
	Direct IDCW Option	14,81,340.477	21,79,568.135	(11,87,247.605)	24,73,661.007
	Growth Option	5,46,32,07,222.945	3,29,12,51,734.591	(79,58,93,200.080)	7,95,85,65,757.456
	Growth Option	3,63,08,98,818.809	2,58,33,69,753.692	(75,10,61,349.556)	5,46,32,07,222.945
	IDCW Option	2,49,24,891.273	8,89,98,494.762	(8,06,63,347.739)	3,32,60,038.296
	IDCW Option	2,69,91,827.614	75,41,869.644	(96,08,805.985)	2,49,24,891.273
					9,21,93,66,097.367
					6,12,51,39,623.730

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2024-25

Unit Capital Movements - Equity Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak NASDAQ 100 Fund of Fund	Direct Growth Option	1,28,47,06,707.525	17,727.435	(12,09,29,463.772)	1,16,37,94,971.188
	Direct Growth Option	1,36,73,18,423.132	5,51,03,044.952	(13,77,14,760.559)	1,28,47,06,707.525
	Growth Option	66,91,42,552.908	10,642.355	(5,73,25,377.792)	61,18,27,817.471
	Growth Option	73,37,75,210.898	2,13,42,200.849	(8,59,74,858.839)	66,91,42,552.908
					1,77,56,22,788.659
					1,95,38,49,260.433
Kotak Nifty 50 Index Fund	Direct Growth Option	26,42,66,315.589	27,68,91,659.304	(18,04,08,340.717)	36,07,49,634.176
	Direct Growth Option	11,81,97,960.705	18,61,86,624.864	(4,01,18,269.980)	26,42,66,315.589
	Direct IDCW Option	45,74,457.607	11,57,509.156	(29,84,850.490)	27,47,116.273
	Direct IDCW Option	17,63,288.133	31,39,228.219	(3,28,058.745)	45,74,457.607
	Growth Option	14,70,30,017.903	8,52,02,097.966	(6,99,16,296.927)	16,23,15,818.942
	Growth Option	12,17,22,879.560	5,86,64,405.483	(3,33,57,267.140)	14,70,30,017.903
	IDCW Option	18,30,393.388	8,82,405.745	(7,98,037.594)	19,14,761.539
	IDCW Option	12,68,123.035	8,79,102.045	(3,16,831.692)	18,30,393.388
					52,77,27,330.930
					41,77,01,184.487
Kotak Nifty Next 50 Index Fund	Direct Growth Option	5,50,31,547.610	20,60,91,284.918	(2,53,42,921.030)	23,57,79,911.498
	Direct Growth Option	4,39,18,731.790	2,13,17,680.242	(1,02,04,864.422)	5,50,31,547.610
	Direct IDCW Option	8,04,232.301	7,48,316.163	(1,69,089.681)	13,83,458.783
	Direct IDCW Option	7,46,216.348	2,33,998.851	(1,75,982.898)	8,04,232.301
	Growth Option	4,24,96,180.962	3,79,48,000.014	(1,11,90,877.982)	6,92,53,302.994
	Growth Option	4,27,03,905.074	1,34,46,193.818	(1,36,53,917.930)	4,24,96,180.962
	IDCW Option	4,97,924.509	4,58,821.222	(79,672.142)	8,77,073.589
	IDCW Option	6,47,111.103	1,06,325.438	(2,55,512.032)	4,97,924.509
					30,72,93,746.864
					9,88,29,885.382
Kotak Silver ETF Fund of Fund	Direct Growth Option	32,02,101.728	2,15,68,969.080	(87,93,517.894)	1,59,77,552.914
	Direct Growth Option	31,96,861.088	56,23,497.973	(56,18,257.333)	32,02,101.728
	Growth Option	1,68,39,774.714	4,08,84,238.927	(1,26,33,464.076)	4,50,90,549.565
	Growth Option	90,42,494.987	2,06,85,742.333	(1,28,88,462.606)	1,68,39,774.714
					6,10,68,102.479
					2,00,41,876.442
Kotak BSE Housing Index Fund (Erstwhile Kotak S&P BSE Housing Index Fund)	Direct Growth Option	53,01,040.429	66,58,529.319	(46,46,025.339)	73,13,544.409
	Direct Growth Option		1,18,16,197.950	(65,15,157.521)	53,01,040.429
	Direct IDCW Option	90,354.821	66,653.627	(50,450.564)	1,06,557.884
	Direct IDCW Option		1,26,376.951	(36,022.130)	90,354.821
	Growth Option	20,89,695.282	52,65,129.345	(21,25,274.687)	52,29,549.940
	Growth Option		24,82,090.162	(3,92,394.880)	20,89,695.282
	IDCW Option	1,18,463.010	41,553.704	(36,410.166)	1,23,606.548
	IDCW Option		1,39,927.686	(21,464.676)	1,18,463.010
					1,27,73,258.781
					75,99,553.542
Kotak Multi Asset Allocation Fund	Direct Growth Option	21,26,24,267.311	25,01,04,233.530	(5,07,18,953.636)	41,20,09,547.205
	Direct Growth Option		22,10,69,895.573	(84,45,628.262)	21,26,24,267.311
	Direct IDCW Option	11,83,394.135	88,11,050.071	(83,40,920.639)	16,53,523.567
	Direct IDCW Option		13,93,614.429	(2,10,220.294)	11,83,394.135
	Growth Option	4,47,63,03,394.665	1,95,98,61,281.392	(66,73,97,553.837)	5,76,87,67,122.220
	Growth Option		4,68,33,94,703.515	(20,70,91,308.850)	4,47,63,03,394.665
	IDCW Option	95,14,054.855	67,64,739.936	(26,95,500.319)	1,35,83,294.472
	IDCW Option		1,09,28,845.219	(14,14,790.364)	95,14,054.855
					6,19,60,13,487.464
					4,69,96,25,110.966
Kotak Consumption Fund	Direct Growth Option	10,14,42,697.508	18,95,88,658.793	(7,10,02,560.270)	22,00,28,796.031
	Direct Growth Option		10,27,19,046.779	(12,76,349.271)	10,14,42,697.508
	Direct IDCW Option	3,01,678.687	7,27,510.583	(6,85,635.343)	3,43,553.927
	Direct IDCW Option		3,06,707.507	(5,028.820)	3,01,678.687
	Growth Option	37,16,03,704.243	45,04,86,479.527	(9,87,32,828.227)	72,33,57,355.543
	Growth Option		37,98,17,859.683	(82,14,155.440)	37,16,03,704.243

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2024-25

Unit Capital Movements - Equity Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
	IDCW Option	9,24,355.026	9,47,174.445	(7,86,375.428)	10,85,154.043
	IDCW Option		9,49,813.775	(25,458.749)	9,24,355.026
					94,48,14,859.544
					47,42,72,435.464
Kotak Healthcare Fund	Direct Growth Option	2,78,31,693.622	2,06,87,062.945	(1,00,20,291.734)	3,84,98,464.833
	Direct Growth Option		3,07,64,486.269	(29,32,792.647)	2,78,31,693.622
	Direct IDCW Option	2,96,352.847	2,35,026.790	(1,11,088.244)	4,20,291.393
	Direct IDCW Option		3,34,011.618	(37,658.771)	2,96,352.847
	Growth Option	22,12,42,494.460	9,59,06,656.074	(3,53,52,971.303)	28,17,96,179.231
	Growth Option		22,79,19,868.253	(66,77,373.793)	22,12,42,494.460
	IDCW Option	12,87,057.806	6,74,950.816	(8,45,493.345)	11,16,515.277
	IDCW Option		13,18,149.997	(31,092.191)	12,87,057.806
					32,18,31,450.734
					25,06,57,598.735
Kotak Technology Fund	Direct Growth Option	3,70,37,350.115	9,16,82,145.085	(3,03,84,155.889)	9,83,35,339.311
	Direct Growth Option		3,72,73,369.422	(2,36,019.307)	3,70,37,350.115
	Direct IDCW Option	3,65,768.842	7,94,703.436	(1,11,655.634)	10,48,816.644
	Direct IDCW Option		3,68,313.722	(2,544.880)	3,65,768.842
	Growth Option	27,22,28,734.093	18,66,05,772.791	(6,43,15,915.541)	39,45,18,591.343
	Growth Option		27,28,00,723.065	(5,71,988.972)	27,22,28,734.093
	IDCW Option	13,01,858.736	12,49,474.706	(11,78,315.388)	13,73,018.054
	IDCW Option		13,02,488.705	(629.969)	13,01,858.736
					49,52,75,765.352
					31,09,33,711.786
Kotak Nifty Smallcap 50 Index Fund	Direct Growth Option	2,17,05,106.290	4,50,35,791.054	(2,25,08,240.363)	4,42,32,656.981
	Direct Growth Option		3,73,63,972.721	(1,56,58,866.431)	2,17,05,106.290
	Direct IDCW Option	5,73,917.535	5,75,537.758	(2,90,393.581)	8,59,061.712
	Direct IDCW Option		27,90,775.062	(22,16,857.527)	5,73,917.535
	Growth Option	77,16,083.264	1,47,82,598.502	(58,95,709.701)	1,66,02,972.065
	Growth Option		1,52,52,051.083	(75,35,967.819)	77,16,083.264
	IDCW Option	2,58,294.763	3,67,304.774	(3,35,973.055)	2,89,626.482
	IDCW Option		3,26,434.498	(68,139.735)	2,58,294.763
					6,19,84,317.240
					3,02,53,401.852
Kotak Nifty 200 Momentum 30 Index Fund	Direct Growth Option	5,25,50,637.229	15,58,23,250.273	(6,15,07,415.714)	14,68,66,471.788
	Direct Growth Option		5,67,68,591.948	(42,17,954.719)	5,25,50,637.229
	Direct IDCW Option	3,95,582.026	5,46,909.619	(2,26,595.022)	7,15,896.623
	Direct IDCW Option		4,90,989.592	(95,407.566)	3,95,582.026
	Growth Option	2,55,36,079.872	11,48,09,484.018	(2,56,12,218.285)	11,47,33,345.605
	Growth Option		3,53,75,354.917	(98,39,275.045)	2,55,36,079.872
	IDCW Option	3,21,462.978	4,49,186.369	(1,16,023.470)	6,54,625.877
	IDCW Option		4,55,935.615	(1,34,472.637)	3,21,462.978
					26,29,70,339.893
					7,88,03,762.105
Kotak Quant Fund	Direct Growth Option	41,78,58,841.268	21,98,65,116.050	(22,91,06,753.760)	40,86,17,203.558
	Direct Growth Option		49,54,97,041.807	(7,76,38,200.539)	41,78,58,841.268
	Direct IDCW Option	5,92,849.042	6,38,530.228	(3,19,431.917)	9,11,947.353
	Direct IDCW Option		6,49,858.542	(57,009.500)	5,92,849.042
	Growth Option	3,53,45,926.295	4,73,84,438.241	(1,19,79,961.272)	7,07,50,403.264
	Growth Option		3,90,74,553.964	(37,28,627.669)	3,53,45,926.295
	IDCW Option	5,90,986.556	8,05,319.876	(8,56,419.506)	5,39,886.926
	IDCW Option		6,59,739.266	(68,752.710)	5,90,986.556
					48,08,19,441.101
					45,43,88,603.161
Kotak Nifty Financial Services Ex-Bank Index Fund	Direct Growth Option	78,67,747.465	2,61,24,576.542	(1,43,32,472.911)	1,96,59,851.096
	Direct Growth Option		1,66,16,507.897	(87,48,760.432)	78,67,747.465
	Direct IDCW Option	2,15,863.698	2,47,517.402	(1,82,315.585)	2,81,065.515
	Direct IDCW Option		2,50,391.053	(34,527.355)	2,15,863.698
	Growth Option	51,44,596.826	89,68,319.197	(25,77,765.409)	1,15,35,150.614

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2024-25

Unit Capital Movements - Equity Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
	Growth Option		76,54,096.215	(25,09,499.389)	51,44,596.826
	IDCW Option	2,07,120.404	4,09,711.878	(3,20,625.878)	2,96,206.404
	IDCW Option		2,54,158.129	(47,037.725)	2,07,120.404
					3,17,72,273.629
					1,34,35,328.393
Kotak BSE PSU Index Fund	Direct Growth Option		5,84,80,191.140	(1,52,32,226.899)	4,32,47,964.241
	Direct IDCW Option		5,81,340.962	(70,975.327)	5,10,365.635
	Growth Option		5,63,21,106.745	(1,08,42,869.338)	4,54,78,237.407
	IDCW Option		16,56,352.629	(2,01,322.397)	14,55,030.232
					9,06,91,597.515
Kotak BSE Sensex Index Fund	Direct Growth Option		34,36,881.629	(87,325.040)	33,49,556.589
	Direct IDCW Option		48,225.753	(1,049.924)	47,175.829
	Growth Option		55,32,911.441	(5,96,853.542)	49,36,057.899
	IDCW Option		1,25,000.637	(849.959)	1,24,150.678
					84,56,940.995
Kotak MNC Fund	Direct Growth Option		19,73,91,056.996	(2,84,89,391.488)	16,89,01,665.508
	Direct IDCW Option		24,25,720.083	(12,64,037.315)	11,61,682.768
	Growth Option		2,30,05,82,628.712	(16,08,19,807.748)	2,13,97,62,820.964
	IDCW Option		90,65,720.100	(14,82,359.452)	75,83,360.648
					2,31,74,09,529.888
Kotak Nifty 100 Low Volatility 30 Index Fund	Direct Growth Option		8,47,75,765.404	(1,57,66,097.672)	6,90,09,667.732
	Direct IDCW Option		2,04,162.784	(14,559.377)	1,89,603.407
	Growth Option		3,78,01,320.716	(52,67,073.991)	3,25,34,246.725
	IDCW Option		2,15,951.416	(40,258.209)	1,75,693.207
					10,19,09,211.071
Kotak Nifty Midcap 50 Index Fund	Direct Growth Option		3,76,88,729.662	(66,84,440.177)	3,10,04,289.485
	Direct IDCW Option		3,40,871.313	(31,940.640)	3,08,930.673
	Growth Option		2,50,90,827.117	(30,60,424.505)	2,20,30,402.612
	IDCW Option		13,89,423.761	(1,35,722.076)	12,53,701.685
					5,45,97,324.455
Kotak Special Opportunities Fund	Direct Growth Option		24,32,65,175.467	(5,19,60,017.784)	19,13,05,157.683
	Direct IDCW Option		64,61,792.280	(30,35,536.617)	34,26,255.663
	Growth Option		2,30,53,06,715.534	(28,99,08,119.891)	2,01,53,98,595.643
	IDCW Option		1,60,54,127.598	(42,86,023.920)	1,17,68,103.678
					2,22,18,98,112.667
Kotak Nifty India Tourism Index Fund	Direct Growth Option		1,63,52,296.443	(30,11,064.848)	1,33,41,231.595
	Direct IDCW Option		1,94,501.796	(24,022.428)	1,70,479.368
	Growth Option		1,77,74,661.684	(29,04,070.785)	1,48,70,590.899
	IDCW Option		5,27,352.429	(74,096.920)	4,53,255.509
					2,88,35,557.371
Kotak Gold ETF	IDCW Option	65,35,91,600.000	38,55,95,000.000	(9,79,80,000.000)	94,12,06,600.000
	IDCW Option	53,07,71,600.000	14,80,05,000.000	(2,51,85,000.000)	65,35,91,600.000
					94,12,06,600.000
					65,35,91,600.000
Kotak Nifty PSU Bank ETF	IDCW Option	2,05,07,403.000	1,05,35,000.000	(89,95,000.000)	2,20,47,403.000
	IDCW Option	2,82,27,403.000	1,06,60,000.000	(1,83,80,000.000)	2,05,07,403.000
					2,20,47,403.000
					2,05,07,403.000

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2024-25

Unit Capital Movements - Equity Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak BSE Sensex ETF (Erstwhile Kotak S&P BSE Sensex ETF)	IDCW Option	32,70,620.000	2,50,000.000	(3,00,000.000)	32,20,620.000
	IDCW Option	35,70,620.000	1,50,000.000	(4,50,000.000)	32,70,620.000
					32,20,620.000
					32,70,620.000
Kotak Nifty 50 ETF	IDCW Option	9,46,39,630.000	3,93,37,500.000	(2,16,37,500.000)	11,23,39,630.000
	IDCW Option	11,55,89,630.000	2,46,50,000.000	(4,56,00,000.000)	9,46,39,630.000
					11,23,39,630.000
					9,46,39,630.000
Kotak Nifty Bank ETF	IDCW Option	10,49,81,924.000	2,22,22,500.000	(3,40,42,500.000)	9,31,61,924.000
	IDCW Option	10,34,66,924.000	2,31,75,000.000	(2,16,60,000.000)	10,49,81,924.000
					9,31,61,924.000
					10,49,81,924.000
Kotak Nifty 50 Value 20 ETF	IDCW Option	44,81,216.000	37,00,000.000	(4,50,000.000)	77,31,216.000
	IDCW Option	37,81,216.000	13,00,000.000	(6,00,000.000)	44,81,216.000
					77,31,216.000
					44,81,216.000
Kotak Nifty IT ETF	IDCW Option	3,03,63,041.000	5,32,00,000.000	(4,41,00,000.000)	3,94,63,041.000
	IDCW Option	5,06,63,041.000	1,04,00,000.000	(3,07,00,000.000)	3,03,63,041.000
					3,94,63,041.000
					3,03,63,041.000
Kotak Nifty Alpha 50 ETF	IDCW Option	2,27,26,753.000	11,51,00,000.000	(1,26,00,000.000)	12,52,26,753.000
	IDCW Option	2,58,26,753.000	1,21,00,000.000	(1,52,00,000.000)	2,27,26,753.000
					12,52,26,753.000
					2,27,26,753.000
Kotak Nifty Midcap 50 ETF	IDCW Option	23,36,341.000	25,90,000.000	(13,30,000.000)	35,96,341.000
	IDCW Option	6,21,341.000	26,60,000.000	(9,45,000.000)	23,36,341.000
					35,96,341.000
					23,36,341.000
Kotak Nifty 100 Low Volatility 30 ETF	IDCW Option	5,22,08,681.000	3,80,00,000.000	(64,00,000.000)	8,38,08,681.000
	IDCW Option	14,08,681.000	5,54,00,000.000	(46,00,000.000)	5,22,08,681.000
					8,38,08,681.000
					5,22,08,681.000
Kotak Nifty India Consumption ETF	IDCW Option	1,40,287.000	5,00,000.000	(1,00,000.000)	5,40,287.000
	IDCW Option	90,287.000	50,000.000	-	1,40,287.000
					5,40,287.000
					1,40,287.000
Kotak Nifty MNC ETF	IDCW Option	61,55,460.000	69,00,000.000	(12,00,000.000)	1,18,55,460.000
	IDCW Option	4,63,55,460.000	1,29,00,000.000	(5,31,00,000.000)	61,55,460.000
					1,18,55,460.000
					61,55,460.000
Kotak Silver ETF	IDCW Option	4,54,51,575.000	8,33,70,000.000	(9,00,000.000)	12,79,21,575.000
	IDCW Option	7,81,575.000	4,66,80,000.000	(20,10,000.000)	4,54,51,575.000
					12,79,21,575.000
					4,54,51,575.000
Kotak MSCI India ETF	IDCW Option		37,13,44,041.806	(16,50,167.806)	36,96,93,874.000
					36,96,93,874.000
					-
					-
Kotak Nifty 100 Equal Weight ETF	IDCW Option		20,44,562.463	(18,00,072.463)	2,44,490.000
					2,44,490.000
					-
					-
Kotak Nifty Midcap 150 ETF	IDCW Option		28,79,752.903	(24,50,334.903)	4,29,418.000
					4,29,418.000

Pursuant to SEBI Circular SEBI/HO/IMD/DF3/CIR/P/2020/194 dated October 05, 2020 with effect from April 01, 2021, Name of existing dividend Plans/Option of Schemes have been renamed as "IDCW" (Income Distribution cum capital withdrawal) Plan/Option.

Note: Includes units allotted to Kotak Mahindra Asset Management Company Limited on account of its investment in the Scheme as stipulated under Securities and Exchange Board of India (Mutual Funds) (Amendment) Regulations, 2014.

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2024-25

Unit Capital Movements - Debt Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak Debt Hybrid Fund	Direct Growth Option	11,41,19,955.363	8,50,43,778.878	(2,70,32,714.318)	17,21,31,019.923
	Direct Growth Option	8,80,94,967.278	3,89,71,195.641	(1,29,46,207.556)	11,41,19,955.363
	Direct Monthly IDCW Option	1,58,89,645.830	79,69,882.082	(40,52,287.632)	1,98,07,240.280
	Direct Monthly IDCW Option	1,13,71,466.968	74,07,758.808	(28,89,579.946)	1,58,89,645.830
	Direct Quarterly IDCW Option	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-
	Growth Option	30,44,49,860.449	7,36,57,148.543	(5,53,64,668.016)	32,27,42,340.976
	Growth Option	28,59,26,447.006	5,88,12,669.219	(4,02,89,255.776)	30,44,49,860.449
	Monthly IDCW Option	2,59,80,169.069	39,53,558.507	(70,57,581.322)	2,28,76,146.254
	Monthly IDCW Option	2,68,59,652.793	1,05,83,606.086	(1,14,63,089.810)	2,59,80,169.069
	Quarterly IDCW Option	-	-	-	-
	Quarterly IDCW Option	-	-	-	-
					53,75,56,747.433
					46,04,39,630.711
Kotak Bond Fund	Direct Growth Option	15,21,61,463.171	4,94,35,718.436	(4,59,35,153.920)	15,56,62,027.687
	Direct Growth Option	15,21,90,400.417	1,03,20,045.364	(1,03,48,982.610)	15,21,61,463.171
	Direct Quarterly IDCW Option	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-
	Growth Option	8,91,53,472.526	4,44,36,726.836	(3,98,52,377.436)	9,37,37,821.926
	Growth Option	8,52,86,270.568	2,30,14,163.468	(1,91,46,961.510)	8,91,53,472.526
	Quarterly IDCW Option	-	-	-	-
	Quarterly IDCW Option	-	-	-	-
	Annual IDCW Option	17,96,759.067	57,500.347	(2,12,325.803)	16,41,933.611
	Annual IDCW Option	21,78,270.286	35,142.115	(4,16,653.334)	17,96,759.067
	Direct Annual IDCW Option	1,51,877.162	67,020.184	(14,824.890)	2,04,072.456
	Direct Annual IDCW Option	1,50,672.932	55,777.045	(54,572.815)	1,51,877.162
					25,12,45,855.680
					24,32,63,571.926
Kotak Bond Short Term Fund	Direct Growth Option	2,10,87,08,144.800	1,66,10,61,963.751	(1,25,84,11,695.197)	2,51,13,58,413.354
	Direct Growth Option	1,88,00,27,538.500	88,75,32,786.104	(65,88,52,179.804)	2,10,87,08,144.800
	Direct Monthly IDCW Option	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-
	Growth Option	62,51,64,118.854	8,63,46,592.395	(20,21,73,785.061)	50,93,36,926.188
	Growth Option	79,07,97,580.361	9,86,72,514.707	(26,43,05,976.214)	62,51,64,118.854
	Monthly IDCW Option	-	-	-	-
	Monthly IDCW Option	-	-	-	-
	Standard IDCW Option	50,76,590.573	6,70,401.899	(8,63,688.371)	48,83,304.101
	Standard IDCW Option	75,52,399.719	14,24,297.374	(39,00,106.520)	50,76,590.573
	Normal Direct IDCW	15,58,628.851	90,782.315	(4,41,710.940)	12,07,700.226
Kotak Banking and PSU Debt Fund	Normal Direct IDCW	16,23,625.812	72,661.202	(1,37,658.163)	15,58,628.851
	Half Yearly IDCW Option	-	-	-	-
	Half Yearly IDCW Option	-	-	-	-
	Direct Half Yearly IDCW Option	-	-	-	-
	Direct Half Yearly IDCW Option	-	-	-	-
					3,02,67,86,343.869
					2,74,05,07,483.078
	Direct Growth Option	53,86,65,085.143	22,61,99,052.538	(20,95,22,747.066)	55,53,41,390.615
	Direct Growth Option	59,67,64,312.927	6,40,66,582.841	(12,21,65,810.625)	53,86,65,085.143
	Direct Monthly IDCW Option	6,25,760.703	1,13,208.157	(1,88,966.833)	5,50,002.027
	Direct Monthly IDCW Option	9,31,767.515	3,40,648.381	(6,46,655.193)	6,25,760.703
Kotak Gilt Fund	Growth Option	45,31,49,084.289	2,26,58,567.886	(11,51,21,679.073)	36,06,85,973.102
	Growth Option	54,82,80,326.356	3,97,79,713.718	(13,49,10,955.785)	45,31,49,084.289
	Monthly IDCW Option	45,54,299.009	4,62,851.854	(6,65,193.354)	43,51,957.509
	Monthly IDCW Option	3,47,22,925.497	4,34,911.647	(3,06,03,538.135)	45,54,299.009
					92,09,29,323.253
					99,69,94,229.144
	Direct Growth Option	20,30,84,191.476	23,78,05,799.492	(19,67,80,150.846)	24,41,09,840.122
	Direct Growth Option	15,64,87,793.850	16,15,79,779.062	(11,49,83,381.436)	20,30,84,191.476
	Direct Quarterly IDCW Option	12,84,244.072	6,59,817.188	(6,29,913.494)	13,14,147.766

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2024-25

Unit Capital Movements - Debt Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
	Direct Quarterly IDCW Option	4,07,697.813	13,41,248.174	(4,64,701.915)	12,84,244.072
	Growth Option	9,79,61,470.945	7,47,06,912.337	(4,35,00,667.500)	12,91,67,715.782
	Growth Option	9,78,27,068.118	3,69,04,456.456	(3,67,70,053.629)	9,79,61,470.945
	Quarterly IDCW Option	11,91,193.815	2,51,393.403	(2,78,590.011)	11,63,997.207
	Quarterly IDCW Option	13,44,197.826	77,095.818	(2,30,099.829)	11,91,193.815
	Provident Fund and Trust Quarterly IDCW Option	2,72,720.526	1,576.021	-	2,74,296.547
	Provident Fund and Trust Quarterly IDCW Option	2,70,735.462	1,985.064	-	2,72,720.526
	Provident Fund and Trust Growth Option	40,41,994.632	8,429.466	(5,75,861.892)	34,74,562.206
	Provident Fund and Trust Growth Option	40,41,994.632	-	-	40,41,994.632
	Direct Provident Fund and Trust Growth Option	19,27,727.349	4,72,385.973	(11,34,910.940)	12,65,202.382
	Direct Provident Fund and Trust Growth Option	22,17,553.107	1,05,238.739	(3,95,064.497)	19,27,727.349
					38,07,69,762.012
					30,97,63,542.815
Kotak Corporate Bond Fund	Direct Growth Option	2,53,73,670.771	2,00,47,353.626	(1,48,49,180.138)	3,05,71,844.259
	Direct Growth Option	2,22,23,661.363	69,81,843.277	(38,31,833.869)	2,53,73,670.771
	Direct Monthly IDCW Option	4,985.979	3,020.545	(3,597.324)	4,409.200
	Direct Monthly IDCW Option	4,209.457	3,331.139	(2,554.617)	4,985.979
	Growth Option	76,72,753.152	12,99,741.603	(11,85,460.715)	77,87,034.040
	Growth Option	82,61,940.801	7,95,314.742	(13,84,502.391)	76,72,753.152
	Monthly IDCW Option	41,926.189	1,511.320	(25,007.177)	18,430.332
	Monthly IDCW Option	1,71,423.234	7,940.355	(1,37,437.400)	41,926.189
					3,83,81,717.831
					3,30,93,336.091
Kotak Low Duration Fund	Direct Growth Option	1,15,85,618.110	4,30,72,132.088	(3,45,39,568.001)	2,01,18,182.197
	Direct Growth Option	1,15,10,760.834	2,79,56,016.055	(2,78,81,158.779)	1,15,85,618.110
	Direct Monthly IDCW Option	16,674.470	6,599.906	(11,735.035)	11,539.341
	Direct Monthly IDCW Option	32,346.464	9,015.248	(24,687.242)	16,674.470
	Growth Option	1,34,63,119.043	2,03,98,721.283	(2,14,52,259.784)	1,24,09,580.542
	Growth Option	1,51,87,197.089	1,93,38,373.925	(2,10,62,451.971)	1,34,63,119.043
	Monthly IDCW Option	2,72,813.276	1,94,980.045	(2,86,094.514)	1,81,698.807
	Monthly IDCW Option	3,89,402.030	1,43,943.044	(2,60,531.798)	2,72,813.276
	Weekly IDCW Option	-	-	-	-
	Weekly IDCW Option	-	-	-	-
	Direct Weekly IDCW Option	-	-	-	-
	Direct Weekly IDCW Option	-	-	-	-
					3,27,21,000.887
					2,53,38,224.899
Kotak Floating Rate Fund	Direct Growth Option	2,04,21,656.114	49,82,924.908	(92,78,599.339)	1,61,25,981.683
	Direct Growth Option	2,40,29,461.412	2,32,74,022.795	(2,68,81,828.093)	2,04,21,656.114
	Direct Monthly IDCW Option	13,095.633	918.361	(3,036.007)	10,977.987
	Direct Monthly IDCW Option	10,905.283	2,978.029	(787.679)	13,095.633
	Growth Option	75,60,675.355	6,10,836.085	(28,58,724.404)	53,12,787.036
	Growth Option	92,59,745.915	7,18,069.615	(24,17,140.175)	75,60,675.355
	Monthly IDCW Option	4,120.997	(110.663)	(2,195.635)	1,814.699
	Monthly IDCW Option	4,968.327	94.568	(941.898)	4,120.997
	Weekly IDCW Option	-	-	-	-
	Weekly IDCW Option	-	-	-	-
					2,14,51,561.405
					2,79,99,548.089
Kotak Nifty SDL Apr 2027 Top 12 Equal Weight Index Fund	Direct Growth Option	4,79,21,16,330.307	9,28,55,504.396	(59,51,48,884.406)	4,28,98,22,950.297
	Direct Growth Option	5,07,80,38,940.101	4,14,64,948.817	(32,73,87,558.611)	4,79,21,16,330.307
	Direct IDCW Option	17,02,856.365	24,646.137	(7,93,620.788)	9,33,881.714
	Direct IDCW Option	18,15,539.065	80,538.255	(1,93,220.955)	17,02,856.365
	Growth Option	2,39,82,99,284.357	1,12,91,929.024	(28,44,75,711.208)	2,12,51,15,502.173
	Growth Option	2,50,61,69,219.416	6,38,90,528.802	(17,17,60,463.861)	2,39,82,99,284.357

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2024-25

Unit Capital Movements - Debt Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
	IDCW Option	7,26,350.929	57,825.357	(2,54,609.923)	5,29,566.363
	IDCW Option	8,10,792.504	31,721.868	(1,16,163.443)	7,26,350.929
					6,41,64,01,900.547
					7,19,28,44,821.958
Kotak Nifty SDL Apr 2032 Top 12 Equal Weight Index Fund	Direct Growth Option	1,58,79,82,935.823	1,02,06,921.925	(6,91,07,534.841)	1,52,90,82,322.907
	Direct Growth Option	1,34,92,22,935.638	31,61,81,273.678	(7,74,21,273.493)	1,58,79,82,935.823
	Direct IDCW Option	7,01,762.560	77,544.018	(27,012.102)	7,52,294.476
	Direct IDCW Option	3,28,102.601	4,94,291.203	(1,20,631.244)	7,01,762.560
	Growth Option	85,34,87,570.077	2,21,58,717.737	(4,85,87,824.047)	82,70,58,463.767
	Growth Option	77,97,13,828.881	9,29,88,043.656	(1,92,14,302.460)	85,34,87,570.077
	IDCW Option	5,73,525.824	57,152.757	(59,531.799)	5,71,146.782
	IDCW Option	5,29,621.248	62,294.455	(18,389.879)	5,73,525.824
					2,35,74,64,227.932
					2,44,27,45,794.284
Kotak Liquid Fund	Direct Growth Option	4,47,80,920.321	65,20,55,622.674	(64,66,14,757.516)	5,02,21,785.479
	Direct Growth Option	4,54,52,326.576	57,05,61,660.778	(57,12,33,067.033)	4,47,80,920.321
	Growth Option	1,09,72,307.984	6,43,45,851.938	(6,60,02,102.400)	93,16,057.522
	Growth Option	1,32,07,156.206	5,80,16,551.832	(6,02,51,400.054)	1,09,72,307.984
	Weekly IDCW Option	-	-	-	-
	Weekly IDCW Option	-	-	-	-
	Direct Weekly IDCW Option	-	-	-	-
	Direct Weekly IDCW Option	-	-	-	-
	Daily IDCW Option	5,15,796.480	5,22,114.160	(6,57,787.271)	3,80,123.369
	Daily IDCW Option	8,40,416.413	9,56,869.844	(12,81,489.777)	5,15,796.480
	Direct Daily IDCW Option	1,38,783.361	3,39,54,145.403	(3,36,46,269.028)	4,46,659.736
	Direct Daily IDCW Option	4,37,450.228	2,75,12,395.419	(2,78,11,062.286)	1,38,783.361
					6,03,64,626.106
					5,64,07,808.156
Kotak Money Market Fund	Direct Growth Option	3,29,14,290.726	15,84,00,402.019	(14,24,68,242.487)	4,88,46,450.258
	Direct Growth Option	3,37,44,694.139	8,11,80,437.865	(8,20,10,841.278)	3,29,14,290.726
	Direct Monthly IDCW Option	1,05,769.896	6,01,97,441.147	(6,02,62,069.329)	41,141.714
	Direct Monthly IDCW Option	19,794.593	7,67,14,748.512	(7,66,28,773.209)	1,05,769.896
	Growth Option	55,43,788.810	1,50,18,685.414	(1,31,32,922.712)	74,29,551.512
	Growth Option	47,05,652.139	1,02,87,921.232	(94,49,784.561)	55,43,788.810
	Monthly IDCW Option	1,82,283.129	13,077.976	(51,499.417)	1,43,861.688
	Monthly IDCW Option	1,89,306.763	29,298.609	(36,322.243)	1,82,283.129
	Weekly IDCW Option	-	-	-	-
	Weekly IDCW Option	-	-	-	-
	Direct Weekly IDCW Option	-	-	-	-
	Direct Weekly IDCW Option	-	-	-	-
	Daily IDCW Option	-	-	-	-
	Daily IDCW Option	-	-	-	-
	Direct Daily IDCW Option	-	-	-	-
	Direct Daily IDCW Option	-	-	-	-
					5,64,61,005.172
					3,87,46,132.561
Kotak Savings Fund	Direct Growth Option	2,38,10,53,458.644	5,75,42,72,801.783	(5,91,24,44,901.044)	2,22,28,81,359.383
	Direct Growth Option	1,84,99,26,205.224	6,61,73,88,662.080	(6,08,62,61,408.660)	2,38,10,53,458.644
	Direct Monthly IDCW Option	16,24,115.070	2,12,64,31,686.260	(2,12,69,43,810.551)	11,11,990.779
	Direct Monthly IDCW Option	30,33,121.727	3,37,07,58,130.492	(3,37,21,67,137.149)	16,24,115.070
	Growth Option	66,11,23,452.089	1,04,62,13,527.801	(1,22,02,86,817.270)	48,70,50,162.620
	Growth Option	69,99,34,414.146	1,18,94,54,076.998	(1,22,82,65,039.055)	66,11,23,452.089
	Monthly IDCW Option	3,01,16,114.447	1,20,13,176.780	(1,57,29,912.635)	2,63,99,378.592
	Monthly IDCW Option	4,07,86,680.279	1,17,54,335.718	(2,24,24,901.550)	3,01,16,114.447
					2,73,74,42,891.374
					3,07,39,17,140.260
Kotak Dynamic Bond Fund	Direct Growth Option	29,68,17,091.782	14,64,78,974.917	(10,47,87,273.024)	33,85,08,793.675
	Direct Growth Option	31,11,24,255.750	3,79,95,467.338	(5,23,02,631.306)	29,68,17,091.782
	Direct Quarterly IDCW Option	20,82,336.753	10,45,991.777	(11,49,422.256)	19,78,906.274

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2024-25

Unit Capital Movements - Debt Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
	Direct Quarterly IDCW Option	26,61,441.633	2,98,160.991	(8,77,265.871)	20,82,336.753
	Growth Option	42,53,93,042.348	12,07,19,561.062	(15,02,55,259.786)	39,58,57,343.624
	Growth Option	47,49,68,764.770	4,37,95,625.609	(9,33,71,348.031)	42,53,93,042.348
	Quarterly IDCW Option	45,76,677.193	3,34,968.048	(18,24,408.100)	30,87,237.141
	Quarterly IDCW Option	1,45,63,728.321	3,58,030.598	(1,03,45,081.726)	45,76,677.193
					73,94,32,280.714
					72,88,69,148.076
Kotak Credit Risk Fund	Direct Growth Option	3,76,36,767.224	12,37,009.507	(69,57,009.033)	3,19,16,767.698
	Direct Growth Option	4,54,86,986.803	23,69,690.303	(1,02,19,909.882)	3,76,36,767.224
	Growth Option	27,47,82,198.989	1,38,36,455.203	(7,76,37,350.811)	21,09,81,303.381
	Growth Option	41,06,55,183.060	1,16,03,686.732	(14,74,76,670.803)	27,47,82,198.989
	Annual IDCW Option	34,45,708.638	10,380.583	(16,86,595.860)	17,69,493.361
	Annual IDCW Option	39,64,004.660	541.649	(5,18,837.671)	34,45,708.638
	Direct Annual IDCW Option	1,03,779.436	77,186.356	(82,313.951)	98,651.841
	Direct Annual IDCW Option	2,06,563.782	11,435.755	(1,14,220.101)	1,03,779.436
					24,47,66,216.281
					31,59,68,454.287
Kotak Medium Term Fund	Direct Growth Option	21,02,30,645.497	9,40,10,448.447	(5,96,88,969.622)	24,45,52,124.322
	Direct Growth Option	28,14,65,756.021	1,88,60,530.594	(9,00,95,641.118)	21,02,30,645.497
	Direct Quarterly IDCW Option	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-
	Growth Option	61,04,03,575.824	23,07,21,642.376	(31,64,47,860.928)	52,46,77,357.272
	Growth Option	73,56,28,432.121	13,22,11,453.586	(25,74,36,309.883)	61,04,03,575.824
	Quarterly IDCW Option	-	-	-	-
	Quarterly IDCW Option	-	-	-	-
	Annual IDCW Option	18,51,828.309	8,888.356	(2,63,288.302)	15,97,428.363
	Annual IDCW Option	30,27,825.322	37,861.769	(12,13,858.782)	18,51,828.309
	Direct Annual IDCW Option	21,90,711.735	1,56,326.902	(22,34,585.750)	1,12,452.887
	Direct Annual IDCW Option	22,08,730.251	34,035.844	(52,054.360)	21,90,711.735
					77,09,39,362.844
					82,46,76,761.365
Kotak Overnight Fund	Direct Growth Option	2,82,54,899.353	2,70,19,56,227.740	(2,71,07,69,646.809)	1,94,41,480.284
	Direct Growth Option	4,61,08,543.634	2,76,94,98,922.562	(2,78,73,52,566.843)	2,82,54,899.353
	Growth Option	59,78,681.789	57,02,16,067.301	(56,99,28,241.237)	62,66,507.853
	Growth Option	1,40,72,855.360	65,56,96,901.895	(66,37,91,075.466)	59,78,681.789
	Daily IDCW Option	10,267.609	39,802.893	(42,664.901)	7,405.601
	Daily IDCW Option	6,445.479	66,688.350	(62,866.220)	10,267.609
	Direct Daily IDCW Option	1,099.016	1,47,799.619	(1,39,225.332)	9,673.303
	Direct Daily IDCW Option	7,233.694	1,93,260.651	(1,99,395.329)	1,099.016
	Regular Weekly IDCW	-	-	-	-
	Regular Weekly IDCW	-	-	-	-
					2,57,25,067.041
					3,42,44,947.767
Kotak Nifty SDL Plus AAA PSU Bond Jul 2028 60:40 Index Fund	Direct Growth Option	35,45,39,839.873	1,38,97,342.114	(3,21,15,149.635)	33,63,22,032.352
	Direct Growth Option	29,53,06,898.276	7,80,53,999.836	(1,88,21,058.239)	35,45,39,839.873
	Direct IDCW Option	31,118.561	1,78,953.078	(3,965.968)	2,06,105.671
	Direct IDCW Option	39,422.519	2,063.030	(10,366.988)	31,118.561
	Growth Option	14,09,48,399.241	9,93,556.416	(96,79,451.099)	13,22,62,504.558
	Growth Option	13,03,23,587.272	2,17,26,723.568	(1,11,01,911.599)	14,09,48,399.241
	IDCW Option	4,52,495.693	4,806.174	(7,079.199)	4,50,222.668
	IDCW Option	4,42,996.686	9,499.007	-	4,52,495.693
					46,92,40,865.249
					49,59,71,853.368
Kotak Nifty SDL Jul 2026 Index Fund	Direct Growth Option	6,84,63,841.246	3,03,345.031	(1,56,39,195.413)	5,31,27,990.864
	Direct Growth Option	7,01,25,641.993	1,27,167.846	(17,88,968.593)	6,84,63,841.246
	Direct IDCW Option	40.248	172.221	(18.829)	193.640
	Direct IDCW Option	-	2,181.268	(2,141.020)	40.248
	Growth Option	3,85,37,257.867	1,27,333.422	(19,41,021.448)	3,67,23,569.841
	Growth Option	3,96,57,153.145	2,78,120.260	(13,98,015.538)	3,85,37,257.867

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2024-25

Unit Capital Movements - Debt Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
	IDCW Option	57,452.633	14,558.937	(8,139.493)	63,872.077
	IDCW Option	52,203.430	26,818.168	(21,568.965)	57,452.633
					8,99,15,626.422
					10,70,58,591.994
Kotak Nifty SDL Jul 2033 Index Fund	Direct Growth Option	13,38,38,469.659	6,19,06,698.090	(7,06,42,640.152)	12,51,02,527.597
	Direct Growth Option	9,71,39,774.827	4,89,88,807.158	(1,22,90,112.326)	13,38,38,469.659
	Direct IDCW Option	3,635.398	22,340.306	(21,082.105)	4,893.599
	Direct IDCW Option	-	15,01,328.543	(14,97,693.145)	3,635.398
	Growth Option	6,40,60,177.008	85,00,979.261	(76,87,775.800)	6,48,73,380.469
	Growth Option	4,79,58,052.408	2,48,64,361.343	(87,62,236.743)	6,40,60,177.008
	IDCW Option	13,038.117	106.909	(3,051.522)	10,093.504
	IDCW Option	16,999.250	2,679.888	(6,641.021)	13,038.117
					18,99,90,895.169
					19,79,15,320.182
Kotak Income Plus Arbitrage FOF (Erstwhile Kotak All Weather Debt FOF)	Direct Growth Option	1,43,39,883.782	57,37,27,967.517	(13,50,08,717.328)	45,30,59,133.971
	Direct Growth Option	1,85,26,393.041	4,43,18,835.185	(4,85,05,344.444)	1,43,39,883.782
	Direct IDCW Option	9,841.817	2,14,534.258	(29,002.477)	1,95,373.598
	Direct IDCW Option	22,565.298	16,034.923	(28,758.404)	9,841.817
	Growth Option	23,43,330.541	19,73,28,481.783	(1,15,11,191.720)	18,81,60,620.604
	Growth Option	33,13,365.189	66,26,960.060	(75,96,994.708)	23,43,330.541
	IDCW Option	34,919.497	3,66,554.801	(47,697.364)	3,53,776.934
	IDCW Option	57,621.558	22,636.069	(45,338.130)	34,919.497
					64,17,68,905.107
					1,67,27,975.637
Kotak Nifty G-Sec July 2033 Index Fund	Direct Growth Option	1,03,10,997.643	87,80,863.978	(61,91,644.488)	1,29,00,217.133
	Direct Growth Option	-	4,08,44,827.553	(3,05,33,829.910)	1,03,10,997.643
	Direct IDCW Option	51,093.052	41,758.408	(35,260.271)	57,591.189
	Direct IDCW Option	-	71,331.905	(20,238.853)	51,093.052
	Growth Option	71,03,354.577	23,84,846.703	(54,99,988.943)	39,88,212.337
	Growth Option	-	72,76,820.856	(1,73,466.279)	71,03,354.577
	IDCW Option	43,831.777	16,423.862	(21,651.720)	38,603.919
	IDCW Option	-	49,416.285	(5,584.508)	43,831.777
					1,69,84,624.578
					1,75,09,277.049
Kotak Long Duration Fund	Direct Growth Option	5,20,30,727.469	15,00,43,725.543	(11,26,74,020.464)	8,94,00,432.548
	Direct Growth Option	-	6,21,67,768.894	(1,01,37,041.425)	5,20,30,727.469
	Direct IDCW Option	7,28,187.729	24,90,140.436	(31,42,138.328)	76,189.837
	Direct IDCW Option	-	7,28,607.726	(419.997)	7,28,187.729
	Growth Option	1,53,24,678.631	7,80,38,150.802	(4,53,27,738.892)	4,80,35,090.541
	Growth Option	-	1,69,20,617.750	(15,95,939.119)	1,53,24,678.631
	IDCW Option	88,970.455	23,449.627	(33,908.924)	78,511.158
	IDCW Option	-	89,980.405	(1,009.950)	88,970.455
					13,75,90,224.084
					6,81,72,564.284
Kotak Nifty AAA Bond Jun 2025 HTM Index Fund	Direct Growth Option	1,46,34,418.964	47,31,35,931.062	(21,13,46,688.388)	27,64,23,661.638
	Direct Growth Option	-	1,46,34,418.964	-	1,46,34,418.964
	Direct IDCW Option	38,672.799	59,380.830	(49,706.287)	48,347.342
	Direct IDCW Option	-	38,672.799	-	38,672.799
	Growth Option	41,73,849.191	4,95,05,777.974	(3,16,93,993.733)	2,19,85,633.432
	Growth Option	-	41,73,849.191	-	41,73,849.191
	IDCW Option	3,40,571.918	21,850.506	(24,991.031)	3,37,431.393
	IDCW Option	-	3,40,571.918	-	3,40,571.918
					29,87,95,073.805
					1,91,87,512.872

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2024-25

Unit Capital Movements - Debt Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak CRISIL-IBX AAA Financial Services Index- Sep 2027 Fund	Direct Growth Option		41,62,42,790.373	(9,46,73,093.373)	32,15,69,697.000
	Direct IDCW Option		59,618.224	(8,340.260)	51,277.964
	Growth Option		7,67,50,177.382	(51,50,032.941)	7,16,00,144.441
	IDCW Option		1,61,692.090	(33,123.953)	1,28,568.137
					39,33,49,687.542
					-
Kotak CRISIL-IBX AAA Bond Financial Services Index- Dec 2026 Fund	Direct Growth Option		7,41,01,827.398	(1,78,58,308.236)	5,62,43,519.162
	Direct IDCW Option		3,580.768	-	3,580.768
	Growth Option		53,99,198.728	(16,887.910)	53,82,310.818
	IDCW Option		44,468.631	(2,109.898)	42,358.733
					6,16,71,769.481
					-
Kotak Crisil-IBX Financial Services 3-6 Months Debt Index Fund	Direct Growth Option		59,72,33,559.972	(5,29,55,032.441)	54,42,78,527.531
	Direct IDCW Option		690.037	-	690.037
	Growth Option		8,64,68,423.387	(524.897)	8,64,67,898.490
	IDCW Option		13,272.761	(20.000)	13,252.761
					63,07,60,368.819
					-
Kotak NIFTY 1D Rate Liquid ETF	Daily IDCW Option	7,85,380.184	2,41,40,146.881	(1,25,15,097.065)	1,24,10,430.000
	Daily IDCW Option	4,525.015	17,61,216.828	(9,80,361.659)	7,85,380.184
					1,24,10,430.000
					7,85,380.184

Pursuant to SEBI Circular SEBI/HO/IMD/DF3/CIR/P/2020/194 dated October 05, 2020 with effect from April 01, 2021, Name of existing dividend Plans/Option of Schemes have been renamed as "IDCW" (Income Distribution cum capital withdrawal) Plan/Option.

Note: Includes units allotted to Kotak Mahindra Asset Management Company Limited on account of its investment in the Scheme as stipulated under Securities and Exchange Board of India (Mutual Funds) (Amendment) Regulations, 2014.

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2024-25

Unit Capital Movements - FMP Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak FMP Series 292	Growth Option	4,31,79,680.012	-	-	4,31,79,680.012
	Growth Option	4,31,79,680.012	-	-	4,31,79,680.012
	IDCW Option	27,998.600	-	-	27,998.600
	IDCW Option	27,998.600	-	-	27,998.600
	Direct IDCW	1,999.900	-	-	1,999.900
	Direct IDCW	1,999.900	-	-	1,999.900
	Direct Growth	32,23,13,035.343	-	-	32,23,13,035.343
	Direct Growth	32,23,13,035.343	-	-	32,23,13,035.343
					36,55,22,713.855
Kotak FMP Series 300	Growth Option	1,94,51,092.687	-	-	1,94,51,092.687
	Growth Option	1,94,51,092.687	-	-	1,94,51,092.687
	IDCW Option	13,042.348	-	-	13,042.348
	IDCW Option	13,042.348	-	-	13,042.348
	Direct IDCW	2,999.850	-	-	2,999.850
	Direct IDCW	2,999.850	-	-	2,999.850
	Direct Growth	18,93,58,897.050	-	-	18,93,58,897.050
	Direct Growth	18,93,58,897.050	-	-	18,93,58,897.050
					20,88,26,031.935
Kotak FMP Series 304	Growth Option	9,21,12,594.369	-	-	9,21,12,594.369
	Growth Option	9,21,12,594.369	-	-	9,21,12,594.369
	IDCW Option	1,999.900	-	-	1,999.900
	IDCW Option	1,999.900	-	-	1,999.900
	Direct IDCW	6,029.699	-	-	6,029.699
	Direct IDCW	6,029.699	-	-	6,029.699
	Direct Growth	4,20,478.975	-	-	4,20,478.975
	Direct Growth	4,20,478.975	-	-	4,20,478.975
					9,25,41,102.943
Kotak FMP Series 305	Growth Option	78,90,945.448	-	-	78,90,945.448
	Growth Option	78,90,945.448	-	-	78,90,945.448
	IDCW Option	1,05,894.745	-	-	1,05,894.745
	IDCW Option	1,05,894.745	-	-	1,05,894.745
	Direct IDCW	47,997.600	-	-	47,997.600
	Direct IDCW	47,997.600	-	-	47,997.600
	Direct Growth	2,12,90,477.471	-	-	2,12,90,477.471
	Direct Growth	2,12,90,477.471	-	-	2,12,90,477.471
					2,93,35,315.264
Kotak FMP Series 308	Growth Option	3,05,56,769.144	-	-	3,05,56,769.144
	Growth Option	3,05,56,769.144	-	-	3,05,56,769.144
	IDCW Option	23,398.830	-	-	23,398.830
	IDCW Option	23,398.830	-	-	23,398.830
	Direct IDCW	1,205.940	-	-	1,205.940
	Direct IDCW	1,205.940	-	-	1,205.940
	Direct Growth	5,14,41,161.930	-	-	5,14,41,161.930
	Direct Growth	5,14,41,161.930	-	-	5,14,41,161.930
					8,20,22,535.844
Kotak FMP Series 310	Growth Option	1,48,04,868.753	-	-	1,48,04,868.753
	Growth Option	1,48,04,868.753	-	-	1,48,04,868.753
	IDCW Option	999.950	-	-	999.950
	IDCW Option	999.950	-	-	999.950
	Direct Growth	9,58,34,262.276	-	-	9,58,34,262.276
	Direct Growth	9,58,34,262.276	-	-	9,58,34,262.276
					11,06,40,130.979
					11,06,40,130.979
					11,06,40,130.979

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

FY 2024-25

Unit Capital Movements - FMP Schemes

Schemes	Plans/Options	At The Beginning Of The Year	Issued During The Year	Redeemed During The Year	At The End Of The Year
		No of Units	No of Units	No of Units	No of Units
Kotak FMP Series 326 *	Growth Option	2,56,14,036.297	-	(2,56,14,036.297)	-
	Growth Option	2,56,14,036.297	-	-	2,56,14,036.297
	IDCW Option	26,398.680	-	(26,398.680)	-
	IDCW Option	26,398.680	-	-	26,398.680
	Direct IDCW	14,999.250	-	(14,999.250)	-
	Direct IDCW	14,999.250	-	-	14,999.250
	Direct Growth	8,53,57,719.108	-	(8,53,57,719.108)	-
	Direct Growth	8,53,57,719.108	-	-	8,53,57,719.108
					-
					11,10,13,153.335
Kotak FMP Series 327 *	Growth Option	1,32,99,967.425	-	(1,32,99,967.425)	-
	Growth Option	1,32,99,967.425	-	-	1,32,99,967.425
	IDCW Option	30,098.495	-	(30,098.495)	-
	IDCW Option	30,098.495	-	-	30,098.495
	Direct IDCW	4,999.750	-	(4,999.750)	-
	Direct IDCW	4,999.750	-	-	4,999.750
	Direct Growth	18,85,59,449.458	-	(18,85,59,449.458)	-
	Direct Growth	18,85,59,449.458	-	-	18,85,59,449.458
					-
					20,18,94,515.128
Kotak Fixed Maturity Plan Series 328 90 days *	Growth Option	2,77,69,313.924	-	(2,77,69,313.924)	-
	Growth Option	2,77,69,313.924	-	-	2,77,69,313.924
	IDCW Option	25,088.746	-	(25,088.746)	-
	IDCW Option	25,088.746	-	-	25,088.746
	Direct IDCW	8,729.564	-	(8,729.564)	-
	Direct IDCW	8,729.564	-	-	8,729.564
	Direct Growth	11,43,13,392.206	-	(11,43,13,392.206)	-
	Direct Growth	11,43,13,392.206	-	-	11,43,13,392.206
					-
					14,21,16,524.440
Kotak Fixed Maturity Plan Series 329 90 days *	Growth Option	1,82,87,204.788	-	(1,82,87,204.788)	-
	Growth Option	1,82,87,204.788	-	-	1,82,87,204.788
	IDCW Option	15,899.205	-	(15,899.205)	-
	IDCW Option	15,899.205	-	-	15,899.205
	Direct IDCW	4,599.770	-	(4,599.770)	-
	Direct IDCW	4,599.770	-	-	4,599.770
	Direct Growth	10,40,48,058.900	-	(10,40,48,058.900)	-
	Direct Growth	10,40,48,058.900	-	-	10,40,48,058.900
					-
					12,23,55,762.663

* Scheme Matured during FY24-25.

Pursuant to SEBI Circular SEBI/HO/IMD/DF3/CIR/P/2020/194 dated October 05, 2020 with effect from April 01, 2021, Name of existing dividend Plans/Option of Schemes have been renamed as "IDCW" (Income Distribution cum capital withdrawal) Plan/Option.

Note: Includes units allotted to Kotak Mahindra Asset Management Company Limited on account of its investment in the Scheme as stipulated under Securities and Exchange Board of India (Mutual Funds) (Amendment) Regulations, 2014.

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5

I. ESG Scheme Annual Disclosures (below)

a. Fund Manager Commentary

Our investment philosophy of Business, Management and Valuation (BMV) focuses on sustainability of business and corporate governance. While we use the BMV model for fundamental analysis, we seek to integrate the same with the ESG framework. Our fund follow exclusionary strategy where we filter out companies and sectors involved in non-ESG activities e.g. controversial weapons, tobacco, gambling, alcohol.

We seek to integrate the analysis of material ESG factors that we believe would impact long term risk adjusted returns into our investment and risk-management processes. We evaluate companies on ESG parameters not only on a current basis but also continuously track the changes that these companies incorporate over time. We also engage the services of a third-party ESG Rating provider to aid in the process of ESG evaluation of companies.

Our stock selection is based on a matrix combining financial factors such as growth, returns ratio, cashflow generation, etc. as well as non-financial ESG factors such as adherence to environmental norms, measures taken to reduce carbon intensity in area of operations, disclosure levels, regulatory compliance, action taken towards corporate social responsibility, etc. which are captured in ESG impact analysis and scores assigned by ESG rating agencies.

We engage with all our investee companies especially whenever we experience shortfalls on any of the principles of ESG. We seek to continuously engage with companies to understand better their ability to create sustainable value and assess their understanding of ESG parameters, which we believe may affect the future of these companies. We also vote on all Board resolutions which helps enhance our stewardship activities.

Stewardship is at the heart of our ESG policy framework. Portfolio managers and research analysts collaborate in order to engage with companies which are part of the coverage universe. Our stewardship efforts and ongoing engagement activities enables us to identify and monitor ESG risks at portfolio company level.

b. Case Study

Case Study 1 – Conglomerate company

Key issues

- Net Zero commitment and targets
- Gender Diversity of employees and workers
- Board composition and audit committee
- Benchmarking against global peers

Engagement and Action

- Company is enabling clean energy transition. Split into solar, transitioning from grey hydrogen to green hydrogen. Company is replacing fossil fuels source with renewables. Scope 1 (direct control) easier to substitute. Looking at clean energy transition pathway.
- Being the largest PET recycler in the country, company is trying to streamline inflow of waste. Challenge lies in waste stream and utilise these waste stream. Next target is to double the capacity. Timeline is ~2027-2028. Target at ~5m bottles. Reverse vending machines for PET bottles.
- Internal mentorships and career growth for women.
- On annual basis, risk and material contributors get rectified by the board. ESG related targets are at minimum at quarterly and rectified on annual basis.
- We reach out to rating agencies to ensure timely updation of ESG ratings.

Case Study 2 – BFSI company

Key issues

- Environmental targets relating to energy usage, water consumption and waste management.
- Thematic topics like e-waste and water management; Sustainable Financing
- Health and Safety concerns
- Skill upgradation of employees and workers
- Board composition and audit committee.

Engagement and Action

- Company has invested INR 1200cr in sustainable finance as of May 2025.
- Company is working with IFC as advisor on climate risk advisory.
- Company is working on materiality assessment as well.
- 60-70% of green finance portfolio is looked by external vendors as of May 2025.
- Nine out of 12 directors are independent directors as of March 2025.
- Audit committee and nomination & remuneration committee are 100% independent.
- We reach out to rating agencies to ensure timely updation of ESG ratings.
- Company is aiming for better disclosures and is confident in achieving better scores.

As of 31st March 2026, KAMC has voted on 478 voting resolutions in respect to Kotak ESG Exclusionary Strategy Fund. Few case studies for exercise of voting are detailed as below.

Case Study 1 – Renewables company

- Voting resolution - To approve the Ratification of the Employee Stock Option Scheme 2021
- Proxy Advisor view – Against - Inadequate disclosure with respect to Exercise price, excessive potential benefit to single employee
- Company clarification - The company has given full rights and powers to the NRC to determine the Exercise price. The maximum potential benefit to any employee is 1% of the total issue capital.
- Final Action – Voted Against. The company has not adequately disclosed the Exercise Price or the pricing formula. According to the Part C of Schedule I of SEBI Regulations, 2021, the Exercise Price or a formula to determine the same must be disclosed in the Explanatory Statement. On basis of lack of clarity, voting against.

Case study 2 – Capital Markets company

- Voting resolution – To approve the transfer of securities broking business, depository participant business, mutual fund distribution business and research analyst business of the Company on a going concern to its wholly owned subsidiary.
- Proxy Advisor view – Against. Approval of shareholders sought without disclosing proper details and shareholders are exposed to a business structure which is exposed to holding company discount.

SCHEDULE FORMING PART OF THE ABRIDGED BALANCE SHEET AS AT MARCH 31, 2026 AND THE ABRIDGED REVENUE ACCOUNT FOR THE YEAR / PERIOD ENDED MARCH 31, 2026.

Annexure 5 (Contd.)

- Company clarification – The Company has proposed transfer of its securities broking business, depository participant business, mutual fund distribution business and research analyst business, to its wholly owned subsidiary by way of a slump sale. Since the business is proposed to be transferred to a wholly owned subsidiary, there is no change upon consolidation, on account of this restructuring. Hence, there is no loss to the stakeholders on account of the proposed restructuring.
- Final Action – Voted For. Rationale - The transfer will cover all related assets and liabilities and will be carried out for a lump-sum consideration based on an independent valuation. Since the transaction is between Company and its wholly owned subsidiary, there will be no impact on the group's consolidated financials. This structure will help the group stay compliant with regulatory norms around business segregation. We support the resolution.

c. Engagement activities

During the period of April 2025 to March 2026, we have engaged with companies through various conferences and also one-on-one meetings.

We had 108 engagements during the period out of which 56 were specific to investee companies in Kotak ESG Exclusionary Strategy Fund engagements.

The issues taken up during these engagements varied from ESG disclosures and practices, climate change, Board composition and other corporate governance matters, health & safety, labor relations etc. and much more.

KMAC's ESG engagements have translated into constructive outcomes by driving improved sustainability practices, governance oversight, and long term value creation across investee companies. Through regular one on one engagements and active stewardship, KMAC has influenced companies to incorporate climate related strategies such as transitioning towards renewable energy and advancing net zero pathways, while also encouraging better waste management and circularity initiatives. During our engagements, we have advocated for enhanced workforce diversity, including initiatives focused on women's participation, mentorship, and career progression, alongside stronger stakeholder practices and we find our investee companies being receptive to these suggestions. We believe Governance standards have improved on parameters such as board composition, review and rectification on issues pertaining to related party transactions, oversight of ESG risks and closer alignment with global ESG benchmarks and disclosure standards through engagement with rating agencies.

Overall, we believe that KMAC's engagement-led approach—supported by continuous monitoring, voting, and direct dialogue—has contributed towards companies better integration of ESG considerations into their strategy and operations, thereby reinforcing sustainable and responsible growth.

d. ESG Rating / Score

For most of the companies in the portfolio, there has been improvement in their ESG scores over last year.

#Weighted Average SES* ESG risk score for the portfolio saw a marginal change from 72.52% at FY25 end to 73.04% at FY26 end. There are few companies where scores have seen minor declines without change in Risk Category and we continue to engage with these companies on the factors leading to lowering of the scores and recommend suggestions to the management for improvement.

As at 31st March 2026, 95.38% of the portfolio holdings were in companies for which SES has provided BRSR Core score.

* Stakeholders Empowerment Services (ESG Rating Provider (ERP))

Weighted Average SES ESG risk score has been calculated considering investment in equity shares.

e. Exposure to securities with BRSR disclosures

As on 31st March 2026, in respect to investment in equity shares, all the companies in which the scheme has invested have provided the BRSR disclosures.

f. Change in ESG Rating Provider (ERP)

There is no change in ERP during the year FY25-26.

II Confirmation of Assurance Auditor and Board of KMAC on ESG scheme.

The assurance auditors via ESG Compliance Audit Report dated 16th June 2026 has confirmed that Kotak ESG Exclusionary Strategy Fund is compliant with the regulatory requirements as per Para 3.11 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD1/P/CIR/2024/90 dated June 27, 2024 read with SEBI Letter dated 8th February 2022. The confirmation of assurance auditors has been disclosed on our website: [https://www.kotakmf.com/Information/statutory-disclosure/ESG Compliance Audit Report](https://www.kotakmf.com/Information/statutory-disclosure/ESG%20Compliance%20Audit%20Report) Based on the ESG Compliance Audit report dated 16th June 2026, the Board of Directors of KMAC certifies that Kotak ESG Exclusionary Strategy Fund is compliant with the regulatory requirements including disclosures as outlined in Para 3.11 of SEBI Master Circular No. SEBI/HO/IMD/IMD-PoD1/P/CIR/2024/90 dated June 27, 2024 read with SEBI Letter dated 8th February 2022.

Key Statistics for the year / period ended March 31, 2026

Sr No	Scheme	Kotak Large Cap Fund (Erstwhile Kotak Bluechip Fund)		Kotak Aggressive Hybrid Fund (Erstwhile Kotak Equity Hybrid Fund)		Kotak Large & Midcap Fund (Erstwhile Kotak Equity Opportunities Fund)		Kotak Small Cap Fund		Kotak Contra Fund (Erstwhile Kotak India EQ Contra Fund)	
		01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
1	NAV per unit (Rs.) ~										
	Open :										
	Growth Option	530.4010	491.3200	57.1220	51.9270	310.9820	286.4300	236.2780	217.3940	137.2060	127.9180
	Direct Growth Option	608.0410	556.8220	66.8280	59.9530	355.8820	324.2570	276.3100	251.3110	161.1890	148.3130
	IDCW Option	68.4660	63.4210	33.5700	30.5170	54.2550	49.9710	103.0800	94.8420	47.2940	44.0930
	Direct IDCW Option	80.4150	73.6410	40.9660	36.7520	62.7990	57.2180	121.3640	110.3840	57.3590	52.7770
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	High :										
	Growth Option	599.4960	596.4380	64.6710	63.3250	361.9220	355.5840	270.9700	290.4170	158.4200	158.6810
	Direct Growth Option	693.1120	679.7930	76.3520	73.6020	417.9240	404.7360	317.9250	337.7270	187.9270	185.1790
	IDCW Option	77.3850	76.9900	38.0060	37.2150	63.1420	62.0360	118.2150	126.6990	54.6070	54.6970
	Direct IDCW Option	91.6660	89.9040	46.8050	45.1190	73.7460	71.4190	139.6420	148.3400	66.8740	65.8960
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Low :										
	Growth Option	501.6760	486.5290	54.5830	52.1520	291.6950	288.4620	217.8470	217.7250	129.8650	127.8890
	Direct Growth Option	575.2340	551.7090	63.8730	60.2540	333.8760	328.3690	257.5560	254.4000	152.6030	149.8450
	IDCW Option	64.7580	62.8030	32.0780	30.6490	50.8900	50.3260	95.0400	94.9860	44.7640	44.0830
	Direct IDCW Option	76.0760	72.9650	39.1550	36.9360	58.9150	57.9430	113.1260	111.7400	54.3030	53.3220
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	End :										
	Growth Option	514.7540	530.4010	57.4930	57.1220	312.3370	310.9820	218.0980	236.2780	136.2830	137.2060
	Direct Growth Option	596.7300	608.0410	68.1260	66.8280	361.1560	355.8820	257.9150	276.3100	162.1590	161.1890
	IDCW Option	66.4460	68.4660	33.7880	33.5700	54.4910	54.2550	95.1490	103.0800	46.9760	47.2940
	Direct IDCW Option	78.9190	80.4150	41.7620	40.9660	63.7290	62.7990	113.2840	121.3640	57.7040	57.3590
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
2	Closing Assets Under Management (Rs. In Lacs)										
	End	9,79,486.03	9,42,403.12	7,81,192.95	6,79,501.33	27,37,354.66	24,91,266.91	15,15,804.76	15,70,645.94	4,67,936.37	3,93,452.53
	Average (AAuM)	10,50,223.36	9,04,862.01	7,99,424.86	6,33,565.95	28,46,282.89	24,23,396.45	17,14,297.51	16,60,567.80	4,68,619.52	3,66,809.99
3	Gross income as % of AAuM ^	(1.51)	8.36	1.32	9.38	1.28	8.13	(5.99)	8.46	(0.36)	6.25
4	Expense Ratio										
	a. Total Expenses as a % of AAuM (plan wise)	1.44	1.47	1.60	1.66	1.33	1.36	1.32	1.31	1.42	1.55
	Regular	1.73	1.75	1.75	1.78	1.58	1.60	1.65	1.66	1.85	1.89
	Direct	0.61	0.60	0.47	0.46	0.54	0.52	0.54	0.50	0.58	0.57
	b. Management Fees as % of AAuM (plan wise)	0.43	0.41	0.31	0.30	0.37	0.35	0.37	0.33	0.40	0.39
5	Net Income as a percentage of AAuM	(2.95)	6.89	(0.29)	7.73	(0.04)	6.78	(7.32)	7.15	(1.78)	4.70
6	Portfolio turnover Ratio	-	21.42	-	51.90	-	32.12	-	15.40	-	46.19
7	Total Dividend per unit distributed during the year / period (plan wise)										
	IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct IDCW Option	-	-	-	-	-	-	-	-	-	-
8	Returns \$										
	a. Last One Year										
	Scheme										
	Direct Plan	(1.85)	9.20	1.94	11.47	1.47	9.75	(6.62)	9.95	0.60	8.68
	Regular Plan	(2.94)	7.95	0.64	10.01	0.42	8.57	(7.66)	8.69	(0.68)	7.26
	Benchmark	(3.85)	6.14	(1.60)	7.53	(0.81)	7.33	(4.84)	6.02	(2.87)	6.37

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Large Cap Fund (Erstwhile Kotak Bluechip Fund)		Kotak Aggressive Hybrid Fund (Erstwhile Kotak Equity Hybrid Fund)		Kotak Large & Midcap Fund (Erstwhile Kotak Equity Opportunities Fund)		Kotak Small Cap Fund		Kotak Contra Fund (Erstwhile Kotak India EQ Contra Fund)	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
b. Since Inception											
	Scheme										
	Direct Plan (From 01/01/2013)	13.53	14.89	12.41	13.47	15.96	17.24	17.51	19.75	15.72	17.06
	- Benchmark	12.12	13.54	9.62	10.77	14.77	16.15	14.48	16.23	12.84	14.24
	Regular Plan	17.60	18.63	10.88	11.92	17.30	18.20	15.72	17.04	13.46	14.23
	Benchmark	16.18	17.18	9.62	10.77	AA	AA	AA	AA	13.12	14.01

Benchmark : As per Scheme Information Document (SID)

NA indicates not applicable

[^] Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

^{^^} Since inception benchmark values are not available

^{^^^} Annualised

^{^^^} The face value of each unit has changed from Rs. 10 to Re. 1 with effect from February 27, 2026

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak ELSS Tax Saver Fund		Kotak Equity Savings Fund		Kotak Arbitrage Fund (Erstwhile Kotak Equity Arbitrage Fund)		Kotak Balanced Advantage Fund		Kotak ESG Exclusionary Strategy Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
1	NAV per unit (Rs.) ~										
	Open :										
	Growth Option	106.4500	101.7640	24.9085	23.4677	36.8834	34.3045	19.4090	17.8800	15.8440	15.1150
	Direct Growth Option	124.2670	117.4240	27.2694	25.4053	39.3527	36.3862	20.9880	19.1190	16.9990	15.9810
	IDCW Option	39.8390	38.0850	-	-	-	-	19.4090	17.8810	15.8440	15.1150
	Direct IDCW Option	52.0550	49.1880	-	-	-	-	20.9880	19.1190	17.0000	15.9820
	Monthly IDCW Option	-	-	18.2370	17.1821	10.7462	10.7237	-	-	-	-
	Direct Monthly IDCW Option	-	-	19.5768	18.2385	11.2302	11.2065	-	-	-	-
	High :										
	Growth Option	118.8490	123.7120	27.3768	25.7527	39.1516	36.8834	21.1780	20.4600	17.9330	18.2460
	Direct Growth Option	139.9390	143.5950	30.2250	28.0958	42.0294	39.3527	23.0930	22.0000	19.4790	19.4330
	IDCW Option	44.4790	46.2990	-	-	-	-	21.1780	20.4600	17.9330	18.2460
	Direct IDCW Option	58.6200	60.1510	-	-	-	-	23.0930	22.0000	19.4800	19.4330
	Monthly IDCW Option	-	-	20.0442	18.8551	10.7970	10.7958	-	-	-	-
	Direct Monthly IDCW Option	-	-	21.6986	20.1700	11.2873	11.2871	-	-	-	-
	Low :										
	Growth Option	100.7750	99.0170	24.5939	23.4951	36.8676	34.3245	18.7640	17.8440	15.0180	14.8780
	Direct Growth Option	117.6670	115.4910	26.9307	25.4491	39.3365	36.4080	20.2940	19.0910	16.1170	15.9010
	IDCW Option	37.7150	37.0570	-	-	-	-	18.7640	17.8440	15.0170	14.8780
	Direct IDCW Option	49.2900	48.3790	-	-	-	-	20.2950	19.0910	16.1170	15.9010
	Monthly IDCW Option	-	-	18.0067	17.2022	10.7001	10.6987	-	-	-	-
	Direct Monthly IDCW Option	-	-	19.3336	18.2700	11.1811	11.1798	-	-	-	-
	End :										
	Growth Option	102.2670	106.4500	25.8958	24.9085	39.1516	36.8834	19.3510	19.4090	15.2660	15.8440
	Direct Growth Option	120.7480	124.2670	28.6596	27.2694	42.0294	39.3527	21.1560	20.9880	16.6150	16.9990
	IDCW Option	38.2730	39.8390	-	-	-	-	19.3510	19.4090	15.2660	15.8440
	Direct IDCW Option	50.5810	52.0550	-	-	-	-	21.1560	20.9880	16.6160	17.0000
	Monthly IDCW Option	-	-	18.9599	18.2370	10.7238	10.7462	-	-	-	-
	Direct Monthly IDCW Option	-	-	20.5748	19.5768	11.2068	11.2302	-	-	-	-
2	Closing Assets Under Management (Rs. In Lacs)										
	End	5,58,697.38	5,86,254.52	9,46,831.86	8,04,329.58	67,11,776.37	60,37,316.64	16,20,435.36	16,54,218.44	70,929.72	84,761.73
	Average (AAuM)	6,29,183.24	6,00,365.38	8,91,123.15	7,05,808.32	70,14,396.93	52,44,052.75	17,46,373.10	16,52,510.26	84,933.08	95,090.87
3	Gross income as % of AAuM ^	(1.79)	5.60	4.76	6.03	6.94	8.17	1.49	9.62	0.23	8.05
4	Expense Ratio										
	a. Total Expenses as a % of AAuM (plan wise)	1.54	1.55	1.35	1.41	0.62	0.62	1.48	1.50	2.18	2.13
	Regular	1.76	1.76	1.72	1.75	0.99	0.97	1.65	1.66	2.28	2.23
	Direct	0.62	0.60	0.63	0.63	0.38	0.37	0.56	0.53	0.85	0.77
	b. Management Fees as % of AAuM (plan wise)	0.43	0.37	0.43	0.42	0.25	0.23	0.39	0.36	0.66	0.60
	Net Income as a percentage of AAuM	(3.33)	4.05	3.41	4.62	6.31	7.54	0.00	8.11	(1.96)	5.91
6	Portfolio turnover Ratio	-	27.06	-	-	-	20.41	-	2,004.55	-	14.04
7	Total Dividend per unit distributed during the year / period (plan wise)										
	Monthly IDCW Option	-	-	-	-	0.6635	0.7565	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	0.7622	0.8564	-	-	-	-
8	Returns \$										
	a. Last One Year										
	Scheme										
	Direct Plan	(2.82)	5.83	5.08	7.33	6.77	8.14	0.80	9.78	(2.25)	6.37
	Regular Plan	(3.92)	4.60	3.94	6.14	6.12	7.50	(0.30)	8.55	(3.64)	4.83
	Benchmark	(2.87)	6.37	3.11	7.76	7.24	7.65	(0.62)	7.85	(1.90)	6.05

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak ELSS Tax Saver Fund		Kotak Equity Savings Fund		Kotak Arbitrage Fund (Erstwhile Kotak Equity Arbitrage Fund)		Kotak Balanced Advantage Fund		Kotak ESG Exclusionary Strategy Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
b.	Since Inception										
	Scheme										
	Direct Plan (From 01/01/2013)	14.40	15.94	9.62	10.06	7.10	7.13	10.28	11.78	10.05	13.13
	- Benchmark	12.84	14.24	8.42	8.94	6.20	6.11	9.29	10.87	11.52	14.92
	Regular Plan	12.10	13.00	8.65	9.11	6.88	6.92	9.00	10.48	8.31	11.30
	Benchmark	12.75	13.62	8.42	8.94	AA	AA	9.29	10.87	11.52	14.92

Benchmark : As per Scheme Information Document (SID)

NA indicates not applicable

^ Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

^^ Since inception benchmark values are not available

^^^ Annualised

^^^^ The face value of each unit has changed from Rs.10 to Re.1 with effect from February 27, 2026

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)		Kotak Gold ETF		Kotak Global Emerging Market Overseas Equity Omni FOF (Erstwhile Kotak Global Emerging Market Fund)		Kotak Nifty PSU Bank ETF		Kotak BSE Sensex ETF	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
1	NAV per unit (Rs.) ~										
	Open :										
	Growth Option	118.1530	102.4840	-	-	22.4950	21.6530	-	-	-	-
	Direct Growth Option	136.3480	117.0180	-	-	24.3580	23.3430	-	-	-	-
	IDCW Option	64.8930	56.2870	-	-	22.4970	21.6540	-	-	-	-
	Direct IDCW Option	81.2340	69.7180	76.1482	57.1140	24.4610	23.4420	623.7212	696.1535	83.5846	78.7683
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	High :										
	Growth Option	140.3570	137.7490	-	-	35.8290	24.4100	-	-	-	-
	Direct Growth Option	162.7890	158.4940	-	-	38.9710	26.3790	-	-	-	-
	IDCW Option	77.0880	75.6550	-	-	35.8320	24.4120	-	-	-	-
	Direct IDCW Option	96.9870	94.4290	145.7069	76.1482	39.1350	26.4890	985.5164	798.8637	93.4713	92.4738
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Low :										
	Growth Option	109.9040	104.1300	-	-	20.3140	20.8700	-	-	-	-
	Direct Growth Option	126.8540	118.9010	-	-	21.9980	22.5050	-	-	-	-
	IDCW Option	60.3620	57.1910	-	-	20.3150	20.8710	-	-	-	-
	Direct IDCW Option	75.5780	70.8400	74.2898	57.7752	22.0910	22.5990	606.3152	561.0210	78.4374	77.4118
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	End :										
	Growth Option	121.9750	118.1530	-	-	32.2380	22.4950	-	-	-	-
	Direct Growth Option	142.1940	136.3480	-	-	35.0840	24.3580	-	-	-	-
	IDCW Option	66.9920	64.8930	-	-	32.2400	22.4970	-	-	-	-
	Direct IDCW Option	84.7170	81.2340	122.1798	76.1482	35.2320	24.4610	785.0817	623.7212	78.4374	83.5846
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
2	Closing Assets Under Management (Rs. In Lacs)										
	End	55,67,772.64	48,12,871.02	14,11,609.02	7,16,711.43	94,208.94	8,784.93	2,14,820.10	1,37,514.32	2,290.87	2,691.94
	Average (AAuM)	57,27,030.21	48,73,290.62	10,36,352.49	5,03,077.90	26,655.71	9,093.97	1,89,154.87	1,41,860.78	2,602.31	2,739.56
3	Gross income as % of AAuM ^	3.14	13.61	45.92	32.20	7.47	5.55	18.56	(10.13)	(4.51)	6.46
4	Expense Ratio										
	a. Total Expenses as a % of AAuM (plan wise)	1.15	1.19	0.55	0.55	1.26	1.52	0.49	0.49	0.18	0.22
	Regular	1.40	1.44	NA	NA	1.59	1.64	NA	NA	NA	NA
	Direct	0.38	0.38	0.55	0.55	1.03	1.20	0.49	0.49	0.18	0.22
	b. Management Fees as % of AAuM (plan wise)	0.23	0.23	0.35	0.35	0.78	0.97	0.37	0.36	0.02	0.05
5	Net Income as a percentage of AAuM	1.99	12.42	45.37	31.65	6.21	4.03	18.07	(10.62)	(4.69)	6.24
6	Portfolio turnover Ratio	-	20.68	-	2.42	-	67.11	-	17.17	-	22.60
7	Total Dividend per unit distributed during the year / period (plan wise)										
	IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct IDCW Option	-	-	-	-	-	-	-	-	-	-
8	Returns \$										
	a. Last One Year										
	Scheme										
	Direct Plan	4.26	16.52	62.17	31.02	42.09	6.32	25.71	(10.40)	(6.13)	6.11
	Regular Plan	3.21	15.29	NA	NA	41.39	5.86	NA	NA	NA	NA
	Benchmark	2.26	8.17	64.31	32.40	42.52	13.02	26.45	(9.97)	(5.98)	6.39

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Midcap Fund (Erstwhile Kotak Emerging Equity Fund)		Kotak Gold ETF		Kotak Global Emerging Market Overseas Equity Omni FOF (Erstwhile Kotak Global Emerging Market Fund)		Kotak Nifty PSU Bank ETF		Kotak BSE Sensex ETF	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
b. Since Inception											
	Scheme										
	Direct Plan (From 01/01/2013)	19.18	20.49	15.08	12.86	10.00	5.86	5.59	4.53	9.52	10.53
	- Benchmark	17.19	18.51	16.21	13.95	9.11	6.52	6.86	5.83	10.42	11.49
	Regular Plan	14.06	14.70	NA	NA	6.57	4.85	NA	NA	NA	NA
	Benchmark	15.02	15.78	NA	NA	8.36	6.67	NA	NA	NA	NA

Benchmark : As per Scheme Information Document (SID)

NA indicates not applicable

[^] Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

^{^^} Since inception benchmark values are not available

^{^^^} Annualised

^{^^^^} The face value of each unit has changed from Rs.10 to Re.1 with effect from February 27, 2026

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Flexicap Fund		Kotak Nifty 50 ETF		Kotak Gold Fund		Kotak Multi Asset Omni FOF (Erstwhile Kotak Multi Asset Allocator Fund of Fund - Dynamic)		Kotak Banking and Financial Services Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
1	NAV per unit (Rs.) ~										
	Open :										
	Growth Option	77.3690	71.4300	-	-	34.5453	26.4010	215.9080	197.4670	14.3090	12.5480
	Direct Growth Option	86.9390	79.5810	-	-	36.3564	27.6907	231.8930	210.6380	14.7970	12.7780
	IDCW Option	46.7190	43.1330	-	-	34.5453	26.4010	215.9080	192.2150	14.3090	12.5480
	Direct IDCW Option	53.0950	48.6010	256.3566	240.5769	36.3561	27.6904	227.7210	206.8480	14.7950	12.7790
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	High :										
	Growth Option	89.3640	85.8450	-	-	67.2222	34.5963	276.2470	227.6990	16.8080	15.1560
	Direct Growth Option	101.1550	96.0450	-	-	70.9471	36.4063	298.3860	243.7100	17.6100	15.5520
	IDCW Option	53.9620	51.8370	-	-	67.2222	34.5963	268.9010	221.6430	16.8080	15.1560
	Direct IDCW Option	61.7770	58.6560	289.7839	284.6761	70.9465	36.4060	293.0170	239.3250	17.6070	15.5520
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Low :										
	Growth Option	72.6880	71.5830	-	-	34.1344	27.0797	207.4810	199.1220	13.7130	12.4520
	Direct Growth Option	81.6920	80.0660	-	-	35.9267	28.4342	222.8710	212.4070	14.1840	12.7160
	IDCW Option	43.8920	43.2250	-	-	34.1344	27.0797	201.9630	193.8260	13.7130	12.4520
	Direct IDCW Option	49.8900	48.8970	241.5590	236.6350	35.9264	28.4339	218.8610	208.5850	14.1830	12.7160
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	End :										
	Growth Option	76.6270	77.3690	-	-	55.9389	34.5453	236.4450	215.9080	13.9780	14.3090
	Direct Growth Option	86.8340	86.9390	-	-	59.0710	36.3564	255.6840	231.8930	14.6690	14.7970
	IDCW Option	46.2710	46.7190	-	-	55.9378	34.5453	230.1560	215.9080	13.9780	14.3090
	Direct IDCW Option	53.0310	53.0950	246.0731	256.3566	59.0705	36.3561	251.0830	227.7210	14.6660	14.7950
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
2	Closing Assets Under Management (Rs. In Lacs)										
	End	50,14,783.29	49,13,000.43	3,09,227.07	2,87,990.07	6,43,924.28	2,83,489.81	2,27,418.56	1,65,159.97	1,29,335.66	1,11,978.17
	Average (AAuM)	54,36,623.44	50,11,169.33	3,16,613.80	2,53,624.00	4,42,754.85	2,15,714.16	2,03,197.90	1,55,739.71	1,29,009.26	95,913.99
3	Gross income as % of AAuM ^	0.29	9.01	(4.53)	6.18	45.41	28.41	7.67	9.13	(1.66)	14.62
4	Expense Ratio										
	a. Total Expenses as a % of AAuM (plan wise)	1.18	1.22	0.04	0.04	0.38	0.38	0.86	0.81	2.04	2.14
	Regular	1.44	1.47	NA	NA	0.50	0.50	1.04	1.00	2.12	2.23
	Direct	0.60	0.61	0.04	0.04	0.16	0.16	0.36	0.32	0.66	0.69
	b. Management Fees as % of AAuM (plan wise)	0.40	0.42	0.01	0.00	0.05	0.06	0.25	0.21	0.47	0.51
5	Net Income as a percentage of AAuM	(0.90)	7.79	(4.57)	6.14	45.03	28.04	6.81	8.32	(3.70)	12.48
6	Portfolio turnover Ratio	-	37.19	-	-	-	4.22	-	-	-	37.08
7	Total Dividend per unit distributed during the year / period (plan wise)										
	IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct IDCW Option	-	-	-	-	-	-	-	-	-	-
8	Returns \$										
	a. Last One Year										
	Scheme										
	Direct Plan	(0.12)	9.24	(3.99)	6.56	62.05	31.29	10.10	10.19	(0.86)	15.79
	Regular Plan	(0.96)	8.31	NA	NA	61.50	30.85	9.36	9.43	(2.31)	14.03
	Benchmark	(2.87)	6.37	(3.97)	6.65	64.31	32.40	11.27	9.30	(5.24)	20.67

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Flexicap Fund		Kotak Nifty 50 ETF		Kotak Gold Fund		Kotak Multi Asset Omni FOF (Erstwhile Kotak Multi Asset Allocator Fund of Fund - Dynamic)		Kotak Banking and Financial Services Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
b. Since Inception											
	Scheme										
	Direct Plan (From 01/01/2013)	15.16	16.51	10.60	11.64	11.31	7.93	15.22	15.65	13.21	20.71
	- Benchmark	12.84	14.24	11.26	12.35	12.47	9.02	11.19	11.17	10.12	18.40
	Regular Plan	13.09	14.06	NA	NA	12.14	9.25	15.73	16.05	11.46	18.79
	Benchmark	11.73	12.74	NA	NA	13.76	10.80	13.24	^^	10.12	18.40

Benchmark : As per Scheme Information Document (SID)

NA indicates not applicable

^ Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

^^ Since inception benchmark values are not available

^^^ Annualised

^^^^ The face value of each unit has changed from Rs.10 to Re.1 with effect from February 27, 2026

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Nifty India Consumption ETF ^{AAAA}		Kotak Business Cycle Fund		Kotak Nifty MNC ETF		Kotak Silver ETF ^{AAAA}		Kotak Silver ETF Fund of Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
1	NAV per unit (Rs.) ~										
	Open :										
	Growth Option	-	-	14.3730	12.8520	-	-	-	-	13.5652	10.1636
	Direct Growth Option	-	-	14.9560	13.1790	-	-	-	-	13.6900	10.2100
	IDCW Option	-	-	14.3730	12.8520	-	-	-	-	-	-
	Direct IDCW Option	10.9007	102.0870	14.9550	13.1790	26.6425	26.0954	9.8169	73.5711	-	-
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	High :										
	Growth Option	-	-	16.8570	16.6320	-	-	-	-	48.5720	13.5658
	Direct Growth Option	-	-	17.6610	17.1800	-	-	-	-	49.2065	13.6901
	IDCW Option	-	-	16.8570	16.6320	-	-	-	-	-	-
	Direct IDCW Option	12.9316	132.2456	17.6610	17.1790	32.8784	33.1706	36.4563	98.8936	-	-
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Low :										
	Growth Option	-	-	13.5930	12.9880	-	-	-	-	12.1002	10.3445
	Direct Growth Option	-	-	14.1480	13.3190	-	-	-	-	12.2126	10.3919
	IDCW Option	-	-	13.3640	12.9880	-	-	-	-	-	-
	Direct IDCW Option	10.5861	101.4707	14.0940	13.3190	25.4111	25.3302	20.2171	74.4424	-	-
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	End :										
	Growth Option	-	-	14.3780	14.3730	-	-	-	-	30.1043	13.5652
	Direct Growth Option	-	-	15.1630	14.9560	-	-	-	-	30.5181	13.6900
	IDCW Option	-	-	13.3640	14.3730	-	-	-	-	-	-
	Direct IDCW Option	10.5861	109.0074	14.0940	14.9550	28.5017	26.6425	22.5696	98.1691	-	-
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
2	Closing Assets Under Management (Rs. In Lacs)										
	End	3,112.63	588.95	2,74,095.13	2,49,296.28	3,892.07	3,158.57	3,31,915.61	1,25,579.52	89,144.18	8,303.95
	Average (AAuM)	1,844.97	364.61	2,89,773.25	2,59,241.01	3,715.15	2,534.17	2,39,679.38	69,479.01	44,659.40	4,297.56
3	Gross income as % of AAuM ^	(25.97)	(11.55)	0.85	12.83	5.61	(4.13)	86.90	26.13	69.53	28.32
4	Expense Ratio										
	a. Total Expenses as a % of AAuM (plan wise)	0.10	0.10	1.88	1.89	0.30	0.30	0.44	0.45	0.49	0.48
	Regular	NA	NA	1.94	1.95	NA	NA	NA	NA	0.62	0.60
	Direct	0.10	0.10	0.59	0.49	0.30	0.30	0.44	0.45	0.16	0.14
	b. Management Fees as % of AAuM (plan wise)	0.06	0.05	0.42	0.35	0.23	0.22	0.16	0.17	0.09	0.06
	Net Income as a percentage of AAuM	(26.07)	(11.65)	(1.03)	10.95	5.31	(4.43)	86.46	25.68	69.03	27.84
6	Portfolio turnover Ratio	-	-	-	3.81	-	3.81	-	-	-	-
7	Total Dividend per unit distributed during the year / period (plan wise)										
	IDCW Option	-	-	1.0317	-	-	-	-	-	-	-
	Direct IDCW Option	-	-	1.0872	-	-	-	-	-	-	-
8	Returns \$										
	a. Last One Year										
	Scheme										
	Direct Plan	(2.87)	6.78	1.38	13.47	6.94	2.10	121.91	34.41	121.95	34.08
	Regular Plan	NA	NA	0.02	11.84	NA	NA	NA	NA	120.95	33.47
	Benchmark	(2.73)	6.88	(2.87)	6.37	7.34	2.51	126.27	36.02	126.27	36.02

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Nifty India Consumption ETF ^{AAAA}		Kotak Business Cycle Fund		Kotak Nifty MNC ETF		Kotak Silver ETF ^{AAAA}		Kotak Silver ETF Fund of Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
	b. Since Inception										
	Scheme										
	Direct Plan (From 01/01/2013)	10.09	15.41	12.62	17.48	11.24	12.92	43.17	18.22	45.05	17.06
	- Benchmark	10.37	15.76	11.15	17.35	11.65	13.34	45.70	20.21	47.45	18.82
	Regular Plan	NA	NA	10.92	15.64	NA	NA	NA	NA	44.39	16.52
	Benchmark	NA	NA	11.15	17.35	NA	NA	NA	NA	47.45	18.82

Benchmark : As per Scheme Information Document (SID)

NA indicates not applicable

[^] Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

^{^^} Since inception benchmark values are not available

^{AAA} Annualised

^{AAAA} The face value of each unit has changed from Rs.10 to Re.1 with effect from February 27, 2026

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Nifty Bank ETF ^{AAAA}		Kotak Infrastructure and Economic Reform Fund		Kotak Nifty 50 Value 20 ETF ^{AAAA}		Kotak Focused Fund (Erstwhile Kotak Focused Equity Fund)		Kotak Pioneer Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
1	NAV per unit (Rs.) ~										
	Open :										
	Growth Option	-	-	57.7230	56.7680	-	-	22.9310	21.4060	27.2380	25.3170
	Direct Growth Option	-	-	67.8470	65.8190	-	-	25.1020	23.1130	29.6940	27.2150
	IDCW Option	-	-	46.1650	45.4010	-	-	22.9310	21.4060	27.2500	25.3290
	Direct IDCW Option	52.9734	480.8256	67.0710	65.0660	14.4010	138.0397	25.1030	23.1140	29.6890	27.2120
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	High :										
	Growth Option	-	-	67.3090	72.7670	-	-	27.7110	26.4110	32.9680	31.8270
	Direct Growth Option	-	-	79.7040	84.9450	-	-	30.6880	28.7100	36.1750	34.4520
	IDCW Option	-	-	53.8320	58.1970	-	-	27.7110	26.4110	32.9830	31.8410
	Direct IDCW Option	63.6356	559.2101	78.7920	83.9730	15.6602	166.6083	30.6900	28.7120	36.1690	34.4470
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Low :										
	Growth Option	-	-	54.2320	52.2850	-	-	21.6350	21.3210	25.5040	25.5300
	Direct Growth Option	-	-	63.7600	61.3930	-	-	23.6890	23.0370	27.8110	27.4450
	IDCW Option	-	-	43.3730	41.8160	-	-	21.6350	21.3210	25.5160	25.5410
	Direct IDCW Option	51.9627	480.2278	63.0310	60.6910	13.5732	135.2220	23.6900	23.0380	27.8070	27.4410
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	End :										
	Growth Option	-	-	58.1260	57.7230	-	-	23.7620	22.9310	28.4650	27.2380
	Direct Growth Option	-	-	69.2350	67.8470	-	-	26.3610	25.1020	31.4610	29.6940
	IDCW Option	-	-	46.4880	46.1650	-	-	23.7620	22.9310	28.4780	27.2500
	Direct IDCW Option	51.9627	529.7336	68.4430	67.0710	13.5732	144.0098	26.3620	25.1030	31.4560	29.6890
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
2	Closing Assets Under Management (Rs. In Lacs)										
	End	4,39,499.14	4,93,510.05	2,05,500.41	2,13,265.11	7,711.25	11,133.72	3,70,063.85	3,33,547.11	3,08,037.11	2,55,434.50
	Average (AAuM)	5,64,212.53	5,32,140.24	2,32,696.04	2,22,218.49	10,390.11	8,587.38	3,74,679.45	3,45,534.84	3,07,880.74	2,58,926.92
3	Gross income as % of AAuM ^	(2.91)	10.11	3.02	0.10	(1.99)	(0.03)	4.49	8.54	4.01	8.30
4	Expense Ratio										
	a. Total Expenses as a % of AAuM (plan wise)	0.15	0.15	1.49	1.52	0.14	0.14	1.71	1.72	1.73	1.78
	Regular	NA	NA	2.00	2.01	NA	NA	1.88	1.89	1.86	1.90
	Direct	0.15	0.15	0.67	0.64	0.14	0.14	0.54	0.52	0.48	0.49
	b. Management Fees as % of AAuM (plan wise)	0.08	0.08	0.48	0.45	0.09	0.09	0.37	0.36	0.33	0.32
	Net Income as a percentage of AAuM	(3.06)	9.96	1.53	(1.42)	(2.13)	(0.17)	2.77	6.82	2.27	6.52
6	Portfolio turnover Ratio	-	-	-	-	-	-	-	-	-	-
7	Total Dividend per unit distributed during the year / period (plan wise)										
	IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct IDCW Option	-	-	-	-	-	-	-	-	-	-
8	Returns \$										
	a. Last One Year										
	Scheme										
	Direct Plan	(1.90)	10.17	2.03	3.08	(5.72)	4.32	4.98	8.61	5.57	9.38
	Regular Plan	NA	NA	0.68	1.68	NA	NA	3.59	7.13	4.13	7.86
	Benchmark	(1.72)	10.40	2.02	2.27	(5.67)	4.56	(2.87)	6.37	3.36	7.05

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Nifty Bank ETF ^{AAAA}		Kotak Infrastructure and Economic Reform Fund		Kotak Nifty 50 Value 20 ETF ^{AAAA}		Kotak Focused Fund (Erstwhile Kotak Focused Equity Fund)		Kotak Pioneer Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
b.	Since Inception										
	Scheme										
	Direct Plan (From 01/01/2013)	9.40	10.57	16.65	17.94	13.82	16.08	15.54	17.51	19.54	22.31
	- Benchmark	9.76	10.94	10.85	11.61	14.38	16.79	13.27	16.38	15.72	18.18
	Regular Plan	NA	NA	10.21	10.80	NA	NA	13.77	15.66	17.69	20.38
	Benchmark	NA	NA	4.58	4.73	NA	NA	13.27	16.38	15.72	18.18

Benchmark : As per Scheme Information Document (SID)

NA indicates not applicable

[^] Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

^{^^} Since inception benchmark values are not available

^{AAA} Annualised

^{AAAA} The face value of each unit has changed from Rs. 10 to Re. 1 with effect from February 27, 2026

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

Key Statistics for the year / period ended March 31, 2026

Sr No	Scheme	Kotak International REIT Overseas Equity Omni FOF (Erstwhile Kotak International REIT FOF)		Kotak US Specific Equity Passive FOF (Erstwhile Kotak NASDAQ 100 Fund of Fund)		Kotak Nifty Next 50 Index Fund		Kotak Nifty IT ETF		Kotak Nifty Alpha 50 ETF	
		01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
1	NAV per unit (Rs.) ~										
	Open :										
	Growth Option	9.4661	9.4215	16.2959	15.2674	17.9215	17.2423	-	-	-	-
	Direct Growth Option	9.8389	9.7074	16.5626	15.4598	18.3008	17.5186	-	-	-	-
	IDCW Option	9.4662	9.4215	-	-	17.9220	17.2428	-	-	-	-
	Direct IDCW Option	9.8388	9.7073	-	-	18.3006	17.5184	39.6293	36.7471	44.1601	45.3619
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	High :										
	Growth Option	11.9375	10.7586	23.7703	19.2620	20.1176	22.0962	-	-	-	-
	Direct Growth Option	12.4943	11.1344	24.2338	19.5694	20.6177	22.5086	-	-	-	-
	IDCW Option	11.9377	10.7585	-	-	20.1181	22.0968	-	-	-	-
	Direct IDCW Option	12.4943	11.1343	-	-	20.6175	22.5083	43.2355	49.1547	51.6737	59.2451
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Low :										
	Growth Option	8.7489	8.7304	14.7307	14.2885	16.9301	16.2432	-	-	-	-
	Direct Growth Option	9.0956	8.9998	14.9729	14.4718	17.2900	16.5808	-	-	-	-
	IDCW Option	8.7490	8.7303	-	-	16.9306	16.2436	-	-	-	-
	Direct IDCW Option	9.0955	8.9997	-	-	17.2898	16.5805	31.4518	34.3203	41.0567	40.6051
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	End :										
	Growth Option	10.8581	9.4661	21.9894	16.2959	17.2139	17.9215	-	-	-	-
	Direct Growth Option	11.3811	9.8389	22.4323	16.5626	17.6569	18.3008	-	-	-	-
	IDCW Option	10.8582	9.4662	-	-	17.2143	17.9220	-	-	-	-
	Direct IDCW Option	11.3810	9.8388	-	-	17.6567	18.3006	31.9820	39.6293	42.6054	44.1601
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
2	Closing Assets Under Management (Rs. In Lacs)										
	End	9,827.44	4,239.90	3,57,275.87	2,92,458.11	85,362.12	55,971.33	38,270.71	15,638.90	68,351.05	55,300.31
	Average (AAuM)	8,336.60	5,843.28	3,51,595.23	3,21,215.22	76,545.50	34,404.39	35,313.43	19,705.56	69,903.60	32,801.01
3	Gross income as % of AAuM ^	11.38	2.55	28.65	7.36	(7.05)	(1.36)	(24.50)	10.69	(4.02)	(19.79)
4	Expense Ratio										
	a. Total Expenses as a % of AAuM (plan wise)	0.82	1.06	0.37	0.41	0.19	0.32	0.09	0.13	0.30	0.30
	Regular	1.36	1.39	0.61	0.66	0.54	0.69	NA	NA	NA	NA
	Direct	0.52	0.51	0.24	0.29	0.09	0.17	0.09	0.13	0.30	0.30
	b. Management Fees as % of AAuM (plan wise)	0.35	0.36	0.08	0.10	0.04	0.10	0.05	0.07	0.22	0.22
	Net Income as a percentage of AAuM	10.56	1.49	28.28	6.95	(7.24)	(1.68)	(24.59)	10.56	(4.32)	(20.09)
	Portfolio turnover Ratio	-	-	-	-	-	-	-	-	-	-
7	Total Dividend per unit distributed during the year / period (plan wise)										
	IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct IDCW Option	-	-	-	-	-	-	-	-	-	-
8	Returns \$										
	a. Last One Year										
	Scheme										
	Direct Plan	15.90	1.35	34.82	12.42	(3.50)	4.46	(19.20)	7.84	(3.50)	(2.65)
	Regular Plan	14.93	0.47	34.32	12.01	(3.93)	3.94	NA	NA	NA	NA
	Benchmark	17.26	0.29	32.36	12.28	(3.32)	4.76	(19.26)	8.07	(2.97)	(1.89)

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak International REIT Overseas Equity Omni FOF (Erstwhile Kotak International REIT FOF)		Kotak US Specific Equity Passive FOF (Erstwhile Kotak NASDAQ 100 Fund of Fund)		Kotak Nifty Next 50 Index Fund		Kotak Nifty IT ETF		Kotak Nifty Alpha 50 ETF	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
b. Since Inception											
	Scheme										
	Direct Plan (From 01/01/2013)	2.55	(0.39)	16.84	14.18	11.90	16.12	4.66	11.64	6.09	9.23
	- Benchmark	5.44	2.82	17.51	15.03	12.23	16.45	4.88	11.87	7.93	11.52
	Regular Plan	1.63	(1.30)	16.39	13.74	11.34	15.52	NA	NA	NA	NA
	Benchmark	5.44	2.82	17.51	15.03	12.23	16.45	NA	NA	NA	NA

Benchmark : As per Scheme Information Document (SID)

NA indicates not applicable

[^] Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

^{^^} Since inception benchmark values are not available

^{^^^} Annualised

^{^^^^} The face value of each unit has changed from Rs.10 to Re.1 with effect from February 27, 2026

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Nifty Midcap 50 ETF ^{AAAA}		Kotak Nifty 100 Low Volatility 30 ETF		Kotak Multicap Fund		Kotak Global Innovation Overseas Equity Omni FOF (Erstwhile Kotak Global Innovation Fund of Fund)		Kotak Manufacture In India Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
1	NAV per unit (Rs.) ~										
	Open :										
	Growth Option	-	-	-	-	17.0920	16.3100	9.4445	9.4791	16.9620	16.0910
	Direct Growth Option	-	-	-	-	18.0160	16.9750	9.8748	9.7997	17.8310	16.6660
	IDCW Option	-	-	-	-	17.0920	16.3100	9.4447	9.4794	16.9620	16.0910
	Direct IDCW Option	14.7819	136.9769	19.4396	18.6043	18.0150	16.9750	9.8739	9.7994	17.8310	16.6660
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	High :										
	Growth Option	-	-	-	-	20.3550	20.1800	13.2800	11.0498	20.5040	19.8400
	Direct Growth Option	-	-	-	-	21.6510	21.1370	14.0136	11.5350	21.8320	20.7020
	IDCW Option	-	-	-	-	20.3550	20.1800	13.2804	11.0501	20.5030	19.8400
	Direct IDCW Option	17.8622	172.4622	22.2898	22.3553	21.6510	21.1370	14.0115	11.5340	21.8320	20.7010
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Low :										
	Growth Option	-	-	-	-	16.3100	15.8570	8.5598	8.8703	15.7020	15.3250
	Direct Growth Option	-	-	-	-	17.1960	16.6990	8.9519	9.1764	16.5110	16.0910
	IDCW Option	-	-	-	-	16.0570	15.8570	8.5600	8.8705	15.7020	15.3240
	Direct IDCW Option	15.2853	137.5434	18.5800	17.9949	17.1260	16.6990	8.9511	9.1761	16.5110	16.0910
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	End :										
	Growth Option	-	-	-	-	17.4710	17.0920	12.2761	9.4445	18.2270	16.9620
	Direct Growth Option	-	-	-	-	18.6350	18.0160	12.9789	9.8748	19.4330	17.8310
	IDCW Option	-	-	-	-	16.0570	17.0920	12.2765	9.4447	18.2270	16.9620
	Direct IDCW Option	15.2853	147.8190	19.1199	19.4396	17.1260	18.0150	12.9770	9.8739	19.4330	17.8310
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
2	Closing Assets Under Management (Rs. In Lacs)										
	End	16,632.52	5,316.06	16,330.07	16,292.09	22,09,617.89	15,87,096.12	58,570.84	47,991.27	2,40,100.69	2,26,605.21
	Average (AAuM)	10,109.41	3,886.02	17,378.31	14,145.80	20,39,947.61	14,17,958.02	53,591.19	70,681.11	2,46,582.91	2,31,683.14
3	Gross income as % of AAuM ^	(10.86)	2.17	(1.05)	2.40	0.66	3.07	25.79	4.81	8.75	4.94
4	Expense Ratio										
	a. Total Expenses as a % of AAuM (plan wise)	0.05	0.05	0.09	0.13	1.43	1.48	1.37	1.34	1.83	1.79
	Regular	NA	NA	NA	NA	1.61	1.66	1.59	1.59	1.97	1.98
	Direct	0.05	0.05	0.09	0.13	0.43	0.39	0.48	0.45	0.56	0.48
	b. Management Fees as % of AAuM (plan wise)	0.01	0.01	0.05	0.07	0.27	0.25	0.33	0.31	0.39	0.34
5	Net Income as a percentage of AAuM	(10.91)	2.12	(1.14)	2.28	(0.77)	1.59	24.42	3.47	6.91	3.15
6	Portfolio turnover Ratio	-	-	-	-	-	-	-	-	-	-
7	Total Dividend per unit distributed during the year / period (plan wise)										
	IDCW Option	-	-	-	-	1.4530	-	-	-	-	-
	Direct IDCW Option	-	-	-	-	1.5489	-	-	-	-	-
8	Returns \$										
	a. Last One Year										
	Scheme										
	Direct Plan	3.39	7.92	(1.64)	4.49	3.42	6.13	25.88	1.80	8.93	6.99
	Regular Plan	NA	NA	NA	NA	2.20	4.79	24.49	0.66	7.41	5.41
	Benchmark	3.52	8.12	(1.50)	4.73	(2.52)	6.88	30.10	9.78	7.90	7.68

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Nifty Midcap 50 ETF ^{AAAA}		Kotak Nifty 100 Low Volatility 30 ETF		Kotak Multicap Fund		Kotak Global Innovation Overseas Equity Omni FOF (Erstwhile Kotak Global Innovation Fund of Fund)		Kotak Manufacture In India Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
b. Since Inception											
	Scheme										
	Direct Plan (From 01/01/2013)	15.85	20.12	10.97	15.57	14.83	18.34	5.02	(0.06)	17.59	20.54
	- Benchmark	16.27	20.64	11.19	15.77	9.58	13.33	13.54	9.26	16.74	19.76
	Regular Plan	NA	NA	NA	NA	13.20	16.57	3.78	(1.26)	15.76	18.62
	Benchmark	NA	NA	NA	NA	9.58	13.33	13.54	9.26	16.74	19.76

Benchmark : As per Scheme Information Document (SID)

NA indicates not applicable

^A Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

^{AA} Since inception benchmark values are not available

^{AAA} Annualised

^{AAAA} The face value of each unit has changed from Rs.10 to Re.1 with effect from February 27, 2026

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Nifty 50 Index Fund		Kotak Nifty Smallcap 50 Index Fund		Kotak Nifty 200 Momentum 30 Index Fund		Kotak Quant Fund		Kotak Nifty Financial Services Ex-Bank Index Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
1	NAV per unit (Rs.) ~										
	Open :										
	Growth Option	15.1840	14.3510	17.8130	16.3030	13.2710	14.4290	13.9370	13.5970	13.6330	11.8380
	Direct Growth Option	15.3690	14.4820	18.0390	16.4050	13.3890	14.4850	13.9920	13.6060	13.7590	11.8870
	IDCW Option	15.1830	14.3510	17.8130	16.3030	13.2710	14.4290	13.8310	13.5970	13.6330	11.8380
	Direct IDCW Option	15.3660	14.4800	18.0490	16.4140	13.3890	14.4860	13.9920	13.6060	13.7590	11.8870
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	High :										
	Growth Option	17.1180	16.9290	21.2970	21.8680	15.1980	17.9870	15.7630	16.6400	16.7180	14.6000
	Direct Growth Option	17.3630	17.1090	21.6080	22.1030	15.3830	18.1020	15.9070	16.6870	16.9390	14.6960
	IDCW Option	17.1180	16.9290	21.2970	21.8680	15.1980	17.9870	15.6420	16.6400	16.7180	14.6000
	Direct IDCW Option	17.3600	17.1070	21.6200	22.1160	15.3830	18.1020	15.9070	16.6870	16.9390	14.6960
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Low :										
	Growth Option	14.3070	14.1060	16.7750	16.3770	12.2720	12.5390	13.2010	12.9140	12.8810	11.2360
	Direct Growth Option	14.4830	14.2390	16.9900	16.5760	12.3820	12.6480	13.2530	12.9630	13.0010	11.2920
	IDCW Option	14.3070	14.1060	16.7750	16.3770	12.2720	12.5390	13.1000	12.9140	12.8810	11.2360
	Direct IDCW Option	14.4800	14.2380	17.0000	16.5860	12.3820	12.6480	13.2540	12.9630	13.0010	11.2930
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	End :										
	Growth Option	14.5230	15.1840	17.0910	17.8130	12.7340	13.2710	13.5410	13.9370	13.8490	13.6330
	Direct Growth Option	14.7400	15.3690	17.4170	18.0390	12.9090	13.3890	13.6730	13.9920	14.0500	13.7590
	IDCW Option	14.5230	15.1830	17.0910	17.8130	12.7340	13.2710	13.4370	13.8310	13.8500	13.6330
	Direct IDCW Option	14.7370	15.3660	17.4270	18.0490	12.9090	13.3890	13.6730	13.9920	14.0500	13.7590
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
2	Closing Assets Under Management (Rs. In Lacs)										
	End	98,068.89	80,801.67	17,014.99	11,143.30	44,427.50	35,073.29	48,398.69	67,235.90	8,518.51	4,356.49
	Average (AAuM)	96,712.72	73,496.03	15,584.35	9,229.73	48,172.98	31,023.35	60,277.54	79,483.92	7,548.71	3,032.95
3	Gross income as % of AAuM ^	(5.36)	5.11	(7.78)	(1.57)	(4.09)	(19.20)	1.47	1.71	(6.02)	8.36
4	Expense Ratio										
	a. Total Expenses as a % of AAuM (plan wise)	0.15	0.22	0.40	0.47	0.45	0.58	1.25	1.19	0.39	0.42
	Regular	0.34	0.43	0.88	0.94	0.76	0.86	1.74	1.49	0.73	0.74
	Direct	0.07	0.12	0.25	0.30	0.27	0.37	1.16	1.16	0.21	0.23
	b. Management Fees as % of AAuM (plan wise)	0.01	0.05	0.17	0.20	0.19	0.27	0.89	0.84	0.14	0.14
	Net Income as a percentage of AAuM	(5.51)	4.89	(8.19)	(2.04)	(4.53)	(19.78)	0.22	0.52	(6.41)	7.94
6	Portfolio turnover Ratio	-	-	-	-	-	-	-	-	-	-
7	Total Dividend per unit distributed during the year / period (plan wise)										
	IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct IDCW Option	-	-	-	-	-	-	-	-	-	-
8	Returns \$										
	a. Last One Year										
	Scheme										
	Direct Plan	(4.07)	6.13	(3.43)	9.97	(3.57)	(7.57)	(2.27)	2.84	2.10	15.75
	Regular Plan	(4.33)	5.80	(4.04)	9.26	(4.03)	(8.02)	(2.84)	2.51	1.58	15.15
	Benchmark	(3.97)	6.65	(2.72)	10.77	(3.37)	(7.63)	(2.79)	6.38	2.84	16.64

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Nifty 50 Index Fund		Kotak Nifty Smallcap 50 Index Fund		Kotak Nifty 200 Momentum 30 Index Fund		Kotak Quant Fund		Kotak Nifty Financial Services Ex-Bank Index Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
b.	Since Inception										
	Scheme										
	Direct Plan (From 01/01/2013)	8.46	12.11	20.52	35.07	9.58	17.79	12.48	22.51	13.82	21.70
	- Benchmark	8.82	12.51	22.17	37.25	10.36	18.94	8.47	15.93	14.96	23.18
	Regular Plan	8.13	11.75	19.76	34.21	9.04	17.22	12.07	22.22	13.20	21.01
	Benchmark	8.82	12.51	22.17	37.25	10.36	18.94	8.47	15.93	14.96	23.18

Benchmark : As per Scheme Information Document (SID)

NA indicates not applicable

[^] Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

^{^^} Since inception benchmark values are not available

^{^^^} Annualised

^{^^^^} The face value of each unit has changed from Rs. 10 to Re. 1 with effect from February 27, 2026

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak BSE Housing Index Fund		Kotak Multi Asset Allocation Fund		Kotak Consumption Fund		Kotak Healthcare Fund		Kotak Technology Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
1	NAV per unit (Rs.) ~										
	Open :										
	Growth Option	12.4690	12.0080	12.3170	11.4160	12.3340	10.7040	12.7540	11.3310	10.8250	9.7440
	Direct Growth Option	12.5810	12.0550	12.5910	11.5080	12.6150	10.7710	13.0330	11.3890	10.9940	9.7550
	IDCW Option	12.4690	12.0080	12.3170	11.4160	12.3320	10.7020	12.7580	11.3340	10.8260	9.7440
	Direct IDCW Option	12.5800	12.0540	12.5900	11.5070	12.6140	10.7720	13.0320	11.3890	10.9940	9.7550
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	High :										
	Growth Option	14.1210	15.0350	16.8120	13.4060	14.8270	14.9220	14.0120	14.4240	12.2290	13.1870
	Direct Growth Option	14.2690	15.1300	17.3700	13.6100	15.2960	15.1360	14.3960	14.6820	12.5530	13.3360
	IDCW Option	14.1210	15.0350	16.4830	13.4060	14.8250	14.9200	14.0170	14.4280	12.2300	13.1880
	Direct IDCW Option	14.2680	15.1290	17.0280	13.6100	15.2940	15.1360	14.3950	14.6810	12.5530	13.3360
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Low :										
	Growth Option	10.9540	11.6040	11.7910	11.5380	11.7530	10.7440	12.0980	10.8440	9.4230	9.4840
	Direct Growth Option	11.1070	11.7030	12.0560	11.6300	12.0240	10.8140	12.3670	10.9320	9.7110	9.5190
	IDCW Option	10.9540	11.6040	11.7910	11.5370	11.7510	10.7430	12.1020	10.8470	9.4240	9.4840
	Direct IDCW Option	11.1060	11.7020	12.0560	11.6300	12.0230	10.8140	12.3660	10.9320	9.7100	9.5190
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	End :										
	Growth Option	10.9770	12.4690	14.5970	12.3170	12.1370	12.3340	13.1480	12.7540	9.4240	10.8250
	Direct Growth Option	11.1310	12.5810	15.1100	12.5910	12.6050	12.6150	13.6550	13.0330	9.7120	10.9940
	IDCW Option	10.9770	12.4690	14.0160	12.3170	12.1350	12.3320	13.1530	12.7580	9.4250	10.8260
	Direct IDCW Option	11.1300	12.5800	14.5080	12.5900	12.6040	12.6140	13.6540	13.0320	9.7120	10.9940
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
2	Closing Assets Under Management (Rs. In Lacs)										
	End	1,179.10	1,601.01	12,07,394.62	7,64,287.92	1,52,727.99	1,17,153.98	44,230.33	41,153.84	50,396.97	53,781.39
	Average (AAuM)	1,648.57	1,648.29	9,53,046.51	7,04,425.49	1,51,938.85	92,912.99	45,876.74	36,774.25	59,836.58	49,220.48
3	Gross income as % of AAuM ^	(8.53)	(0.84)	14.83	7.24	(3.38)	5.83	5.00	11.72	(11.51)	5.66
4	Expense Ratio										
	a. Total Expenses as a % of AAuM (plan wise)	0.40	0.44	1.56	1.63	1.70	1.82	2.18	2.20	2.08	2.12
	Regular	0.71	0.72	1.66	1.71	2.07	2.21	2.38	2.40	2.37	2.41
	Direct	0.21	0.22	0.42	0.31	0.54	0.59	0.76	0.74	0.91	0.97
	b. Management Fees as % of AAuM (plan wise)	0.06	0.05	0.26	0.19	0.38	0.41	0.46	0.51	0.59	0.69
	Net Income as a percentage of AAuM	(8.93)	(1.28)	13.27	5.62	(5.07)	4.01	2.82	9.52	(13.59)	3.53
6	Portfolio turnover Ratio	-	-	-	-	-	-	-	-	-	-
7	Total Dividend per unit distributed during the year / period (plan wise)										
	IDCW Option	-	-	0.6014	-	-	-	-	-	-	-
	Direct IDCW Option	-	-	0.6212	-	-	-	-	-	-	-
8	Returns \$										
	a. Last One Year										
	Scheme										
	Direct Plan	(11.47)	4.36	19.89	9.42	(0.07)	17.11	4.75	14.43	(11.60)	12.69
	Regular Plan	(11.91)	3.85	18.39	7.89	(1.60)	15.23	3.06	12.57	(12.89)	11.08
	Benchmark	(11.23)	5.13	7.53	10.01	(2.73)	6.88	4.39	14.10	(13.43)	9.55

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak BSE Housing Index Fund		Kotak Multi Asset Allocation Fund		Kotak Consumption Fund		Kotak Healthcare Fund		Kotak Technology Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
b.	Since Inception										
	Scheme										
	Direct Plan (From 01/01/2013)	4.23	15.62	17.79	16.42	10.27	18.56	14.50	22.68	(1.41)	9.29
	- Benchmark	4.76	16.38	12.28	15.55	8.46	17.53	16.04	25.98	(4.59)	4.57
	Regular Plan	3.67	14.98	16.19	14.75	8.52	16.63	12.63	20.66	(2.83)	7.72
	Benchmark	4.76	16.38	12.28	15.55	8.46	17.53	16.04	25.98	(4.59)	4.57

Benchmark : As per Scheme Information Document (SID)

NA indicates not applicable

[^] Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

^{^^} Since inception benchmark values are not available

^{^^^} Annualised

^{^^^^} The face value of each unit has changed from Rs. 10 to Re. 1 with effect from February 27, 2026

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Nifty 100 Low Volatility 30 Index Fund		Kotak Special Opportunities Fund		Kotak BSE PSU Index Fund		Kotak Nifty Midcap 50 Index Fund		Kotak Nifty India Tourism Index Fund	
Sr No	Period	01.04.2025 31.03.2026	07.06.2024 31.03.2025	01.04.2025 31.03.2026	29.06.2024 31.03.2025	01.04.2025 31.03.2026	31.07.2024 31.03.2025	01.04.2025 31.03.2026	16.08.2024 31.03.2025	01.04.2025 31.03.2026	23.09.2024 31.03.2025
1	NAV per unit (Rs.) ~										
	Open :										
	Growth Option	10.0062	10.0000	8.6710	10.0000	8.0500	10.0000	8.9080	10.0000	9.2170	10.0000
	Direct Growth Option	10.0574	10.0000	8.7640	10.0000	8.0860	10.0000	8.9420	10.0000	9.2470	10.0000
	IDCW Option	10.0062	10.0000	8.6710	10.0000	8.0500	10.0000	8.9080	10.0000	9.2170	10.0000
	Direct IDCW Option	10.0575	10.0000	8.7650	10.0000	8.0850	10.0000	8.9420	10.0000	9.2470	10.0000
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	High :										
	Growth Option	11.3901	11.5647	10.1490	10.7120	10.1360	10.0000	10.6820	10.4490	10.1540	10.0190
	Direct Growth Option	11.5043	11.5869	10.3660	10.7480	10.2400	9.6710	10.7740	10.4560	10.2060	10.0360
	IDCW Option	11.3901	11.5647	10.1490	10.7120	10.1370	10.0000	10.6820	10.4490	10.1540	10.0190
	Direct IDCW Option	11.5043	11.5869	10.3670	10.7480	10.2410	10.0000	10.7740	10.4560	10.2060	10.0360
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Low :										
	Growth Option	9.5626	9.4317	8.2590	8.1840	7.6800	7.0480	8.4140	8.2940	6.9640	8.5050
	Direct Growth Option	9.6127	9.4756	8.3490	8.2620	7.7150	7.0750	8.4470	8.3210	7.0320	8.5290
	IDCW Option	9.5626	9.4318	8.2590	8.1840	7.6800	7.0750	8.4140	8.2940	6.9640	8.5050
	Direct IDCW Option	9.6127	9.4757	8.3500	8.2620	7.7150	7.0750	8.4470	8.3210	7.0340	8.5290
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	End :										
	Growth Option	9.7407	10.0062	8.5540	8.6710	8.8320	8.0500	9.1200	8.9080	6.9640	9.2170
	Direct Growth Option	9.8524	10.0574	8.7640	8.7640	8.9280	8.0860	9.2110	8.9420	7.0320	9.2470
	IDCW Option	9.7407	10.0062	8.5540	8.6710	8.8320	8.0500	9.1200	8.9080	6.9640	9.2170
	Direct IDCW Option	9.8525	10.0575	8.7650	8.7650	8.9280	8.0850	9.2110	8.9420	7.0340	9.2470
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
2	Closing Assets Under Management (Rs. In Lacs)										
	End	11,774.47	10,232.70	1,23,292.54	1,92,841.04	8,041.65	7,316.21	6,351.75	4,874.23	2,777.00	2,661.84
	Average (AAuM)	12,242.35	6,617.69	1,80,460.69	2,22,993.29	8,023.98	7,085.61	6,088.77	4,521.95	3,128.70	2,339.70
3	Gross income as % of AAuM ^	(3.19)	(8.19)	5.69	(15.88)	9.20	(30.93)	0.59	(17.72)	(27.40)	(12.42)
4	Expense Ratio										
	a. Total Expenses as a % of AAuM (plan wise)	0.48	0.53	1.94	1.87	0.71	0.74	0.49	0.56	0.61	0.66
	Regular	0.92	0.95 ^{AAA}	2.06	2.00 ^{AAA}	1.02	1.05 ^{AAA}	0.86	0.90 ^{AAA}	0.96	0.96 ^{AAA}
	Direct	0.29	0.32 ^{AAA}	0.69	0.59 ^{AAA}	0.38	0.39 ^{AAA}	0.25	0.28 ^{AAA}	0.31	0.33 ^{AAA}
	b. Management Fees as % of AAuM (plan wise)	0.20	0.22 ^{AAA}	0.51	0.42 ^{AAA}	0.28	0.28 ^{AAA}	0.16	0.19 ^{AAA}	0.23	0.23 ^{AAA}
	Net Income as a percentage of AAuM	(3.67)	(8.72)	3.75	(17.74)	8.49	(31.67)	0.10	(18.28)	(28.01)	(13.08)
6	Portfolio turnover Ratio	-	-	-	-	-	-	-	-	-	-
7	Total Dividend per unit distributed during the year / period (plan wise)										
	IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct IDCW Option	-	-	-	-	-	-	-	-	-	-
8	Returns \$										
	a. Last One Year										
	Scheme										
	Direct Plan	(2.03)	NA	0.01	NA	10.35	NA	2.99	NA	(23.84)	NA
	Regular Plan	(2.64)	NA	(1.35)	NA	9.65	NA	2.36	NA	(24.34)	NA
	Benchmark	(1.50)	NA	(2.87)	NA	10.89	NA	3.52	NA	(23.43)	NA

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Nifty 100 Low Volatility 30 Index Fund		Kotak Special Opportunities Fund		Kotak BSE PSU Index Fund		Kotak Nifty Midcap 50 Index Fund		Kotak Nifty India Tourism Index Fund	
Sr No	Period	01.04.2025 31.03.2026	07.06.2024 31.03.2025	01.04.2025 31.03.2026	29.06.2024 31.03.2025	01.04.2025 31.03.2026	31.07.2024 31.03.2025	01.04.2025 31.03.2026	16.08.2024 31.03.2025	01.04.2025 31.03.2026	23.09.2024 31.03.2025
	b. Since Inception										
	Scheme										
	Direct Plan (From 01/01/2013)	(0.82)	NA	(7.25)	NA	(6.59)	NA	(4.95)	NA	(20.74)	NA
	- Benchmark	(0.21)	NA	(4.41)	NA	(6.14)	NA	(4.39)	NA	(20.22)	NA
	Regular Plan	(1.44)	NA	(8.54)	NA	(7.20)	NA	(5.53)	NA	(21.24)	NA
	Benchmark	(0.21)	NA	(4.41)	NA	(6.14)	NA	(4.39)	NA	(20.22)	NA

Benchmark : As per Scheme Information Document (SID)

NA indicates not applicable

[^] Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

^{^^} Since inception benchmark values are not available

^{^^^} Annualised

^{^^^^} The face value of each unit has changed from Rs.10 to Re.1 with effect from February 27, 2026

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Nifty Midcap 150 Momentum 50 Index Fund		Kotak MNC Fund		Kotak Transportation & Logistics Fund		Kotak Nifty 50 Equal Weight Index Fund		Kotak Nifty 100 Equal Weight Index Fund	
Sr No	Period	01.04.2025 31.03.2026	08.10.2024 31.03.2025	01.04.2025 31.03.2026	28.10.2024 31.03.2025	01.04.2025 31.03.2026	16.12.2024 31.03.2025	01.04.2025 31.03.2026	23.12.2024 31.03.2025	01.04.2025 31.03.2026	23.12.2024 31.03.2025
1	NAV per unit (Rs.) ~										
	Open :										
	Growth Option	8.3900	10.0000	9.0260	10.0000	9.1560	10.0000	9.9160	10.0000	9.6330	10.0000
	Direct Growth Option	8.4170	10.0000	9.0830	10.0000	9.1990	10.0000	9.9300	10.0000	9.6460	10.0000
	IDCW Option	8.3900	10.0000	9.0260	10.0000	9.1560	10.0000	9.9160	10.0000	9.6330	10.0000
	Direct IDCW Option	8.4170	10.0000	9.0830	10.0000	9.1990	10.0000	9.9300	10.0000	9.6450	10.0000
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	High :										
	Growth Option	9.6190	10.3100	11.1970	10.3590	11.8840	10.1540	11.4220	10.2430	10.9520	10.1940
	Direct Growth Option	9.6650	10.3230	11.4150	10.3750	12.0840	10.1620	11.4870	10.2440	11.0090	10.1960
	IDCW Option	9.6190	10.3100	11.1970	10.3590	11.8840	10.1540	11.4220	10.2430	10.9520	10.1940
	Direct IDCW Option	9.6650	10.3230	11.4150	10.3750	12.0840	10.1620	11.4890	10.2440	11.0080	10.1960
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Low :										
	Growth Option	7.7940	7.6730	8.6050	8.6210	8.7020	8.7530	9.3510	9.3630	9.1110	8.9030
	Direct Growth Option	7.8190	7.6950	8.6610	8.6650	8.7460	8.7840	9.3640	9.3720	9.1240	8.9120
	IDCW Option	7.7940	7.6730	8.6050	8.6210	8.7030	8.7530	9.3510	9.3630	9.1110	8.9030
	Direct IDCW Option	7.8190	7.6950	8.6620	8.6650	8.7450	8.7840	9.3640	9.3720	9.1240	8.9110
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	End :										
	Growth Option	8.1530	8.3900	10.0260	9.0260	9.8210	9.1560	9.9880	9.9160	9.4650	9.6330
	Direct Growth Option	8.2310	8.4170	10.2350	9.0830	10.0230	9.1990	10.0520	9.9300	9.5250	9.6460
	IDCW Option	8.1520	8.3900	10.0260	9.0260	9.8210	9.1560	9.9880	9.9160	9.4650	9.6330
	Direct IDCW Option	8.2310	8.4170	10.2350	9.0830	10.0230	9.1990	10.0530	9.9300	9.5240	9.6450
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
2	Closing Assets Under Management (Rs. In Lacs)										
	End	31,928.42	9,584.93	1,79,187.11	2,09,266.91	44,823.29	35,976.07	5,911.32	1,132.11	3,564.92	909.50
	Average (AAuM)	25,783.61	6,614.08	2,13,070.68	2,26,472.84	48,104.01	34,169.13	2,583.11	934.65	2,153.83	721.44
3	Gross income as % of AAuM ^	(8.09)	(33.70)	13.89	(21.92)	5.92	(26.86)	(15.44)	0.56	(13.32)	(5.25)
4	Expense Ratio										
	a. Total Expenses as a % of AAuM (plan wise)	0.42	0.50	1.89	1.86	2.04	2.26	0.38	0.52	0.35	0.46
	Regular	0.93	0.93 ^{AAA}	2.01	1.98 ^{AAA}	2.40	2.42 ^{AAA}	0.72	0.72 ^{AAA}	0.72	0.72 ^{AAA}
	Direct	0.28	0.28 ^{AAA}	0.58	0.51 ^{AAA}	0.83	0.82 ^{AAA}	0.21	0.22 ^{AAA}	0.22	0.23 ^{AAA}
	b. Management Fees as % of AAuM (plan wise)	0.19	0.18 ^{AAA}	0.41	0.35 ^{AAA}	0.61	0.61 ^{AAA}	0.14	0.13 ^{AAA}	0.14	0.14 ^{AAA}
	Net Income as a percentage of AAuM	(8.51)	(34.20)	12.00	(23.78)	3.88	(29.11)	(15.82)	0.04	(13.66)	(5.71)
6	Portfolio turnover Ratio	-	-	-	-	-	-	-	-	-	-
7	Total Dividend per unit distributed during the year / period (plan wise)										
	IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct IDCW Option	-	-	-	-	-	-	-	-	-	-
8	Returns \$										
	a. Last One Year										
	Scheme										
	Direct Plan	(2.20)	NA	12.61	NA	8.91	NA	1.22	NA	(1.25)	NA
	Regular Plan	(2.82)	NA	11.01	NA	7.22	NA	0.71	NA	(1.73)	NA
	Benchmark	(1.55)	NA	7.34	NA	7.27	NA	2.17	NA	(0.72)	NA

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Nifty Midcap 150 Momentum 50 Index Fund		Kotak MNC Fund		Kotak Transportation & Logistics Fund		Kotak Nifty 50 Equal Weight Index Fund		Kotak Nifty 100 Equal Weight Index Fund	
Sr No	Period	01.04.2025 31.03.2026	08.10.2024 31.03.2025	01.04.2025 31.03.2026	28.10.2024 31.03.2025	01.04.2025 31.03.2026	16.12.2024 31.03.2025	01.04.2025 31.03.2026	23.12.2024 31.03.2025	01.04.2025 31.03.2026	23.12.2024 31.03.2025
	b. Since Inception										
	Scheme										
	Direct Plan (From 01/01/2013)	(12.37)	NA	1.65	NA	0.18	NA	0.41	NA	(3.77)	NA
	- Benchmark	(11.61)	NA	(2.26)	NA	(4.85)	NA	1.55	NA	(3.12)	NA
	Regular Plan	(12.94)	NA	0.19	NA	(1.39)	NA	(0.09)	NA	(4.25)	NA
	Benchmark	(11.61)	NA	(2.26)	NA	(4.85)	NA	1.55	NA	(3.12)	NA

Benchmark : As per Scheme Information Document (SID)

NA indicates not applicable

[^] Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

^{^^} Since inception benchmark values are not available

^{^^^} Annualised

^{^^^^} The face value of each unit has changed from Rs. 10 to Re. 1 with effect from February 27, 2026

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Nifty Smallcap 250 Index Fund		Kotak BSE Sensex Index Fund		Kotak MSCI India ETF		Kotak Nifty 100 Equal Weight ETF		Kotak Nifty Commodities Index Fund	
Sr No	Period	01.04.2025 31.03.2026	27.01.2025 31.03.2025	01.04.2025 31.03.2026	17.02.2025 31.03.2025	01.04.2025 31.03.2026	19.02.2025 31.03.2025	01.04.2025 31.03.2026	24.02.2025 31.03.2025	01.04.2025 31.03.2026	10.03.2025 31.03.2025
1	NAV per unit (Rs.) ~										
	Open :										
	Growth Option	9.7860	10.0000	10.1730	10.0000	-	-	-	-	10.5620	10.0000
	Direct Growth Option	9.7950	10.0000	10.1750	10.0000	-	-	-	-	10.5640	10.0000
	IDCW Option	9.7860	10.0000	10.1730	10.0000	-	-	-	-	10.5630	10.0000
	Direct IDCW Option	9.7950	10.0000	10.1750	10.0000	27.5370	10.0000	30.3060	10.0000	10.5640	10.0000
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	High :										
	Growth Option	11.6610	10.4420	11.3750	10.2530	-	-	-	-	12.5220	10.6450
	Direct Growth Option	11.6880	10.4440	11.3920	10.2540	-	-	-	-	12.5540	10.6460
	IDCW Option	11.6610	10.4420	11.3760	10.2530	-	-	-	-	12.5220	10.6450
	Direct IDCW Option	11.6890	10.4440	11.3920	10.2550	31.3870	27.7970	34.6560	30.5630	12.5550	10.6460
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Low :										
	Growth Option	9.1910	8.9260	9.5380	9.5970	-	-	-	-	9.8060	9.9920
	Direct Growth Option	9.2050	8.9300	9.5560	9.5980	-	-	-	-	9.8080	9.9920
	IDCW Option	9.1910	8.9260	9.5380	9.5970	-	-	-	-	9.8060	9.9920
	Direct IDCW Option	9.2050	8.9300	9.5560	9.5980	25.9570	25.7790	28.6580	28.0090	9.8080	9.9920
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	End :										
	Growth Option	9.2240	9.7860	9.5380	10.1730	-	-	-	-	11.3640	10.5620
	Direct Growth Option	9.2770	9.7950	9.5560	10.1750	-	-	-	-	11.3960	10.5640
	IDCW Option	9.2240	9.7860	9.5380	10.1730	-	-	-	-	11.3640	10.5630
	Direct IDCW Option	9.2770	9.7950	9.5560	10.1750	26.7930	27.5370	29.9850	30.3060	11.3960	10.5640
	Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-
2	Closing Assets Under Management (Rs. In Lacs)										
	End	4,362.75	2,053.96	1,523.64	860.42	1,41,777.52	1,01,802.97	1,092.80	74.10	25,883.63	482.42
	Average (AAuM)	3,344.92	1,713.38	1,315.68	769.96	1,06,028.84	52,059.11	329.72	189.51	11,158.23	518.78
3	Gross income as % of AAuM ^	(13.13)	(7.98)	(9.85)	17.02	(10.39)	83.26	(28.62)	(26.43)	(0.09)	84.65
4	Expense Ratio										
	a. Total Expenses as a % of AAuM (plan wise)	0.36	0.47	0.20	0.28	0.40	0.40	0.25	0.27	0.20	0.35
	Regular	0.66	0.73 ^^^	0.31	0.31 ^^^	NA	NA	NA	NA	0.47	0.48 ^^^
	Direct	0.18	0.24 ^^^	0.14	0.14 ^^^	0.40	0.40 ^^^	0.25	0.25 ^^^	0.20	0.25 ^^^
	b. Management Fees as % of AAuM (plan wise)	0.10	0.15 ^^^	0.08	0.07 ^^^	0.27	0.31 ^^^	0.18	0.18 ^^^	0.12	0.15 ^^^
5	Net Income as a percentage of AAuM	(13.49)	(8.45)	(10.06)	16.75	(10.79)	82.86	(28.87)	(26.70)	(0.29)	84.30
6	Portfolio turnover Ratio	-	-	-	-	-	-	-	-	-	-
7	Total Dividend per unit distributed during the year / period (plan wise)										
	IDCW Option	-	-	-	-	-	-	-	-	-	-
	Direct IDCW Option	-	-	-	-	-	-	-	-	-	-
8	Returns \$										
	a. Last One Year										
	Scheme										
	Direct Plan	(5.26)	NA	(6.06)	NA	(2.69)	NA	(1.05)	NA	7.83	NA
	Regular Plan	(5.72)	NA	(6.22)	NA	NA	NA	NA	NA	7.54	NA
	Benchmark	(4.83)	NA	(5.98)	NA	(3.55)	NA	(0.72)	NA	8.85	NA

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Nifty Smallcap 250 Index Fund		Kotak BSE Sensex Index Fund		Kotak MSCI India ETF		Kotak Nifty 100 Equal Weight ETF		Kotak Nifty Commodities Index Fund	
Sr No	Period	01.04.2025 31.03.2026	27.01.2025 31.03.2025	01.04.2025 31.03.2026	17.02.2025 31.03.2025	01.04.2025 31.03.2026	19.02.2025 31.03.2025	01.04.2025 31.03.2026	24.02.2025 31.03.2025	01.04.2025 31.03.2026	10.03.2025 31.03.2025
	b. Since Inception										
	Scheme										
	Direct Plan (From 01/01/2013)	(6.21)	NA	(4.00)	NA	(0.21)	NA	3.01	NA	13.19	NA
	- Benchmark	(5.76)	NA	(3.83)	NA	(1.05)	NA	3.41	NA	14.53	NA
	Regular Plan	(6.67)	NA	(4.16)	NA	NA	NA	NA	NA	12.89	NA
	Benchmark	(5.76)	NA	(3.83)	NA	NA	NA	NA	NA	14.53	NA

Benchmark : As per Scheme Information Document (SID)

NA indicates not applicable

[^] Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

^{^^} Since inception benchmark values are not available

^{^^^} Annualised

^{^^^^} The face value of each unit has changed from Rs.10 to Re.1 with effect from February 27, 2026

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Nifty Midcap 150 Index Fund		Kotak Nifty Midcap 150 ETF		Kotak Nifty Alpha 50 Index Fund	Kotak Nifty Chemicals ETF	Kotak Dividend Yield Fund
Sr No	Period	01.04.2025 31.03.2026	21.03.2025 31.03.2025	01.04.2025 31.03.2026	21.03.2025 31.03.2025	19.08.2025 31.03.2026	12.11.2025 31.03.2026	27.01.2026 31.03.2026
1	NAV per unit (Rs.) ~							
	Open :							
	Growth Option	9.9330	10.0000	-	-	10.0000	-	10.0000
	Direct Growth Option	9.9350	10.0000	-	-	10.0000	-	10.0000
	IDCW Option	9.9330	10.0000	-	-	10.0000	-	10.0000
	Direct IDCW Option	9.9350	10.0000	19.1360	10.0000	10.0000	10.0000	10.0000
	Monthly IDCW Option	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-
	High :							
	Growth Option	11.5580	10.0910	-	-	10.1850	-	10.0990
	Direct Growth Option	11.6030	10.0910	-	-	10.2000	-	10.1080
	IDCW Option	11.5580	10.0910	-	-	10.1850	-	10.0990
	Direct IDCW Option	11.6030	10.0910	22.8930	19.4340	10.2000	29.4440	10.1080
	Monthly IDCW Option	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-
	Low :							
	Growth Option	9.2590	9.9320	-	-	8.6150	-	8.8430
	Direct Growth Option	9.2620	9.9330	-	-	8.6460	-	8.8670
	IDCW Option	9.2590	9.9320	-	-	8.6150	-	8.8430
	Direct IDCW Option	9.2610	9.9330	18.1820	19.1280	8.6460	24.9520	8.8670
	Monthly IDCW Option	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-
	End :							
	Growth Option	9.9250	9.9330	-	-	8.6150	-	8.8430
	Direct Growth Option	9.9750	9.9350	-	-	8.6460	-	8.8670
	IDCW Option	9.9250	9.9330	-	-	8.6150	-	8.8430
	Direct IDCW Option	9.9740	9.9350	19.7050	19.1360	8.6460	24.9520	8.8670
	Monthly IDCW Option	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-
2	Closing Assets Under Management (Rs. In Lacs)							
	End	2,471.98	720.13	981.22	82.18	2,455.06	5,066.29	20,403.53
	Average (AAuM)	1,185.89	723.30	398.84	382.37	1,666.65	3,147.19	21,474.74
3	Gross income as % of AAuM ^	(16.59)	(21.38)	(15.15)	(12.67)	(30.47)	(57.32)	(66.84)
4	Expense Ratio							
	a. Total Expenses as a % of AAuM (plan wise)	0.35	0.46	0.10	(0.26)	0.53	0.25	2.34
	Regular	0.66	0.78 ^^^	NA	NA	0.94 ^^^	NA	2.42 ^^^
	Direct	0.17	0.30 ^^^	0.10	0.10 ^^^	0.35 ^^^	0.25 ^^^	0.90 ^^^
	b. Management Fees as % of AAuM (plan wise)	0.11	0.21 ^^^	0.06	0.06 ^^^	0.26 ^^^	0.19 ^^^	0.71 ^^^
5	Net Income as a percentage of AAuM	(16.94)	(21.84)	(15.24)	(12.41)	(31.00)	(57.57)	(69.19)
6	Portfolio turnover Ratio	-	-	-	-	-	-	-
7	Total Dividend per unit distributed during the year / period (plan wise)							
	IDCW Option	-	-	-	-	-	-	-
	Direct IDCW Option	-	-	-	-	-	-	-
8	Returns \$							
	a. Last One Year							
	Scheme							
	Direct Plan	0.34	NA	2.94	NA	NA	NA	NA
	Regular Plan	(0.05)	NA	NA	NA	NA	NA	NA
	Benchmark	2.26	NA	2.26	NA	NA	NA	NA

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Nifty Midcap 150 Index Fund		Kotak Nifty Midcap 150 ETF		Kotak Nifty Alpha 50 Index Fund	Kotak Nifty Chemicals ETF	Kotak Dividend Yield Fund
Sr No	Period	01.04.2025 31.03.2026	21.03.2025 31.03.2025	01.04.2025 31.03.2026	21.03.2025 31.03.2025	19.08.2025 31.03.2026	12.11.2025 31.03.2026	27.01.2026 31.03.2026
	b. Since Inception							
	Scheme							
	Direct Plan (From 01/01/2013)	(0.25)	NA	2.46	NA	NA	NA	NA
	- Benchmark	1.79	NA	1.79	NA	NA	NA	NA
	Regular Plan	(0.73)	NA	NA	NA	NA	NA	NA
	Benchmark	1.79	NA	NA	NA	NA	NA	NA

Benchmark : As per Scheme Information Document (SID)

NA indicates not applicable

[^] Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

^{^^} Since inception benchmark values are not available

^{^^^} Annualised

^{^^^^} The face value of each unit has changed from Rs. 10 to Re. 1 with effect from February 27, 2026

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Gold Silver Passive FOF	Kotak Active Momentum Fund	Kotak Energy Opportunities Fund	Kotak Nifty 200 Momentum 30 ETF	Kotak Nifty 500 Momentum 50 Index Fund	Kotak Nifty Top 10 Equal Weight Index Fund	Kotak Nifty Next 50 ETF
Sr No	Period	28.10.2025 31.03.2026	20.08.2025 31.03.2026	25.04.2025 31.03.2026	10.10.2025 31.03.2026	11.12.2025 31.03.2026	28.04.2025 31.03.2026	07.01.2026 31.03.2026
1	NAV per unit (Rs.) ~							
	Open :							
	Growth Option	10.0000	10.0000	10.0000	-	10.0000	10.0000	-
	Direct Growth Option	10.0000	10.0000	10.0000	-	10.0000	10.0000	-
	IDCW Option	-	10.0000	10.0000	-	10.0000	10.0000	-
	Direct IDCW Option	-	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000
	Monthly IDCW Option	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-
	High :							
	Growth Option	20.9830	10.6890	10.5980	-	10.1280	10.6110	-
	Direct Growth Option	20.9980	10.7460	10.7350	-	10.1290	10.6590	-
	IDCW Option	-	10.6890	10.5980	-	10.1280	10.6110	-
	Direct IDCW Option	-	10.7460	10.7350	32.2120	10.1290	10.6590	70.7950
	Monthly IDCW Option	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-
	Low :							
	Growth Option	9.9060	9.2070	9.4810	-	8.6640	8.5930	-
	Direct Growth Option	9.9060	9.2830	9.5910	-	8.6720	8.6500	-
	IDCW Option	-	9.2070	9.4810	-	8.6640	8.5930	-
	Direct IDCW Option	-	9.2830	9.5910	27.0450	8.6720	8.6500	60.6550
	Monthly IDCW Option	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-
	End :							
	Growth Option	14.9180	9.2380	9.6160	-	8.6710	8.5930	-
	Direct Growth Option	14.9350	9.3160	9.7540	-	8.6790	8.6500	-
	IDCW Option	-	9.2380	9.6160	-	8.6710	8.5930	-
	Direct IDCW Option	-	9.3160	9.7530	27.0450	8.6790	8.6500	60.6550
	Monthly IDCW Option	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-
2	Closing Assets Under Management (Rs. In Lacs)							
	End	98,424.16	1,30,382.40	25,483.51	1,801.94	1,691.62	3,710.73	1,220.05
	Average (AAuM)	70,315.13	1,36,772.73	22,795.57	606.42	1,582.00	2,158.33	857.93
3	Gross income as % of AAuM ^	35.66	(9.31)	(2.97)	(33.90)	(48.34)	(27.16)	(74.47)
4	Expense Ratio							
	a. Total Expenses as a % of AAuM (plan wise)	0.37	2.01	2.26	0.22	0.37	0.50	0.07
	Regular	0.45 ^{AAA}	2.13 ^{AAA}	2.42 ^{AAA}	NA	0.52 ^{AAA}	0.92 ^{AAA}	NA
	Direct	0.16 ^{AAA}	0.75 ^{AAA}	0.89 ^{AAA}	0.22 ^{AAA}	0.19 ^{AAA}	0.21 ^{AAA}	0.07 ^{AAA}
	b. Management Fees as % of AAuM (plan wise)	0.06 ^{AAA}	0.57 ^{AAA}	0.65 ^{AAA}	0.17 ^{AAA}	0.12 ^{AAA}	0.14 ^{AAA}	0.04 ^{AAA}
	Net Income as a percentage of AAuM	35.29	(11.32)	(5.23)	(34.12)	(48.71)	(27.67)	(74.54)
6	Portfolio turnover Ratio	-	-	-	-	-	-	-
7	Total Dividend per unit distributed during the year / period (plan wise)							
	IDCW Option	-	-	-	-	-	-	-
	Direct IDCW Option	-	-	-	-	-	-	-
8	Returns \$							
	a. Last One Year							
	Scheme							
	Direct Plan	NA	NA	NA	NA	NA	NA	NA
	Regular Plan	NA	NA	NA	NA	NA	NA	NA
	Benchmark	NA	NA	NA	NA	NA	NA	NA

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Gold Silver Passive FOF	Kotak Active Momentum Fund	Kotak Energy Opportunities Fund	Kotak Nifty 200 Momentum 30 ETF	Kotak Nifty 500 Momentum 50 Index Fund	Kotak Nifty Top 10 Equal Weight Index Fund	Kotak Nifty Next 50 ETF
Sr No	Period	28.10.2025 31.03.2026	20.08.2025 31.03.2026	25.04.2025 31.03.2026	10.10.2025 31.03.2026	11.12.2025 31.03.2026	28.04.2025 31.03.2026	07.01.2026 31.03.2026
	b. Since Inception							
	Scheme							
	Direct Plan (From 01/01/2013)	NA	NA	(2.65)	NA	NA	NA	NA
	- Benchmark	NA	NA	4.18	NA	NA	NA	NA
	Regular Plan	NA	NA	(4.12)	NA	NA	NA	NA
	Benchmark	NA	NA	4.18	NA	NA	NA	NA

Benchmark : As per Scheme Information Document (SID)

NA indicates not applicable

[^] Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

^{^^} Since inception benchmark values are not available

^{^^^} Annualised

^{^^^^} The face value of each unit has changed from Rs.10 to Re.1 with effect from February 27, 2026

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Nifty 200 Quality 30 Index Fund	Kotak Nifty 200 Quality 30 ETF	Kotak Rural Opportunities Fund	Kotak Nifty200 Value 30 Index Fund	Kotak Services Fund	Kotak Multi Factor Passive FOF	Kotak Quality Overseas Equity Omni FOF
Sr No	Period	14.07.2025 31.03.2026	14.07.2025 31.03.2026	27.11.2025 31.03.2026	05.02.2026 31.03.2026	25.02.2026 31.03.2026	20.03.2026 31.03.2026	25.03.2026 31.03.2026
1	NAV per unit (Rs.) ~							
	Open :							
	Growth Option	10.0000	-	10.0000	10.0000	10.0000	10.0000	10.0000
	Direct Growth Option	10.0000	-	10.0000	10.0000	10.0000	10.0000	10.0000
	IDCW Option	10.0000	-	10.0000	10.0000	10.0000	-	10.0000
	Direct IDCW Option	10.0000	10.0000	10.0000	10.0000	10.0000	-	10.0000
	Monthly IDCW Option	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-
	High :							
	Growth Option	10.4600	-	10.5560	10.4890	10.0230	10.3580	10.0130
	Direct Growth Option	10.4790	-	10.5920	10.4910	10.0270	10.3580	10.0150
	IDCW Option	10.4600	-	10.5560	10.4890	10.0230	-	10.0130
	Direct IDCW Option	10.4800	21.8370	10.5920	10.4910	10.0270	-	10.0150
	Monthly IDCW Option	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-
	Low :							
	Growth Option	8.8000	-	9.0420	9.0710	9.5640	9.9620	10.0060
	Direct Growth Option	8.8240	-	9.0900	9.0760	9.5770	9.9630	10.0060
	IDCW Option	8.8000	-	9.0420	9.0710	9.5640	-	10.0060
	Direct IDCW Option	8.8240	18.3980	9.0900	9.0760	9.5770	-	10.0060
	Monthly IDCW Option	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-
	End :							
	Growth Option	8.8000	-	9.0420	9.0710	9.5640	9.9630	10.0130
	Direct Growth Option	8.8240	-	9.0900	9.0760	9.5770	9.9630	10.0150
	IDCW Option	8.8000	-	9.0420	9.0710	9.5640	-	10.0130
	Direct IDCW Option	8.8240	18.3980	9.0900	9.0760	9.5770	-	10.0150
	Monthly IDCW Option	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-
2	Closing Assets Under Management (Rs. In Lacs)							
	End	1,399.79	232.39	75,997.05	1,135.00	71,210.48	1,765.60	5,801.64
	Average (AAuM)	1,326.58	238.08	85,803.65	1,036.53	75,359.11	1,614.78	5,793.10
3	Gross income as % of AAuM ^	(18.06)	(15.60)	(25.74)	(72.92)	(43.24)	(11.57)	8.12
4	Expense Ratio							
	a. Total Expenses as a % of AAuM (plan wise)	0.36	0.25	2.13	0.35	2.22	0.19	0.57
	Regular	0.60 ^{AAA}	NA	2.26 ^{AAA}	0.52 ^{AAA}	2.33 ^{AAA}	0.34 ^{AAA}	1.16 ^{AAA}
	Direct	0.22 ^{AAA}	0.25 ^{AAA}	0.74 ^{AAA}	0.21 ^{AAA}	0.91 ^{AAA}	0.10 ^{AAA}	0.50 ^{AAA}
	b. Management Fees as % of AAuM (plan wise)	0.14 ^{AAA}	0.18 ^{AAA}	0.54 ^{AAA}	0.13 ^{AAA}	0.71 ^{AAA}	0.01 ^{AAA}	0.33 ^{AAA}
	Net Income as a percentage of AAuM	(18.42)	(15.85)	(27.87)	(73.26)	(45.47)	(11.75)	7.55
6	Portfolio turnover Ratio	-	-	-	-	-	-	-
7	Total Dividend per unit distributed during the year / period (plan wise)							
	IDCW Option	-	-	-	-	-	-	-
	Direct IDCW Option	-	-	-	-	-	-	-
8	Returns \$							
	a. Last One Year							
	Scheme							
	Direct Plan	NA	NA	NA	NA	NA	NA	NA
	Regular Plan	NA	NA	NA	NA	NA	NA	NA
	Benchmark	NA	NA	NA	NA	NA	NA	NA

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Nifty 200 Quality 30 Index Fund	Kotak Nifty 200 Quality 30 ETF	Kotak Rural Opportunities Fund	Kotak Nifty200 Value 30 Index Fund	Kotak Services Fund	Kotak Multi Factor Passive FOF	Kotak Quality Overseas Equity Omni FOF
Sr No	Period	14.07.2025 31.03.2026	14.07.2025 31.03.2026	27.11.2025 31.03.2026	05.02.2026 31.03.2026	25.02.2026 31.03.2026	20.03.2026 31.03.2026	25.03.2026 31.03.2026
	b. Since Inception							
	Scheme							
	Direct Plan (From 01/01/2013)	(16.57)	(16.39)	NA	NA	NA	NA	NA
	- Benchmark	(16.13)	(16.13)	NA	NA	NA	NA	NA
	Regular Plan	(16.91)	NA	NA	NA	NA	NA	NA
	Benchmark	(16.13)	NA	NA	NA	NA	NA	NA

Benchmark : As per Scheme Information Document (SID)

NA indicates not applicable

[^] Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

^{^^} Since inception benchmark values are not available

^{^^^} Annualised

^{^^^^} The face value of each unit has changed from Rs. 10 to Re. 1 with effect from February 27, 2026

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Bond Fund		Kotak Bond Short Term Fund		Kotak Banking and PSU Debt Fund		Kotak Gilt Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
1.	NAV per unit (Rs.) ~								
	Open :								
	IDCW	-	-	-	-	-	-	-	-
	Direct IDCW	-	-	-	-	-	-	-	-
	Growth Option	75.4602	69.8541	12.0799	47.2465	63.9708	59.1583	95.6934	88.1767
	Direct Growth Option	84.5267	77.5030	56.0463	51.5232	66.5928	61.3580	108.3252	98.8113
	Standard IDCW Option	46.2320	42.7973	51.0148	11.1876	-	-	-	-
	Direct Standard IDCW Option	28.1332	25.7955	15.8585	14.5787	-	-	-	-
	Daily IDCW Option	-	-	-	-	-	-	-	-
	Monthly IDCW Option	-	-	-	-	12.0186	11.1145	-	-
	Direct Monthly IDCW Option	-	-	-	-	10.3572	10.2854	-	-
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	18.6988	17.2300
	Direct Quarterly IDCW Option	-	-	-	-	-	-	24.4647	22.3160
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	97.9012	90.2106
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	110.9504	101.1863
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	12.0601	11.8071
	High :								
	IDCW	-	-	-	-	-	-	-	-
	Direct IDCW	-	-	-	-	-	-	-	-
	Growth Option	78.2287	75.4602	54.0010	51.0148	67.9681	63.9708	98.1259	95.6934
	Direct Growth Option	88.4042	84.5267	59.7407	56.0463	70.9895	66.5928	111.2444	108.3252
	Standard IDCW Option	47.9283	46.2320	12.7843	12.0799	-	-	-	-
	Direct Standard IDCW Option	29.4238	28.1332	16.8992	15.8585	-	-	-	-
	Daily IDCW Option	-	-	-	-	-	-	-	-
	Monthly IDCW Option	-	-	-	-	12.7696	12.0186	-	-
	Direct Monthly IDCW Option	-	-	-	-	10.4570	10.3572	-	-
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	19.1741	18.6988
	Direct Quarterly IDCW Option	-	-	-	-	-	-	25.1239	24.4647
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	100.3898	97.9012
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	113.9404	110.9504
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	12.3667	12.1702
	Low :								
	IDCW	-	-	-	-	-	-	-	-
	Direct IDCW	-	-	-	-	-	-	-	-
	Growth Option	75.4705	69.3428	51.0231	47.2388	63.9818	59.1234	93.2443	87.1757
	Direct Growth Option	84.5405	76.9756	56.0566	51.5172	66.6049	61.3341	106.0043	97.7409
	Standard IDCW Option	46.2383	42.4840	11.9308	11.1858	-	-	-	-
	Direct Standard IDCW Option	28.1378	25.6200	15.7777	14.5770	-	-	-	-
	Daily IDCW Option	-	-	-	-	-	-	-	-
	Monthly IDCW Option	-	-	-	-	12.0207	11.1079	-	-
	Direct Monthly IDCW Option	-	-	-	-	10.2038	10.2375	-	-
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	18.2202	17.0344
	Direct Quarterly IDCW Option	-	-	-	-	-	-	23.4846	22.0743
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	95.3955	89.1865
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	108.5732	100.0902
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	11.4703	11.6730
	End :								
	IDCW	-	-	-	-	-	-	-	-
	Direct IDCW	-	-	-	-	-	-	-	-
	Growth Option	76.9719	75.4602	53.8036	12.0799	67.6880	63.9708	93.3478	95.6934
	Direct Growth Option	87.0539	84.5267	59.5481	56.0463	70.7111	66.5928	106.7436	108.3252
	Standard IDCW Option	47.1584	46.2320	11.9451	51.0148	-	-	-	-

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Bond Fund		Kotak Bond Short Term Fund		Kotak Banking and PSU Debt Fund		Kotak Gilt Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
	Direct Standard IDCW Option	28.9744	28.1332	15.7979	15.8585	-	-	-	-
	Daily IDCW Option	-	-	-	-	-	-	-	-
	Monthly IDCW Option	-	-	-	-	12.7172	12.0786	-	-
	Direct Monthly IDCW Option	-	-	-	-	10.2195	10.3572	-	-
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	18.2404	18.6988
	Direct Quarterly IDCW Option	-	-	-	-	-	-	23.4891	24.4647
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	95.5014	97.9012
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	109.3305	110.9504
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	11.4722	12.0601
2.	Closing Assets Under Management (Rs. In Lakhs)								
	End	1,87,836.18	2,03,127.65	15,58,203.38	16,68,144.00	5,17,275.61	6,01,131.03	2,57,899.93	3,93,415.03
	Average (AAuM)	2,06,680.14	2,04,678.85	17,91,161.82	16,07,280.14	5,78,760.75	5,77,674.06	3,49,819.63	3,80,485.54
3.	Gross income as % of AAuM ^{AAA}	3.76	9.37	6.38	8.76	6.51	8.58	(0.78)	9.56
4.	Expense Ratio								
	a. Total Expenses as a % of AAuM (plan wise)	1.02	1.01	0.49	0.50	0.53	0.54	0.79	0.77
	Regular	1.66	1.65	1.12	1.12	0.75	0.76	1.48	1.48
	Direct	0.69	0.69	0.38	0.38	0.40	0.39	0.47	0.47
	b. Management Fees as % of AAuM (plan wise)	0.53	0.53	0.26	0.26	0.28	0.27	0.34	0.34
5.	Net Income as a percentage of AAuM	2.73	8.36	5.90	8.26	5.98	8.04	(1.57)	8.79
6.	Portfolio turnover Ratio	-	-	-	-	-	-	-	-
7	Total IDCW per unit distributed during the year / period (plan wise)								
	IDCW Option	-	-	0.7981	-	-	-	-	-
	Direct IDCW Option	-	-	1.0549	-	-	-	-	-
	Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	0.7562	0.7706	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	0.6271	-
	Half Yearly IDCW Option	-	-	-	-	-	-	-	-
	Direct Half Yearly IDCW Option	-	-	-	-	-	-	-	-
	PF - Quarterly IDCW Option	-	-	-	-	-	-	0.2982	0.7277
8.	Returns \$								
	a. Last One Year								
	Scheme								
	Direct Plan	2.99	9.06	6.24	8.78	6.18	8.53	(1.44)	9.63
	Regular Plan	2.01	8.03	5.46	7.98	5.81	8.14	(2.43)	8.53
	Benchmark	4.05	8.85	5.59	7.79	5.53	7.56	1.01	9.82
	b. Since Inception								
	Scheme								
	Direct Plan (From 01/01/2013)	7.52	7.90	7.94	8.08	8.06	8.21	7.71	8.49
	- Benchmark	7.66	7.96	7.30	7.44	7.66	7.83	7.05	7.57
	Regular Plan	8.05	8.30	7.29	7.37	7.26	7.32	8.54	8.98
	Benchmark	AA	AA	7.39	7.47	AA	AA	AA	AA

Benchmark : As per Scheme Information Document (SID)

^AAnnualised

~ Indicates the working has been done on the basis of published NAV.

^{AA} Since inception benchmark values are not available

^{AAA} Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

* Scheme Matured during FY25-26

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

NA indicates not applicable

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Corporate Bond Fund		Kotak Low Duration Fund		Kotak Floating Rate Fund		Kotak Debt Hybrid Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
1.	NAV per unit (Rs.) ~								
	Open :								
	IDCW	-	-	-	-	-	-	-	-
	Direct IDCW	-	-	-	-	-	-	-	-
	Growth Option	3,688.4538	3,399.8582	3,276.9449	3,052.3134	1,475.2094	1,360.1725	56.8331	52.4083
	Direct Growth Option	3,847.9475	3,535.1825	3,566.5398	3,296.3960	1,508.5360	1,385.3890	65.3960	59.5799
	Standard IDCW Option	-	-	-	-	-	-	-	-
	Direct Standard IDCW Option	-	-	-	-	-	-	-	-
	Daily IDCW Option	-	-	-	-	-	-	-	-
	Monthly IDCW Option	1,201.5560	1,107.5427	1,249.0748	1,163.4482	1,314.7219	1,210.5413	12.8559	12.7923
	Direct Monthly IDCW Option	1,082.4576	1,075.7830	1,515.6114	1,400.8146	1,314.1647	1,206.8848	14.0158	13.8465
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
	High :								
	IDCW	-	-	-	-	-	-	-	-
	Direct IDCW	-	-	-	-	-	-	-	-
	Growth Option	3,917.9872	3,688.4538	3,480.5003	3,276.9449	1,580.8982	1,475.2094	59.7985	57.5926
	Direct Growth Option	4,100.2468	3,847.9475	3,817.5599	3,566.5398	1,622.6056	1,508.5360	69.4308	65.8630
	Standard IDCW Option	-	-	-	-	-	-	-	-
	Direct Standard IDCW Option	-	-	-	-	-	-	-	-
	Daily IDCW Option	-	-	-	-	-	-	-	-
	Monthly IDCW Option	1,276.3304	1,201.5560	1,324.8052	1,249.0748	1,408.9196	1,314.7219	13.1236	13.5248
	Direct Monthly IDCW Option	1,092.6560	1,082.6348	1,619.3355	1,515.6114	1,413.5420	1,314.1647	14.3234	14.6905
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Low :								
	IDCW	-	-	-	-	-	-	-	-
	Direct IDCW	-	-	-	-	-	-	-	-
	Growth Option	3,689.1023	3,399.3421	3,277.5078	3,052.8790	1,475.4949	1,360.4492	56.3721	52.2484
	Direct Growth Option	3,848.6588	3,534.7098	3,567.2258	3,297.0745	1,508.8437	1,385.6860	64.8806	59.4358
	Standard IDCW Option	-	-	-	-	-	-	-	-
	Direct Standard IDCW Option	-	-	-	-	-	-	-	-
	Daily IDCW Option	-	-	-	-	-	-	-	-
	Monthly IDCW Option	1,201.7673	1,107.3745	1,241.4410	1,163.6637	1,314.9764	1,210.7875	12.0198	12.5256
	Direct Monthly IDCW Option	1,066.3913	1,071.1142	1,515.9029	1,401.1030	1,314.4328	1,207.1436	13.1938	13.6482
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
	End :								
	IDCW	-	-	-	-	-	-	-	-
	Direct IDCW	-	-	-	-	-	-	-	-
	Growth Option	3,898.7497	3,688.4538	3,480.5003	3,276.9449	1,577.3517	1,475.2094	57.2526	56.8331
	Direct Growth Option	4,080.9667	3,847.9475	3,817.5599	3,566.5398	1,619.4067	1,508.5360	66.6606	65.3960
	Standard IDCW Option	-	-	-	-	-	-	-	-

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Corporate Bond Fund		Kotak Low Duration Fund		Kotak Floating Rate Fund		Kotak Debt Hybrid Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
	Direct Standard IDCW Option	-	-	-	-	-	-	-	-
	Daily IDCW Option	-	-	-	-	-	-	-	-
	Monthly IDCW Option	1,270.0636	1,201.5560	1,243.8946	1,249.0748	1,405.7591	1,314.7219	12.0211	12.8559
	Direct Monthly IDCW Option	1,067.8175	1,082.4576	1,521.1617	1,515.6114	1,410.7531	1,314.1647	13.1958	14.0158
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
2.	Closing Assets Under Management (Rs. In Lakhs)								
	End	15,22,093.68	14,63,878.85	15,25,655.84	11,26,623.72	3,25,018.40	3,21,809.11	2,86,274.46	3,01,708.59
	Average (AAuM)	17,44,578.06	13,50,585.41	14,26,590.21	10,56,738.07	3,21,697.81	3,72,769.95	3,08,650.34	2,79,994.49
3.	Gross income as % of AAuM ^{AAA}	6.05	8.81	7.05	8.23	7.33	8.74	2.53	9.09
4.	Expense Ratio								
	a. Total Expenses as a % of AAuM (plan wise)	0.41	0.41	0.67	0.71	0.32	0.32	1.19	1.26
	Regular	0.69	0.67	1.18	1.17	0.63	0.63	1.66	1.68
	Direct	0.35	0.34	0.40	0.40	0.23	0.23	0.48	0.47
	b. Management Fees as % of AAuM (plan wise)	0.23	0.22	0.28	0.27	0.14	0.13	0.35	0.34
5.	Net Income as a percentage of AAuM	5.64	8.41	6.38	7.52	7.01	8.42	1.34	7.83
6.	Portfolio turnover Ratio	-	-	-	-	-	-	-	-
7	Total IDCW per unit distributed during the year / period (plan wise)								
	Daily IDCW Option	-	-	-	-	-	-	-	-
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Monthly IDCW Option	-	-	82.6798	-	-	-	0.9514	0.9905
	Direct Monthly IDCW Option	78.0187	84.5591	101.0504	-	-	-	1.1099	1.1452
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Half Yearly IDCW Option	-	-	-	-	-	-	-	-
	Direct Half Yearly IDCW Option	-	-	-	-	-	-	-	-
	PF - Quarterly IDCW Option	-	-	-	-	-	-	-	-
8.	Returns \$								
	a. Last One Year								
	Scheme								
	Direct Plan	6.06	8.85	7.04	8.20	7.34	8.89	1.94	9.76
	Regular Plan	5.70	8.49	6.21	7.36	6.92	8.46	0.74	8.44
	Benchmark	5.29	7.68	6.46	7.59	5.59	7.79	2.67	8.55
	b. Since Inception								
	Scheme								
	Direct Plan (From 01/01/2013)	7.90	8.05	7.89	7.96	7.25	7.24	10.29	11.01
	- Benchmark	7.39	7.55	7.11	7.17	6.50	6.66	8.55	9.05
	Regular Plan	7.62	7.73	7.14	7.20	6.84	6.83	8.12	8.48
	Benchmark	7.69	7.83	7.57	7.64	6.50	6.66	8.16	8.43

Benchmark : As per Scheme Information Document (SID)

^AAnnualised

~ Indicates the working has been done on the basis of published NAV.

^{AA} Since inception benchmark values are not available

^{AAA} Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

* Scheme Matured during FY25-26

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

NA indicates not applicable

Key Statistics for the year / period ended March 31, 2026

Sr No	Scheme	Kotak Nifty SDL Apr 2027 Top 12 Equal Weight Index Fund		Kotak Nifty SDL Apr 2032 Top 12 Equal Weight Index Fund		Kotak Liquid Fund		Kotak Money Market Fund	
		01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
1.	NAV per unit (Rs.) ~								
	Open :								
	IDCW	11.9832	11.0682	12.4422	11.3740	-	-	-	-
	Direct IDCW	12.0407	11.1047	12.5044	11.4125	-	-	-	-
	Growth Option	11.9829	11.0680	12.4384	11.3705	5,191.6291	4,839.9015	4,405.9601	4,090.8334
	Direct Growth Option	12.0412	11.1049	12.5055	11.4132	5,239.3894	4,879.0370	4,445.4149	4,122.5166
	Standard IDCW Option	-	-	-	-	-	-	-	-
	Direct Standard IDCW Option	-	-	-	-	-	-	-	-
	Daily IDCW Option	-	-	-	-	1,223.4850	1,223.5236	-	-
	Monthly IDCW Option	-	-	-	-	-	-	1,057.5831	1,055.4420
	Direct Monthly IDCW Option	-	-	-	-	-	-	1,210.2391	1,149.3311
	Direct Daily IDCW Option	-	-	-	-	1,223.4961	1,223.5357	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
	High :								
	IDCW	12.8350	11.9832	13.1457	12.4422	-	-	-	-
	Direct IDCW	12.9161	12.0407	13.2314	12.5044	-	-	-	-
	Growth Option	12.8348	11.9829	13.1417	12.4384	5,508.5837	5,191.6291	4,695.8188	4,405.9601
	Direct Growth Option	12.9168	12.0412	13.2329	12.5055	5,565.4620	5,239.3894	4,744.6609	4,445.4149
	Standard IDCW Option	-	-	-	-	-	-	-	-
	Direct Standard IDCW Option	-	-	-	-	-	-	-	-
	Daily IDCW Option	-	-	-	-	1,247.1929	1,223.4850	-	-
	Monthly IDCW Option	-	-	-	-	-	-	1,059.2623	1,058.8306
	Direct Monthly IDCW Option	-	-	-	-	-	-	1,261.8486	1,210.2391
	Direct Daily IDCW Option	-	-	-	-	1,223.2402	1,223.4961	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Low :								
	IDCW	11.9852	11.0703	12.4445	11.3349	-	-	-	-
	Direct IDCW	12.0429	11.1069	12.5067	11.3739	-	-	-	-
	Growth Option	11.9850	11.0701	12.4406	11.3315	5,192.5851	4,840.8437	4,406.7435	4,091.6146
	Direct Growth Option	12.0434	11.1070	12.5079	11.3747	5,240.3699	4,880.0029	4,446.2199	4,123.3174
	Standard IDCW Option	-	-	-	-	-	-	-	-
	Direct Standard IDCW Option	-	-	-	-	-	-	-	-
	Daily IDCW Option	-	-	-	-	1,222.8100	1,222.7957	-	-
	Monthly IDCW Option	-	-	-	-	-	-	1,050.3518	1,050.5686
	Direct Monthly IDCW Option	-	-	-	-	-	-	1,210.4582	1,149.5543
	Direct Daily IDCW Option	-	-	-	-	1,222.7811	1,222.7994	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
	End :								
	IDCW	12.8350	11.9832	12.9535	12.4422	-	-	-	-
	Direct IDCW	12.9161	12.0407	13.0393	12.5044	-	-	-	-
	Growth Option	12.8348	11.9829	12.9496	12.4384	5,508.5837	5,191.6291	4,695.8188	4,405.9601
	Direct Growth Option	12.9168	12.0412	13.0408	12.5055	5,565.4620	5,239.3894	4,744.6609	4,445.4149
	Standard IDCW Option	-	-	-	-	-	-	-	-

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Nifty SDL Apr 2027 Top 12 Equal Weight Index Fund		Kotak Nifty SDL Apr 2032 Top 12 Equal Weight Index Fund		Kotak Liquid Fund		Kotak Money Market Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
	Direct Standard IDCW Option	-	-	-	-	-	-	-	-
	Daily IDCW Option	-	-	-	-	1,247.1929	1,223.4850	-	-
	Monthly IDCW Option	-	-	-	-	-	-	1,053.9446	1,057.5831
	Direct Monthly IDCW Option	-	-	-	-	-	-	1,261.8486	1,210.2391
	Direct Daily IDCW Option	-	-	-	-	1,223.0562	1,223.4961	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
2.	Closing Assets Under Management (Rs. In Lakhs)								
	End	6,82,546.49	7,71,374.06	3,42,784.72	2,94,258.21	33,30,900.36	31,25,085.81	32,33,125.32	25,00,790.67
	Average (AAuM)	7,37,999.81	7,96,505.52	3,14,040.97	2,86,497.68	39,13,067.03	37,79,377.05	33,15,945.49	25,44,287.17
3.	Gross income as % of AAuM ^{AAA}	7.28	8.30	4.27	9.35	6.23	7.29	6.61	7.74
4.	Expense Ratio								
	a. Total Expenses as a % of AAuM (plan wise)	0.25	0.25 [^]	0.25	0.25	0.22	0.22	0.23	0.25
	Regular	0.35	0.35	0.36	0.36	0.31	0.31	0.35	0.36
	Direct	0.20	0.20	0.20	0.20	0.20	0.20	0.21	0.23
	b. Management Fees as % of AAuM (plan wise)	0.12	0.11	0.12	0.11	0.11	0.11	0.12	0.14
5.	Net Income as a percentage of AAuM	7.03	8.05	4.02	9.09	6.01	7.08	6.38	7.50
6.	Portfolio turnover Ratio	-	-	-	-	-	-	-	-
7	Total IDCW per unit distributed during the year / period (plan wise)								
	Daily IDCW Option	-	-	-	-	49.020084	86.288830	-	-
	Direct Daily IDCW Option	-	-	-	-	74.770417	87.655888	-	-
	Monthly IDCW Option	-	-	-	-	-	-	70.7966	76.0822
	Direct Monthly IDCW Option	-	-	-	-	-	-	28.4350	27.5520
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Half Yearly IDCW Option	-	-	-	-	-	-	-	-
	Direct Half Yearly IDCW Option	-	-	-	-	-	-	-	-
	PF - Quarterly IDCW Option	-	-	-	-	-	-	-	-
8.	Returns \$								
	a. Last One Year								
	Scheme								
	Direct Plan	7.25	8.44	4.27	9.57	6.22	7.39	6.73	7.84
	Regular Plan	7.09	8.27	4.10	9.39	6.11	7.27	6.58	7.71
	Benchmark	7.30	8.69	4.59	10.04	6.19	7.29	6.08	7.37
	b. Since Inception								
	Scheme								
	Direct Plan (From 01/01/2013)	6.39	6.11	6.63	7.40	6.79	6.84	7.23	7.27
	- Benchmark	6.75	6.57	7.03	7.82	6.74	6.79	6.98	7.05
	Regular Plan	6.22	5.95	6.45	7.22	6.85	6.88	7.04	7.06
	Benchmark	6.75	6.57	7.03	7.82	6.97	7.00	6.85	6.89

Benchmark : As per Scheme Information Document (SID)

[^]Annualised

~ Indicates the working has been done on the basis of published NAV.

^{AA} Since inception benchmark values are not available

^{AAA} Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

* Scheme Matured during FY25-26

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

NA indicates not applicable

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Savings Fund		Kotak Dynamic Bond Fund		Kotak Credit Risk Fund		Kotak Medium Term Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
1.	NAV per unit (Rs.) ~								
	Open :								
	IDCW	-	-	-	-	-	-	-	-
	Direct IDCW	-	-	-	-	-	-	-	-
	Growth Option	42.0972	39.2707	36.8708	33.9846	28.6432	26.9126	22.1591	20.4676
	Direct Growth Option	44.0504	40.9100	40.1449	36.7201	32.1455	29.9225	24.5707	22.4778
	Standard IDCW Option	-	-	-	-	12.4566	11.7039	13.6009	12.5627
	Direct Standard IDCW Option	-	-	-	-	24.1443	22.4746	24.5728	22.4797
	Daily IDCW Option	-	-	-	-	-	-	-	-
	Monthly IDCW Option	10.7788	10.7589	-	-	-	-	-	-
	Direct Monthly IDCW Option	18.9932	17.6126	-	-	-	-	-	-
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	13.8909	12.8035	-	-	-	-
	Direct Quarterly IDCW Option	-	-	14.0891	12.8876	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
	High :								
	IDCW	-	-	-	-	-	-	-	-
	Direct IDCW	-	-	-	-	-	-	-	-
	Growth Option	44.7669	42.0972	38.3658	36.8708	30.9986	28.6432	23.8841	22.1591
	Direct Growth Option	47.0592	44.0504	42.0589	40.1449	35.0848	32.1455	26.7184	24.5707
	Standard IDCW Option	-	-	-	-	13.4809	12.4566	14.6597	13.6009
	Direct Standard IDCW Option	-	-	-	-	26.3520	24.1443	26.7209	24.5728
	Daily IDCW Option	-	-	-	-	-	-	-	-
	Monthly IDCW Option	10.8283	10.7922	-	-	-	-	-	-
	Direct Monthly IDCW Option	20.2901	18.9932	-	-	-	-	-	-
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	14.4541	13.8909	-	-	-	-
	Direct Quarterly IDCW Option	-	-	14.7608	14.0891	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Low :								
	IDCW	-	-	-	-	-	-	-	-
	Direct IDCW	-	-	-	-	-	-	-	-
	Growth Option	42.1053	39.2784	36.8774	33.6623	28.6513	26.8553	22.1634	20.4170
	Direct Growth Option	44.0594	40.9186	40.1530	36.3857	32.1554	29.8709	24.5762	22.4316
	Standard IDCW Option	-	-	-	-	12.4601	11.6790	13.6035	12.5316
	Direct Standard IDCW Option	-	-	-	-	24.1517	22.4359	24.5782	22.4335
	Daily IDCW Option	-	-	-	-	-	-	-	-
	Monthly IDCW Option	10.7107	10.7132	-	-	-	-	-	-
	Direct Monthly IDCW Option	18.9970	17.6163	-	-	-	-	-	-
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	13.8934	12.6821	-	-	-	-
	Direct Quarterly IDCW Option	-	-	14.0919	12.7702	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
	End :								
	IDCW	-	-	-	-	-	-	-	-
	Direct IDCW	-	-	-	-	-	-	-	-
	Growth Option	44.7669	42.0972	37.9344	36.8708	30.8016	28.6432	23.6469	22.1591
	Direct Growth Option	47.0592	44.0504	41.6122	40.1449	34.8866	32.1455	26.4741	24.5707
	Standard IDCW Option	-	-	-	-	13.3952	12.4566	14.5142	13.6009

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Savings Fund		Kotak Dynamic Bond Fund		Kotak Credit Risk Fund		Kotak Medium Term Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
	Direct Standard IDCW Option	-	-	-	-	26.2031	24.1443	26.4765	24.5728
	Daily IDCW Option	-	-	-	-	-	-	-	-
	Monthly IDCW Option	10.7458	10.7788	-	-	-	-	-	-
	Direct Monthly IDCW Option	20.2901	18.9932	-	-	-	-	-	-
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	14.2916	13.8909	-	-	-	-
	Direct Quarterly IDCW Option	-	-	14.6041	14.0891	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
2.	Closing Assets Under Management (Rs. In Lakhs)								
	End	14,98,941.86	11,87,282.34	2,46,487.43	2,82,558.10	69,120.22	70,935.98	1,80,699.30	1,76,597.93
	Average (AAuM)	15,61,660.45	13,41,940.77	2,77,102.42	2,78,785.50	70,590.87	77,310.24	1,94,800.82	1,77,247.13
3.	Gross income as % of AAuM ^{AAA}	6.91	7.74	4.26	9.35	8.96	7.93	8.06	9.51
4.	Expense Ratio								
	a. Total Expenses as a % of AAuM (plan wise)	0.43	0.44	0.97	0.97	1.57	1.58	1.29	1.34
	Regular	0.82	0.81	1.33	1.33	1.71	1.71	1.63	1.63
	Direct	0.36	0.36	0.58	0.56	0.79	0.78	0.67	0.67
	b. Management Fees as % of AAuM (plan wise)	0.25	0.25	0.45	0.42	0.61	0.61	0.50	0.50
5.	Net Income as a percentage of AAuM	6.48	7.29	3.30	8.38	7.39	6.35	6.77	8.17
6.	Portfolio turnover Ratio	-	-	-	-	-	-	-	-
7	Total IDCW per unit distributed during the year / period (plan wise)								
	Daily IDCW Option	-	-	-	-	-	-	-	-
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Monthly IDCW Option	0.6938	0.7270	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Half Yearly IDCW Option	-	-	-	-	-	-	-	-
	Direct Half Yearly IDCW Option	-	-	-	-	-	-	-	-
	PF - Quarterly IDCW Option	-	-	-	-	-	-	-	-
8.	Returns \$								
	a. Last One Year								
	Scheme								
	Direct Plan	6.83	7.68	3.65	9.33	8.52	7.43	7.73	9.32
	Regular Plan	6.35	7.20	2.88	8.49	7.52	6.43	6.70	8.27
	Benchmark	6.52	7.61	4.15	8.48	7.53	8.41	5.42	8.20
	b. Since Inception								
	Scheme								
	Direct Plan (From 01/01/2013)	7.39	7.44	8.45	8.86	8.21	8.18	8.43	8.49
	Benchmark	7.20	7.26	7.42	7.70	8.55	8.63	7.87	8.10
	Regular Plan	7.17	7.21	7.75	8.05	7.33	7.32	7.41	7.48
	Benchmark	7.49	7.54	7.68	7.89	8.49	8.55	7.87	8.10

Benchmark : As per Scheme Information Document (SID)

^AAnnualised

~ Indicates the working has been done on the basis of published NAV.

^{AA} Since inception benchmark values are not available

^{AAA} Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

* Scheme Matured during FY25-26

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

NA indicates not applicable

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Overnight Fund		Kotak Nifty SDL Plus AAA PSU Bond Jul 2028 60:40 Index Fund		Kotak Nifty SDL Jul 2026 Index Fund		Kotak Nifty SDL Jul 2033 Index Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
1.	NAV per unit (Rs.) ~								
	Open :								
	IDCW	-	-	12.0398	11.1205	11.7392	10.8945	12.0762	10.9945
	Direct IDCW	-	-	12.1018	11.1565	11.3807	10.5353	11.7826	10.7028
	Growth Option	1,354.3621	1,270.9866	12.0436	11.1240	11.7391	10.8944	12.0762	10.9945
	Direct Growth Option	1,362.1465	1,277.2658	12.1017	11.1564	11.7947	10.9230	12.1392	11.0261
	Standard IDCW Option	-	-	-	-	-	-	-	-
	Direct Standard IDCW Option	-	-	-	-	-	-	-	-
	Daily IDCW Option	1,005.3356	1,005.3328	-	-	-	-	-	-
	Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Daily IDCW Option	1,004.1903	1,004.1875	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
	High :								
	IDCW	-	-	12.8687	12.0398	12.4955	11.7392	12.6135	12.0762
	Direct IDCW	-	-	12.9581	12.1018	12.1420	11.3807	12.3314	11.7826
	Growth Option	1,427.6457	1,354.3621	12.8728	12.0436	12.4954	11.7391	12.6135	12.0762
	Direct Growth Option	1,437.0290	1,362.1465	12.9580	12.1017	12.5810	11.7947	12.7050	12.1392
	Standard IDCW Option	-	-	-	-	-	-	-	-
	Direct Standard IDCW Option	-	-	-	-	-	-	-	-
	Daily IDCW Option	1,005.0720	1,005.3356	-	-	-	-	-	-
	Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Daily IDCW Option	1,003.9251	1,004.1903	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Low :								
	IDCW	-	-	12.0419	11.1178	11.7412	10.8942	12.0784	10.9569
	Direct IDCW	-	-	12.1040	11.1550	11.3827	10.5352	11.7848	10.6678
	Growth Option	1,354.6220	1,271.2295	12.0457	11.1214	11.7411	10.8941	12.0784	10.9570
	Direct Growth Option	1,362.4109	1,277.5137	12.1039	11.1549	11.7968	10.9229	12.1414	10.9900
	Standard IDCW Option	-	-	-	-	-	-	-	-
	Direct Standard IDCW Option	-	-	-	-	-	-	-	-
	Daily IDCW Option	1,004.7568	1,004.7568	-	-	-	-	-	-
	Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Daily IDCW Option	1,003.6055	1,003.6055	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
	End :								
	IDCW	-	-	12.8300	12.0398	12.4955	11.7392	12.4332	12.0762
	Direct IDCW	-	-	12.9206	12.1018	12.1420	11.3807	12.1568	11.7826
	Growth Option	1,427.6457	1,354.3621	12.8340	12.0436	12.4954	11.7391	12.4332	12.0762
	Direct Growth Option	1,437.0290	1,362.1465	12.9205	12.1017	12.5810	11.7947	12.5251	12.1392
	Standard IDCW Option	-	-	-	-	-	-	-	-

Key Statistics for the year / period ended March 31, 2026

Sr No	Scheme	Kotak Overnight Fund		Kotak Nifty SDL Plus AAA PSU Bond Jul 2028 60:40 Index Fund		Kotak Nifty SDL Jul 2026 Index Fund		Kotak Nifty SDL Jul 2033 Index Fund	
		01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
	Direct Standard IDCW Option	-	-	-	-	-	-	-	-
	Daily IDCW Option	1,004.9489	1,005.3356	-	-	-	-	-	-
	Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Daily IDCW Option	1,003.7998	1,004.1903	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
2.	Closing Assets Under Management (Rs. In Lakhs)								
	End 5,06,685.14	3,49,864.22	54,273.99	56,709.04	9,787.41	10,584.81	19,222.89	23,022.42	
	Average (AAuM)	8,28,865.93	6,74,125.74	55,812.64	57,525.77	10,292.69	11,665.36	19,848.37	20,686.18
3.	Gross income as % of AAuM ^{AAA}	5.40	6.50	6.81	8.33 ^A	6.66	7.86 ^A	3.65	10.00 ^A
4.	Expense Ratio								
	a. Total Expenses as a % of AAuM (plan wise)	0.10	0.10	0.26	0.26 ^A	0.29	0.28 ^A	0.29	0.30 ^A
	Regular	0.16	0.16	0.40	0.40	0.41	0.41	0.43	0.45
	Direct	0.08	0.08	0.21	0.21	0.20	0.20	0.21	0.21
	b. Management Fees as % of AAuM (plan wise)	0.02	0.02	0.13	0.12	0.13	0.12	0.13	0.13
5.	Net Income as a percentage of AAuM	5.31	6.41	6.55	8.07	6.37	7.59	3.36	9.70
6.	Portfolio turnover Ratio	-	-	-	-	-	-	-	-
7	Total IDCW per unit distributed during the year / period (plan wise)								
	Daily IDCW Option	53.605761	64.033728	-	-	-	-	-	-
	Direct Daily IDCW Option	54.444737	64.729747	-	-	-	-	-	-
	Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Half Yearly IDCW Option	-	-	-	-	-	-	-	-
	Direct Half Yearly IDCW Option	-	-	-	-	-	-	-	-
	PF - Quarterly IDCW Option	-	-	-	-	-	-	-	-
8.	Returns \$								
	a. Last One Year								
	Scheme								
	Direct Plan	5.50	6.65	6.75	8.48	6.65	7.98	3.18	10.10
	Regular Plan	5.41	6.56	6.55	8.27	6.43	7.76	2.95	9.84
	Benchmark	5.47	6.65	6.61	8.77	6.97	8.26	3.88	10.45
	b. Since Inception								
	Scheme								
	Direct Plan (From 01/01/2013)	5.16	5.10	7.67	8.04	7.27	7.51	7.47	9.58
	Benchmark	5.20	5.15	7.99	8.56	7.56	7.83	7.85	9.79
	Regular Plan	5.06	5.01	7.46	7.83	7.04	7.29	7.22	9.31
	Benchmark	5.20	5.15	7.99	8.56	7.56	7.83	7.85	9.79

Benchmark : As per Scheme Information Document (SID)

^AAnnualised

~ Indicates the working has been done on the basis of published NAV.

^{AA} Since inception benchmark values are not available

^{AAA} Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

* Scheme Matured during FY25-26

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

NA indicates not applicable

Key Statistics for the year / period ended March 31, 2026

Sr No	Scheme	Kotak NIFTY 1D Rate Liquid ETF **		Kotak Income Plus Arbitrage Omni FOF (Erstwhile Kotak Income Plus Arbitrage FOF)		Kotak Nifty G-Sec July 2033 Index Fund		Kotak Long Duration Fund	
		01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
1.	NAV per unit (Rs.) ~								
	Open :								
	IDCW	-	-	12.0687	11.0480	11.5073	10.5015	10.9844	10.0362
	Direct IDCW	-	-	12.0963	11.0593	11.5498	10.5139	11.0179	10.0376
	Growth Option	1,042.8225	-	12.0689	11.0481	11.5074	10.5015	10.9842	10.0362
	Direct Growth Option	-	-	12.0962	11.0591	11.5497	10.5138	11.0168	10.0377
	Standard IDCW Option	-	-	-	-	-	-	-	-
	Direct Standard IDCW Option	-	-	-	-	-	-	-	-
	Daily IDCW Option	-	1,000.5564	-	-	-	-	-	-
	Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
	High :								
	IDCW	-	-	12.8209	12.0687	12.1802	11.5073	11.2940	10.9844
	Direct IDCW	-	-	12.8806	12.0963	12.2533	11.5498	11.3329	11.0179
	Growth Option	1,097.7298	1,042.8226	12.8211	12.0689	12.1804	11.5074	11.2938	10.9842
	Direct Growth Option	-	-	12.8804	12.0962	12.2531	11.5497	11.3320	11.0168
	Standard IDCW Option	-	-	-	-	-	-	-	-
	Direct Standard IDCW Option	-	-	-	-	-	-	-	-
	Daily IDCW Option	-	-	-	-	-	-	-	-
	Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Low :								
	IDCW	-	-	12.0687	10.9582	11.5092	10.4448	10.6594	9.8863
	Direct IDCW	-	-	12.0964	10.9698	11.5518	10.4585	10.7232	9.8900
	Growth Option	1,043.0074	-	12.0688	10.9583	11.5093	10.4448	10.6591	9.8863
	Direct Growth Option	-	-	12.0962	10.9696	11.5517	10.4584	10.7229	9.8891
	Standard IDCW Option	-	-	-	-	-	-	-	-
	Direct Standard IDCW Option	-	-	-	-	-	-	-	-
	Daily IDCW Option	-	1,000.0001	-	-	-	-	-	-
	Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
	End :								
	IDCW	-	-	12.7923	12.0687	11.9791	11.5073	10.6614	10.9844
	Direct IDCW	-	-	12.8536	12.0963	12.0534	11.5498	10.7253	11.0179
	Growth Option	1,097.7298	1,042.8225	12.7925	12.0689	11.9792	11.5074	10.6612	10.9842
	Direct Growth Option	-	-	12.8534	12.0962	12.0533	11.5497	10.7251	11.0168
	Standard IDCW Option	-	-	-	-	-	-	-	-

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak NIFTY 1D Rate Liquid ETF **		Kotak Income Plus Arbitrage Omni FOF (Erstwhile Kotak Income Plus Arbitrage FOF)		Kotak Nifty G-Sec July 2033 Index Fund		Kotak Long Duration Fund	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
	Direct Standard IDCW Option	-	-	-	-	-	-	-	-
	Daily IDCW Option	-	-	-	-	-	-	-	-
	Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
2.	Closing Assets Under Management (Rs. In Lakhs)								
	End	1,78,629.71	1,29,418.74	7,69,943.64	77,578.08	1,956.85	1,959.96	9,779.35	15,142.32
	Average (AAuM)	1,41,828.54	46,798.39	5,53,128.84	10,297.81	2,146.03	1,818.97	15,055.56	14,208.62
3.	Gross income as % of AAuM ^{AAA}	5.30	6.41 ^A	5.15	9.54	4.30	9.56	(2.49)	8.94
4.	Expense Ratio								
	a. Total Expenses as a % of AAuM (plan wise)	0.19	0.19 ^A	0.11	0.13	0.20	0.20	0.43	0.41
	Regular	-	NA	0.32	0.28	0.39	0.39 ^A	0.62	0.61 ^A
	Direct	0.19	0.19	0.07	0.09	0.14	0.14 ^A	0.32	0.32 ^A
	b. Management Fees as % of AAuM (plan wise)	0.01	0.10	0.03	0.02	0.08	0.07 ^A	0.22	0.21 ^A
5.	Net Income as a percentage of AAuM	5.11	6.22	5.04	9.41	4.09	9.36	(2.92)	8.52
6.	Portfolio turnover Ratio	-	-	-	-	-	-	-	-
7	Total IDCW per unit distributed during the year / period (plan wise)								
	Daily IDCW Option	-	21.074637	-	-	-	-	-	-
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Half Yearly IDCW Option	-	-	-	-	-	-	-	-
	Direct Half Yearly IDCW Option	-	-	-	-	-	-	-	-
	PF - Quarterly IDCW Option	-	-	-	-	-	-	-	-
8.	Returns \$								
	a. Last One Year								
	Scheme								
	Direct Plan	5.27	6.43	6.25	9.35	4.35	9.85	(2.62)	9.75
	Regular Plan	NA	NA	5.98	9.22	4.09	9.58	(2.91)	9.45
	Benchmark	5.47	6.65	4.33	8.26	4.59	10.22	0.95	8.65
	b. Since Inception								
	Scheme								
	Direct Plan (From 01/01/2013)	6.08	6.45	7.74	8.38	7.85	10.21	3.46	9.66
	- Benchmark	6.33	6.73	6.92	8.05	8.12	10.61	4.74	8.52
	Regular Plan	NA	NA	7.58	8.27	7.58	9.94	3.16	9.35
	Benchmark	NA	NA	6.92	8.05	8.12	10.61	4.74	8.52

Benchmark : As per Scheme Information Document (SID)

^AAnnualised

~ Indicates the working has been done on the basis of published NAV.

^{AA} Since inception benchmark values are not available

^{AAA} Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

* Scheme Matured during FY25-26

** Change in the existing daily Income Distribution cum Capital Withdrawal (IDCW) reinvestment to Growth Option.

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

NA indicates not applicable

Key Statistics for the year / period ended March 31, 2026

Sr No	Scheme	Kotak Nifty AAA Bond Jun 2025 HTM Index Fund *		Kotak CRISIL-IBX AAA Financial Services Index-Sep 2027 Fund		Kotak CRISIL-IBX AAA Bond Financial Services Index-Dec 2026 Fund		Kotak CRISIL-IBX Financial Services 3-6 Months Debt Index Fund	
		01.04.2025 30.06.2025	01.04.2024 31.03.2025	01.04.2025 31.03.2026	13.09.2024 31.03.2025	01.04.2025 31.03.2026	17.02.2025 31.03.2025	01.04.2025 31.03.2026	07.03.2025 31.03.2025
1.	NAV per unit (Rs.) ~								
	Open :								
	IDCW	10.7607	10.0084	10.4666	10.0000	10.1129	10.0000	10.0648	10.0000
	Direct IDCW	10.7803	10.0086	10.4778	10.0000	10.1153	10.0000	10.0665	10.0000
	Growth Option	10.7627	10.0084	10.4666	10.0000	10.1129	10.0000	10.0648	10.0000
	Direct Growth Option	10.7791	10.0086	10.4787	10.0000	10.1153	10.0000	10.0664	10.0000
	Standard IDCW Option	-	-	-	-	-	-	-	-
	Direct Standard IDCW Option	-	-	-	-	-	-	-	-
	Daily IDCW Option	-	-	-	-	-	-	-	-
	Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
	High :								
	IDCW	10.9312	10.7607	11.1988	10.4666	10.8049	10.1129	10.6994	10.0648
	Direct IDCW	10.9552	10.7803	11.2324	10.4778	10.8287	10.1153	10.7262	10.0664
	Growth Option	10.9331	10.7627	11.1988	10.4666	10.8049	10.1129	10.6995	10.0648
	Direct Growth Option	10.9536	10.7791	11.2340	10.4787	10.8289	10.1153	10.7259	10.0665
	Standard IDCW Option	-	-	-	-	-	-	-	-
	Direct Standard IDCW Option	-	-	-	-	-	-	-	-
	Daily IDCW Option	-	-	-	-	-	-	-	-
	Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Low :								
	IDCW	10.7628	10.0104	10.4686	10.0034	10.1148	10.0066	10.0667	10.0018
	Direct IDCW	10.7824	10.0106	10.4798	10.0034	10.1173	10.0067	10.0685	10.0019
	Growth Option	10.7647	10.0103	10.4686	10.0034	10.1148	10.0066	10.0667	10.0018
	Direct Growth Option	10.7811	10.0106	10.4808	10.0034	10.1173	10.0067	10.0683	10.0019
	Standard IDCW Option	-	-	-	-	-	-	-	-
	Direct Standard IDCW Option	-	-	-	-	-	-	-	-
	Daily IDCW Option	-	-	-	-	-	-	-	-
	Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
	End :								
	IDCW	10.93117019	10.7607	11.1899	10.4666	10.8049	10.1129	10.6994	10.0648
	Direct IDCW	10.95516969	10.7803	11.2249	10.4778	10.8287	10.1153	10.7262	10.0665
	Growth Option	10.93310210	10.7627	11.1899	10.4666	10.8049	10.1129	10.6995	10.0648
	Direct Growth Option	10.95362814	10.7791	11.2265	10.4787	10.8289	10.1153	10.7259	10.0664
	Standard IDCW Option	-	-	-	-	-	-	-	-

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Nifty AAA Bond Jun 2025 HTM Index Fund *		Kotak CRISIL-IBX AAA Financial Services Index-Sep 2027 Fund		Kotak CRISIL-IBX AAA Bond Financial Services Index-Dec 2026 Fund		Kotak CRISIL-IBX Financial Services 3-6 Months Debt Index Fund	
Sr No	Period	01.04.2025 30.06.2025	01.04.2024 31.03.2025	01.04.2025 31.03.2026	13.09.2024 31.03.2025	01.04.2025 31.03.2026	17.02.2025 31.03.2025	01.04.2025 31.03.2026	07.03.2025 31.03.2025
	Direct Standard IDCW Option	-	-	-	-	-	-	-	-
	Daily IDCW Option	-	-	-	-	-	-	-	-
	Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Direct Provident Fund and Trust Growth Option	-	-	-	-	-	-	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-	-	-	-	-	-	-
2.	Closing Assets Under Management (Rs. In Lakhs)								
	End	3,768.44	32,203.67	52,442.70	41,209.34	19,771.90	6,238.21	31,735.48	63,493.34
	Average (AAuM)	17,061.79	9,159.81	46,918.17	41,312.20	11,217.25	7,322.90	46,097.94	56,058.04
3.	Gross income as % of AAuM ^{AAA}	7.00	7.84	6.79	8.63	6.05	9.67	6.66	9.95
4.	Expense Ratio								
	a. Total Expenses as a % of AAuM (plan wise)	0.10	0.11	0.22	0.22	0.12	0.11	0.18	0.15
	Regular	0.23 ^A	0.25	0.40	0.40 ^A	0.30	0.30 ^A	0.35	0.35 ^A
	Direct	0.08 ^A	0.09	0.19	0.19 ^A	0.10	0.10 ^A	0.12	0.12 ^A
	b. Management Fees as % of AAuM (plan wise)	0.02 ^A	0.03	0.12	0.12 ^A	0.03	0.04 ^A	0.06	0.06 ^A
5.	Net Income as a percentage of AAuM	6.90	7.73	6.57	8.40	5.93	9.56	6.47	9.80
6.	Portfolio turnover Ratio	-	-	-	-	-	-	-	-
7	Total IDCW per unit distributed during the year / period (plan wise)								
	Daily IDCW Option	-	-	-	-	-	-	-	-
	Direct Daily IDCW Option	-	-	-	-	-	-	-	-
	Monthly IDCW Option	-	-	-	-	-	-	-	-
	Direct Monthly IDCW Option	-	-	-	-	-	-	-	-
	Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Direct Quarterly IDCW Option	-	-	-	-	-	-	-	-
	Half Yearly IDCW Option	-	-	-	-	-	-	-	-
	Direct Half Yearly IDCW Option	-	-	-	-	-	-	-	-
	PF - Quarterly IDCW Option	-	-	-	-	-	-	-	-
8.	Returns \$								
	a. Last One Year								
	Scheme								
	Direct Plan	NA	7.73	7.14	NA	7.06	NA	6.56	NA
	Regular Plan	NA	7.57	6.91	NA	6.84	NA	6.31	NA
	Benchmark	NA	7.80	7.28	NA	7.44	NA	6.62	NA
	b. Since Inception								
	Scheme								
	Direct Plan (From 01/01/2013)	NA	7.73	7.78	NA	7.40	NA	6.79	NA
	- Benchmark	NA	7.80	7.86	NA	7.75	NA	6.84	NA
	Regular Plan	NA	7.57	7.55	NA	7.19	NA	6.55	NA
	Benchmark	NA	7.80	7.86	NA	7.75	NA	6.84	NA

Benchmark : As per Scheme Information Document (SID)

^AAnnualised

~ Indicates the working has been done on the basis of published NAV.

^{AA} Since inception benchmark values are not available

^{AAA} Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

* Scheme Matured during FY25-26

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

NA indicates not applicable

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Nifty AAA Bond Financial Services Mar 2028 Index Fund	Kotak CRISIL-IBX Financial Services 9 to 12 Months Debt Index Fund
Sr No	Period	09.07.2025 31.03.2026	24.09.2025 31.03.2026
1.	NAV per unit (Rs.) ~		
	Open :		
	IDCW	10.0000	10.0000
	Direct IDCW	10.0000	10.0000
	Growth Option	10.0000	10.0000
	Direct Growth Option	10.0000	10.0000
	Standard IDCW Option	-	-
	Direct Standard IDCW Option	-	-
	Daily IDCW Option	-	-
	Monthly IDCW Option	-	-
	Direct Monthly IDCW Option	-	-
	Direct Daily IDCW Option	-	-
	Quarterly IDCW Option	-	-
	Direct Quarterly IDCW Option	-	-
	Provident Fund and Trust Growth Option	-	-
	Direct Provident Fund and Trust Growth Option	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-
	High :		
	IDCW	10.3699	10.2588
	Direct IDCW	10.3841	10.2716
	Growth Option	10.3699	10.2608
	Direct Growth Option	10.3842	10.2715
	Standard IDCW Option	-	-
	Direct Standard IDCW Option	-	-
	Daily IDCW Option	-	-
	Monthly IDCW Option	-	-
	Direct Monthly IDCW Option	-	-
	Direct Daily IDCW Option	-	-
	Quarterly IDCW Option	-	-
	Direct Quarterly IDCW Option	-	-
	Provident Fund and Trust Growth Option	-	-
	Direct Provident Fund and Trust Growth Option	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-
	Low :		
	IDCW	10.0027	10.0023
	Direct IDCW	10.0028	10.0024
	Growth Option	10.0027	10.0023
	Direct Growth Option	10.0028	10.0024
	Standard IDCW Option	-	-
	Direct Standard IDCW Option	-	-
	Daily IDCW Option	-	-
	Monthly IDCW Option	-	-
	Direct Monthly IDCW Option	-	-
	Direct Daily IDCW Option	-	-
	Quarterly IDCW Option	-	-
	Direct Quarterly IDCW Option	-	-
	Provident Fund and Trust Growth Option	-	-
	Direct Provident Fund and Trust Growth Option	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-
	End :		
	IDCW	10.3434	10.2588
	Direct IDCW	10.3589	10.2716
	Growth Option	10.3434	10.2608
	Direct Growth Option	10.3591	10.2715
	Standard IDCW Option	-	-

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak Nifty AAA Bond Financial Services Mar 2028 Index Fund	Kotak CRISIL-IBX Financial Services 9 to 12 Months Debt Index Fund
Sr No	Period	09.07.2025 31.03.2026	24.09.2025 31.03.2026
	Direct Standard IDCW Option	-	-
	Daily IDCW Option	-	-
	Monthly IDCW Option	-	-
	Direct Monthly IDCW Option	-	-
	Direct Daily IDCW Option	-	-
	Quarterly IDCW Option	-	-
	Direct Quarterly IDCW Option	-	-
	Provident Fund and Trust Growth Option	-	-
	Direct Provident Fund and Trust Growth Option	-	-
	Provident Fund and Trust Quarterly IDCW Option	-	-
2.	Closing Assets Under Management (Rs. In Lakhs)		
	End	21,567.97	1,10,857.98
	Average (AAuM)	33,702.05	73,551.05
3.	Gross income as % of AAuM ^{AAA}	5.26	4.99
4.	Expense Ratio		
	a. Total Expenses as a % of AAuM (plan wise)	0.15	0.13
	Regular	0.35 [^]	0.32 [^]
	Direct	0.14 [^]	0.12 [^]
	b. Management Fees as % of AAuM (plan wise)	0.07 [^]	0.06 [^]
5.	Net Income as a percentage of AAuM	5.11	4.87
6.	Portfolio turnover Ratio	-	-
7	Total IDCW per unit distributed during the year / period (plan wise)		
	Daily IDCW Option	-	-
	Direct Daily IDCW Option	-	-
	Monthly IDCW Option	-	-
	Direct Monthly IDCW Option	-	-
	Quarterly IDCW Option	-	-
	Direct Quarterly IDCW Option	-	-
	Half Yearly IDCW Option	-	-
	Direct Half Yearly IDCW Option	-	-
	PF - Quarterly IDCW Option	-	-
8.	Returns \$		
	a. Last One Year		
	Scheme		
	Direct Plan	NA	NA
	Regular Plan	NA	NA
	Benchmark	NA	NA
	b. Since Inception		
	Scheme		
	Direct Plan (From 01/01/2013)	NA	NA
	- Benchmark	NA	NA
	Regular Plan	NA	NA
	Benchmark	NA	NA

Benchmark : As per Scheme Information Document (SID)

[^]Annualised

~ Indicates the working has been done on the basis of published NAV.

^{AA} Since inception benchmark values are not available

^{AAA} Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

* Scheme Matured during FY25-26

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

NA indicates not applicable

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak FMP Series 292		Kotak FMP Series 304		Kotak FMP Series 305		Kotak FMP Series 308	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
1.	NAV per unit (Rs.) ~								
	Open :								
	Growth Option	12.2671	11.3936	12.2410	11.0728	11.6834	10.8698	11.6465	10.7406
	Direct Growth Option	12.4016	11.4839	12.2500	11.0772	11.7220	10.8893	11.7211	10.7748
	IDCW Option	12.2671	11.3936	12.2410	11.0725	11.6834	10.8698	11.6465	10.7406
	Direct IDCW Option	12.4016	11.4842	12.2490	11.0768	11.7220	10.8893	11.7205	10.7742
	High :								
	Growth Option	13.0436	12.2671	13.0125	12.2410	12.4093	11.6834	12.4857	11.6465
	Direct Growth Option	13.2262	12.4016	13.0259	12.2500	12.4690	11.7220	12.6059	11.7211
	IDCW Option	13.0436	12.2671	13.0125	12.2410	12.4093	11.6834	12.4857	11.6465
	Direct IDCW Option	13.2261	12.4016	13.0247	12.2490	12.4690	11.7220	12.6048	11.7205
	Low :								
	Growth Option	12.2692	11.3930	12.2432	11.0014	11.6854	10.8699	11.6488	10.7429
	Direct Growth Option	12.4038	11.4836	12.2522	11.0060	11.7241	10.8895	11.7235	10.7772
	IDCW Option	12.2692	11.3930	12.2432	11.0011	11.6854	10.8699	11.6488	10.7429
	Direct IDCW Option	12.4039	11.4839	12.2512	11.0055	11.7240	10.8895	11.7229	10.7765
	End :								
	Growth Option	13.0436	12.2671	12.7380	12.2410	12.4093	11.6834	12.4857	11.6465
	Direct Growth Option	13.2262	12.4016	12.7514	12.2500	12.4690	11.7220	12.6059	11.7211
	IDCW Option	13.0436	12.2671	12.7379	12.2410	12.4093	11.6834	12.4857	11.6465
	Direct IDCW Option	13.2261	12.4016	12.7502	12.2490	12.4690	11.7220	12.6048	11.7205
2.	Closing Assets Under Management (Rs. In Lacs)								
	End	48,265.93	45,272.43	11,787.95	11,328.03	3,653.07	3,435.57	10,303.00	9,591.11
	Average (AAuM)	46,932.16	43,624.32	11,757.70	10,758.41	3,556.79	3,314.93	9,977.84	9,205.68
3.	Gross income as % of AAuM @@	6.48	7.75	4.01	10.15	6.26	7.46	7.44	8.61
4.	Expense Ratio								
	a. Total Expenses as a % of AAuM (plan wise)	0.11	0.11 ^	0.10	0.10 ^	0.14	0.14 ^	0.31	0.31 ^
	Regular	0.37	0.37	0.10	0.10	0.25	0.25	0.51	0.51
	Direct	0.07	0.07	0.07	0.07	0.10	0.10	0.19	0.19
	b. Management Fees as % of AAuM (plan wise)	0.01	0.01	0.02	0.02	0.03	0.03	0.12	0.12
5.	Net Income as a percentage of AAuM	6.38	7.65	3.91	10.05	6.11	7.32	7.13	8.30
6.	Portfolio turnover Ratio	-	-	-	-	-	-	-	-
7.	Total Dividend per unit distributed during the year / period (plan wise)								
	IDCW Option	-	-	-	-	-	-	-	-
	Direct IDCW Option	-	-	-	-	-	-	-	-
8.	Returns \$								
	a. Last One Year								
	Scheme								
	Direct Plan	6.63	7.99	4.09	10.59	6.36	7.65	7.55	8.79
	Regular Plan	6.32	7.67	4.05	10.55	6.20	7.49	7.21	8.44
	Benchmark	1.81	8.79	(1.83)	9.06	4.75	8.22	4.75	8.22
	b. Since Inception								
	Scheme								
	Direct Plan (From 01/01/2013)	6.22	6.11	7.76	9.45	7.15	7.51	8.00	8.23
	- Benchmark	5.37	6.38	5.58	9.08	6.74	7.66	6.88	7.97
	Regular Plan	5.90	5.79	7.73	9.41	6.99	7.35	7.66	7.89
	Benchmark	5.37	6.38	5.58	9.08	6.74	7.66	6.88	7.97

Benchmark: As per Scheme Information Document (SID)

NA indicates not applicable

~ Indicates the working has been done on the basis of published NAV.

@@ Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

Key Statistics for the year / period ended March 31, 2026

Scheme		Kotak FMP Series 310		Kotak FMP Series 300	
Sr No	Period	01.04.2025 31.03.2026	01.04.2024 31.03.2025	01.04.2025 31.03.2026	01.04.2024 31.03.2025
1.	NAV per unit (Rs.) ~				
	Open :				
	Growth Option	11.5130	10.7127	11.7525	10.9194
	Direct Growth Option	11.5719	10.7402	11.7797	10.9337
	IDCW Option	11.5125	10.7123	11.7529	10.9197
	Direct IDCW Option	-	-	11.7798	10.9336
	High :				
	Growth Option	12.2340	11.5130	12.5066	11.7525
	Direct Growth Option	12.3277	11.5719	12.5481	11.7797
	IDCW Option	12.2336	11.5125	12.5070	11.7529
	Direct IDCW Option	-	-	12.5482	11.7798
	Low :				
	Growth Option	11.5149	10.7111	11.7546	10.9178
	Direct Growth Option	11.5739	10.7388	11.7818	10.9322
	IDCW Option	11.5145	10.7107	11.7550	10.9182
	Direct IDCW Option	-	-	11.7819	10.9322
	End :				
	Growth Option	12.2340	11.5130	12.5066	11.7525
	Direct Growth Option	12.3277	11.5719	12.5481	11.7797
	IDCW Option	12.2336	11.5125	12.5070	11.7529
	Direct IDCW Option	-	-	12.5482	11.7798
2.	Closing Assets Under Management (Rs. In Lacs)				
	End	13,625.55	12,794.37	26,195.66	24,593.82
	Average (AAuM)	13,259.58	12,338.52	25,490.12	23,715.20
3.	Gross income as % of AAuM @@	6.40	7.55	6.39	7.55
4.	Expense Ratio				
	a. Total Expenses as a % of AAuM (plan wise)	0.13	0.13 ^	0.11	0.11
	Regular	0.35	0.35	0.20	0.20
	Direct	0.10	0.10	0.10	0.10
	b. Management Fees as % of AAuM (plan wise)	0.03	0.04	0.03	0.03
5.	Net Income as a percentage of AAuM	6.27	7.42	6.28	7.44
6.	Portfolio turnover Ratio	-	-	-	-
7.	Total Dividend per unit distributed during the year / period (plan wise)				
	IDCW Option	-	-	-	-
	Direct IDCW Option	-	-	-	-
8.	Returns \$				
	a. Last One Year				
	Scheme				
	Direct Plan	6.51	7.75	6.51	7.74
	Regular Plan	6.24	7.47	6.40	7.63
	Benchmark	4.75	8.22	4.75	8.22
	b. Since Inception				
	Scheme				
	Direct Plan (From 01/01/2013)	7.19	7.53	7.10	7.36
	- Benchmark	6.88	7.96	6.75	7.63
	Regular Plan	6.92	7.26	6.99	7.25
	Benchmark	6.88	7.96	6.75	7.63

Benchmark: As per Scheme Information Document (SID)

NA indicates not applicable

~ Indicates the working has been done on the basis of published NAV.

@@ Gross Income including net loss on sale/redemption of investments and net change in unrealised depreciation in value of investments.

Compounded Annualised yield in case of schemes in existence for more than 1 year \$

Mutual Fund investments are subject to market risks, read all scheme related documents carefully.

Scheme Information Document (SID) of the scheme(s) and statement of Additional Information (SAI) are available on our website - kotakmf.com.

Statutory Details: Kotak Mahindra Mutual Fund has been established as a trust under the Indian Trusts Act, 1882, by Kotak Mahindra Bank Limited (Liability-Rs. One Lakh contributed as the initial contribution to the corpus for the setting up of the Trust and Rs. One Lakh Fifty Thousand contributed as additional corpus) with Kotak Mahindra Trustee Company Limited as the Trustee and with Kotak Mahindra Asset Management Company Limited as the Investment Manager. On written request, present and prospective unitholders/investors can obtain a physical copy of the trust deed, the annual report and scheme related documents at a nominal price. Unitholders, if desire, may request for the annual report of Kotak Mahindra Asset Management Company Limited. The financial statements including Cash Flow Statements for the period ended March 31, 2026, together with the notes thereto, were approved by the Board of Kotak Mahindra Asset Management Company Limited at its meeting held on June 23, 2026 and by the Board of Kotak Mahindra Trustee Company Limited at its meeting held on June 24, 2026.

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