

ANNUAL REPORT 2023-24

Open Ended and Close Ended Funds

DSP Bond Fund	DSP Healthcare Fund
DSP Flexi Cap Fund	DSP Corporate Bond Fund
DSP Liquidity Fund	DSP Overnight Fund
DSP Equity & Bond Fund	DSP Nifty 50 Index Fund
DSP Gilt Fund	DSP Nifty Next 50 Index Fund
(Erstwhile known as DSP Government Securities Fund)	DSP Quant Fund
DSP Savings Fund	DSP Value Fund
DSP Equity Opportunities Fund	DSP Floater Fund
DSP Short Term Fund	DSP Nifty 50 Equal Weight ETF
DSP Top 100 Equity Fund	DSP Nifty 50 ETF
DSP Credit Risk Fund	DSP Nifty Midcap 150 Quality 50 ETF
DSP Regular Savings Fund	DSP Global Innovation Fund of Fund
DSP India T.I.G.E.R. Fund	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund
(The Infrastructure Growth and Economic Reforms Fund)	DSP Nifty Midcap 150 Quality 50 Index Fund
DSP Ultra Short Fund	DSP Silver ETF
DSP Mid Cap Fund	DSP Nifty Bank ETF
DSP ELSS Tax Saver Fund	DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund
(Erstwhile known as DSP Tax Saver Fund)	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund
DSP Strategic Bond Fund	DSP FMP - Series 264 - 60M - 17D
DSP World Gold Fund of Fund	DSP FMP - Series 267 - 1246 Days
(Erstwhile known as DSP World Gold Fund)	DSP FMP - Series 268 - 1281 Days
DSP Small Cap Fund	DSP FMP - Series 269 - 160 DAYS*
DSP Natural Resources and New Energy Fund	DSP FMP - Series 270 - 1144 Days
DSP World Energy Fund	DSP Gold ETF
DSP World Mining Fund	DSP Nifty IT ETF
DSP Focus Fund	DSP Nifty Private Bank ETF
DSP World Agriculture Fund	DSP Nifty PSU Bank ETF
DSP US Flexible [^] Equity Fund	DSP S&P BSE Sensex ETF
DSP Banking & PSU Debt Fund	DSP Multi Asset Allocation Fund
DSP Dynamic Asset Allocation Fund	DSP Gold ETF Fund of Fund
DSP Global Allocation Fund of Fund	DSP Banking & Financial Services Fund
(Erstwhile known as DSP Global Allocation Fund)	DSP Nifty Smallcap250 Quality 50 Index Fund
DSP 10Y G-Sec Fund	DSP Multicap Fund
DSP Low Duration Fund	DSP Nifty Healthcare ETF
DSP Equity Savings Fund	DSP US Treasury Fund of Fund
DSP Nifty 50 Equal Weight Index Fund	DSP S&P BSE Liquid Rate ETF
(Erstwhile known as DSP Equal Nifty 50 Fund)	
DSP Arbitrage Fund	
DSP NIFTY 1D Rate Liquid ETF	
(Erstwhile known as DSP Liquid ETF)	

[^]The term "Flexible" in the name of the Scheme signifies that the Investment Manager of the Underlying Scheme can invest either in growth or value investment characteristic securities placing an emphasis as the market outlook warrants.

*The scheme has matured during the financial year

Have you updated these important details in all your folios?

DON'T FORGET!

- » PAN DETAILS
- » KYC STATUS
- » CORE BANKING DETAILS
- » NOMINEE DETAILS
- » EMAIL ID & MOBILE NUMBER

Please also check if you have:

- » LINKED YOUR AADHAAR WITH PAN
- » ANY UNCLAIMED REDEMPTION OR IDCW (Income Distribution cum Capital Withdrawal)

Need help? ☎ 1800 208 4499 ✉ service@dspim.com

Mutual Fund investments are subject to market risks, read all scheme related documents carefully.

#InvestForGood

DSP
MUTUAL FUND



H Harsh Rathi
The quality of insights in all DSP Mutual Fund Reports, especially #DSPNetra is top notch!
34 2.3K 10.9K 150K

V Vidya Malviya
Serious investors, do give it a read. Useful data points and indicators by #DSPNetra team.
34 2.3K 10.9K 150K

M Mayur Mehta
Every month, I eagerly wait for Netra! Presenting facts in a deck in the best way possible. Kudos to the DSP team!
34 2.3K 10.9K 150K

Follow us on ✕ [@dspmf](https://twitter.com/dspmf) for more such insightful reports

*Real, excerpted feedback garnered from X users. Mutual Fund investments are subject to market risks, read all scheme related documents carefully.

INDEX

UNITHOLDER INFORMATION REPORT	04
AUDITOR'S REPORT	58
BALANCE SHEET	65
REVENUE ACCOUNT	77
CASHFLOW STATEMENT	89
STATEMENT OF CHANGE	112
MOVEMENT OF UNIT CAPITAL	143
NOTES TO BALANCE SHEET	178
NOTES TO REVENUE	283
NOTES TO FINANCIALS & ANNEXURES	329
PERSPECTIVE	823

UNITHOLDER INFORMATION REPORT
DSP Mutual Fund
Mafatlal Center, 10th Floor, Nariman Point, Mumbai - 400 021.

The Directors of DSP Trustee Private Limited ('the Trustee Company' or 'Trustee') have the pleasure of presenting the 27th Annual Report of DSP Mutual Fund for the financial year 2023-2024 along with the audited financial statements of the schemes for the financial year ended on March 31, 2024.

I. BRIEF BACKGROUND OF THE TRUST, SPONSORS, TRUSTEE COMPANY AND ASSET MANAGEMENT COMPANY

a. DSP MUTUAL FUND

DSP Mutual Fund ('DSPMF' or 'the Fund') was set up as a Trust by the Settlers, (DSP ADIKO Holdings Private Limited and DSP HMK Holdings Private Limited) on December 16, 1996, with DSP Trustee Private Limited, ('Trustee Company') as a Trustee in accordance with the provisions of the Indian Trusts Act, 1882 and is duly registered under the Indian Registration Act, 1908. The Trustee had entered into an Investment Management Agreement dated December 16, 1996, as amended from time to time, with DSP Investment Managers Private Limited ('DSPIM', 'former Asset Management Company') to function as the Investment Manager for all the schemes of the Fund. Pursuant to Demerger/scheme of arrangement between DSP Investment Managers Private Limited ('DSPIM') and DSP Asset Managers Private Limited ('DSPAM'/'AMC'), the asset management business has been transferred from DSPIM to DSPAM and consequently an amended Investment Management Agreement dated April 01, 2023 was entered into by the Trustees with DSPAM to function as the Asset Management Company of schemes of DSP Mutual Fund w.e.f. April 01, 2023. The Fund was registered with SEBI on January 30, 1997.

b. SPONSORS

The Fund is sponsored by DSP ADIKO Holdings Private Limited ('DSP Adiko') & DSP HMK Holdings Private Limited ('DSP HMK'). DSP Adiko & DSP HMK are the Settlers of the Mutual Fund trust. The Settlers have entrusted a sum of Rs. 1 lakh to the Trustee as the initial contribution towards the corpus of the Mutual Fund.

DSP Adiko and DSP HMK are companies incorporated in 1983 under the Companies Act, 1956 and are also registered with the Reserve Bank of India as non-deposit taking Non-Banking Finance Companies. These companies have been functioning as investment companies, dealing in the acquisition and holding of various investment instruments in the securities market in India and elsewhere.

c. DSP TRUSTEE PRIVATE LIMITED

The Trustee Company is the exclusive owner of the Trust Fund and holds the same in trust for the benefit of the unit holders. The Trustee Company has been discharging its duties and carrying out the responsibilities as provided in the SEBI (Mutual Funds) Regulations, 1996 ('MF Regulations') and the Trust Deed. The Trustee Company seeks to ensure that the Fund and the schemes floated thereunder are managed by the AMC in accordance with the objectives of the scheme, provisions of Trust Deed, Investment Management Agreement, the MF Regulations, directions and guidelines issued by SEBI, the Stock Exchanges, the Association of Mutual Funds in India ('AMFI') and other regulatory agencies. Further, DSP Trustee Private Limited, acts as Trustees to the DSP Alternative Investment Fund – Category III ('DSPAIF - C - III').

Board of Directors of DSP Trustee Private Limited

As of March 31, 2024, the Board comprised:

Sr. No.	Name of the Director	Date of Appointment	Designation
1.	Mr. Shitin Desai	June 24, 1996	Associate Director
2.	Mr. T.S. Krishnamurthy	September 29, 2006	Associate Director
3.	Ms. Dharmistha Raval	November 29, 2019	Independent Director
4.	Mrs. Pravin Tripathi	February 16, 2018	Independent Director
5.	Mr. Rajiv Kumar	October 01, 2022	Independent Director
6.	Mr. Jitendrakumar Mehta	April 01, 2023	Independent Director

d. DSP ASSET MANAGERS PRIVATE LIMITED

DSP Asset Managers Private Limited ('the AMC') is a company registered under the Companies Act, 2013 and has been set up to act as the Asset Management Company to the Fund. DSP Adiko holds 54% and DSP HMK holds 34% of the shareholding of the AMC and the balance 12% is held by Ms. Aditi Kothari Desai and Ms. Shuchi Kothari in equal proportion. The AMC provides investment management and trade execution related services to offshore sovereign funds. The AMC also provides non-binding advisory services to offshore funds/ offshore

investment manager, managing offshore funds which invest through the FPI route. The AMC has also provided investment advice to offshore fund for an unlisted stock which was invested through FDI route. The AMC provides investment management services to DSP ICAV, an umbrella type Irish Collective Asset-management Vehicle. The AMC is the holding company to DSP Pension Fund Managers Private Limited (DSPPFM) and it acts as a Sponsor to DSPPFM pursuant to Pension Fund Regulatory and Development Authority Regulations, 2015 (PFRDA Regulations) and PFRDA letter dated July 10, 2023, and in accordance with SEBI approval dated January 03, 2013, under Regulation 24 (b) of ('MF Regulations'). It is to be noted that DSPPFM has received Certificate from Commencement of Business as Pension Fund from PFRDA on December 19, 2023. The AMC, in accordance with SEBI approval, acts as Investment Managers to (DSPAIF - C - III) (SEBI registration no. IN/AIF3/13-14/0059). The AMC is the holding company to DSP Fund Managers IFSC Private Limited ('DSP IFSC'). Pursuant to SEBI approval dated February 8, 2023 and IFSC approval dated August 31, 2023 and other applicable regulatory approvals, DSP IFSC provides investment management and/or advisory services to the Funds set up under IFSCA (Fund Management) Regulations, 2022. The AMC intends to provide non-binding advisory services to a DSP IFSC in accordance with Regulation 24(b) of MF Regulations. The AMC has systems in place to ensure that there is no conflict of interest between the aforesaid activities.

Board of Directors of DSP Asset Managers Private Limited

As of March 31, 2024, the Board comprised:

Sr. No.	Name of the Director	Date of Appointment	Designation
1.	Mr. Hemendra Kothari	June 17, 2021	Associate Director
2.	Mr. Subhash Mundra*	April 01, 2023	Independent Director
3.	Mr. Dhananjay Mungale*	April 01, 2023	Independent Director
4.	Mr. S. Ramadorai*	April 01, 2023	Independent Director
5.	Ms. Aditi Kothari Desai	June 17, 2021	Associate Director
6.	Mr. Kalpen Parekh	July 08, 2021	Managing Director & Chief Executive Officer
7.	Mr. Vishwanathan Iyer	May 01, 2023	Independent Director

*Pursuant to Demerger/scheme of arrangement between DSP Investment Managers Private Limited ('DSPIM') and DSP Asset Managers Private Limited (DSPAM), the asset management business has been transferred from DSPIM to DSPAM. The Independent Directors of DSPIM tendered their resignation from the Board of DSPIM with effect from March 31, 2023 and they have been appointed on the Board of DSPAM as Independent Directors with effect from April 01, 2023 for their remaining term as per the MF Regulations.

II. MARKET REVIEW AND FUTURE OUTLOOK

a. Fixed Income Market and outlook

After the rise in yields in previous year, the FY24 saw yields slowly gravitate lower. While the RBI Monetary Policy Committee (MPC) did not change the rates, but a more prudent fiscal policy led to long tenor bond yields fall. While Inflation remained largely within the RBI's target band of 2% to 6% - but it hovered closer to the higher range.

The year also witnessed bouts of tighter liquidity, which led to spikes in short-term yields. The tighter liquidity led to banks competing for more deposits, leading to spikes in CD rates. RBI continued to manage the liquidity situation through mix of Variable Repo and Variable Reverse Repo.

On the global front, the central banks remained in pause mode, waiting for inflation to recede. While there were times when inflation seemed to be coming under control, for most of the part inflation remained sticky and above the central banks' comfort.

Going forward we expect globally the yields to fall further. The risks of higher inflation remain contained for the time being. Globally the growth is expected to slow further, putting downward pressure on yields. Moreover, In India, favorable demand and supply dynamics, in part due to expected global bond index flows, should drive yields further lower.

Credit Markets:

Review of FY24: The credit markets continued to be stable in FY24, continuing the trend seen in FY23. The major driver was the strength of the Indian economy. Indian corporates have considerably deleveraged, and the strong earnings profile has allowed them to undertake capex with minimal change in leveraging. In the case of NBFCs, RBI increased risk weights as a matter of caution as unsecured loans grew significantly, which we think is a good countercyclical move. Overall though, generally the NBFCs' credit profiles remained overall stable.

Outlook: In a world of higher geopolitical tensions and uncertainty on inflation/path of interest rates, India does appear to be on a sweet spot. There are enough credit buffers to absorb any potential slow down. The market will watch the developments post elections, but strength of regulations has ensured credit continuity. The monsoons, as always, will shape part of the economy, and the continued infrastructure push by the Government is ensuring underlying strength and encouraging private capex. We will continue to watch for hot spots that will emerge, and any areas of irrational exuberance that may lead to loosening of credit or governance standards.

b. Equity Market Commentary: – 2023-24 and outlook for 2024-25**2023-24 review: India one of the best performing Emerging Markets Indian Equities relatively outperformed global equities:**

Indian markets have relatively outperformed global markets and proved to be one of the better performing markets relatively across the globe in FY 2024. Nifty returned (INR 28%, USD 27%) outperforming MSCI EM (USD 5%) by 2200bps and MSCI DM (USD 23%) by 400bps. India's outperformance can be attributed to both cyclical and structural factors. In FY24, while only a few countries experienced strength in cyclical, India stood out. This was largely due to reasonable liquidity conditions, which favoured outperformance of cyclical sectors.

Drivers India's relative valuation outperformance:**Bottom-up:**

In FY24, the balance sheets of the four pillars of the economy—corporate, household, government, and banks—remained generally healthy. The government maintained its focus on capital expenditure while adhering to its fiscal consolidation path. Furthermore, corporate earnings growth remained robust, exceeding 20% for the year, supported by strong margins. This earnings growth was aided by supply side normalization accompanied by range-bound interest rates. These factors collectively contributed to the continued outperformance of the Indian markets in FY24.

Top-down:

The country was able to weather tough global macroeconomic conditions thanks to strong policy action from the Reserve Bank of India (RBI) and focused government policy initiatives. These initiatives included a pro-capital expenditure budget, consistent monitoring of inflation dynamics and interest rates and active monitoring of Production Linked Incentive (PLI) schemes to encourage private capital expenditure. The government also took a calibrated approach to the real estate sector and simplified labor law codes, which are enablers for medium-term growth. Constant vigilance on tax compliance led to higher-than-expected GST and direct tax collections and the Emergency Credit Line Guarantee Scheme (ECLGS) provided support to rural areas and the bottom of the pyramid during the COVID-19 pandemic. Overall, it seems that India was able to effectively manage its macroeconomic conditions and support growth despite challenges.

Today, India's market capitalization as a percentage of the global market capitalization has reached its highest level in history since 2010. While there may be debate about the appropriate valuation premium for India the fact remains that the country has made significant economic progress, moving up from the 9th largest economy in 2010 to the 5th largest in 2023. This achievement can be attributed to a combination of reformist policies, favourable demographics, and a culture of entrepreneurship. These same factors are expected to drive continued growth in the coming decade.

While it is possible that other emerging markets may outperform in the short term due to their attractive relative valuations, it is important for investors to take a long-term view and consider the structural growth opportunities present in India. In comparison to other emerging markets, India also offers greater clarity in terms of government policies and commitment to growth-oriented reforms.

In the last couple of years, we experienced sovereign debt built up like the 1940s, inflation like the 1970s and policy tightening like the 1980s. Howard Marks referred to the current environment as a "Sea Change" in his recent memo. The year had some remarkably interesting events which were not experienced earlier like:

i. How Fed policy remained a key determinant of returns across asset classes.

In 2020 and 2021, the Federal Reserve implemented aggressive monetary easing policies that led to a significant increase in nominal spending, exceeding the output capacity of the labour market leading to supply side pressures. This resulted in high inflation, which prompted the Fed to raise interest rates. In 2022, higher interest rates and tightening of monetary policy led to a sharp correction in asset prices. The Fed's tightening measures to control inflation were among the most severe in the past 60 years.

In 2023, the Fed pushed the pause button in the second half of the year after a 100-basis point hike in the first half of the year.

ii. Why this time it was different?

This year witnessed a period of disinflation, aided by supply-side easing. In the US, CPI plummeted by 600 basis points from its peaks, with no adverse impact on its labor market. Also, US consumer proved to be stronger than expected. Meanwhile, in India, government capital expenditure maintained its momentum, while margins improved, leading to robust earnings during the year.

iii. Strong domestic institutional flow:

In FY 2023-24, along with continued robust Domestic Institutional Investors flows (>\$25 bn), Foreign Institutional Investors flows were also very strong, exceeding \$25 bn. This inflow was supported by consistent monthly flows into mutual funds, which averaged around \$2 bn/month, indicating a shift towards long-term investing and financialization of household savings. The increasing preference for financial assets over physical assets, such as real estate and gold, has helped to stimulate the domestic economy and drive economic growth.

On sectors, our analyst team completed a deep dive and here are some interesting takeaways:

- **Banks: Strong credit growth with low credit costs but weakening Net Interest Margin :** Banks saw a strong and stable credit growth, remaining at elevated levels exceeding 15%. Credit costs also stayed at decadal lows, significantly boosting profits. However, there were some chinks seen in NIMs during the year. The banking sector continued to benefit from strong credit demand from retail and MSMEs.
 - **IT:** In FY24, the growth of the IT sector sharply decelerated due to global headwinds following a robust recovery post-COVID. However, margins stabilized. There was a noticeable reduction in headcount by most IT companies during the year.
 - **Autos:** After facing persistent headwinds since the ILFS crisis, the sector finally staged a comeback in 2022, FY24 marked a significant year for the auto sector, characterized by robust demand and improving margins attributed to supply-side normalization, particularly evident in the high-end segment leading the pack.
 - **Cement:** Cement sector witnessed a robust demand in FY24 as it ended the year with high single digit growth led by a pickup in real estate demand and the government's thrust on infrastructure spending. Realisations for the year remained weak (saw hikes in Sep/Oct-23 but the same got rolled back over the months), however, EBITDA/ton for the entire industry improved primarily on account of softening fuel prices over the year.
 - **Consumer durables:** Durables demand remained weak throughout the year, but signs of bottoming out are now visible as we look ahead. With input costs stabilizing, these companies can also anticipate an improvement in margins going forward.
 - **Capital goods:** Industrial companies had a stellar year, outperforming the majority of sectors on the street. This remarkable performance was fuelled by sustained momentum in order inflows, driven by robust government capex, and improved execution by the companies.
 - **Pharmaceuticals:** The domestic formulations market saw subdued growth in FY24 mainly due to the slowdown in the anti-infective therapy following weak monsoon season. Chronic therapies continued with >10% YoY growth aided by outperformance in the cardiac therapy. The volume growth of the domestic formulations however was muted in FY24 with volume decline between 2-5% YoY in the acute therapies. The business environment in the US generics has turned optimistic with increased number of drug shortages and lower price erosion, especially in the injectable space. We also have seen softening of the API prices towards the end of the FY24, which led to improvement of the margins of the pharma companies.
- In FY24, the Nifty index surged by an impressive 28%, while trading at a PE multiple of 20x FY25E, implying earnings growth of over 15% in FY25E. These valuations are in line with long-term averages. Credit growth is at a decadal high and with corporate balance sheets de-levered and reform benefits coming through India INC. is well poised for momentum ahead.

Outlook FY 2024-25:

Despite potential short-term challenges, we are confident that the India story is a reality now. The country's structural turnaround is being accelerated by a number of factors, including de-leveraging by corporates, increased capacity utilization in the manufacturing sector, government investment in infrastructure, and a well-capitalized banking system. We strongly believe that this will be India's decade, with the country poised to become the third-largest economy and stock market by 2030. This represents a major shift

and a significant opportunity for investors as India continues to rise in the global economy. Additionally, near-term trends (in the next 5-7 years) highlighted in our 2024 Annual Note "A Winning Team" underscore this optimism, citing young working age population as key demand drivers, early signs of an uptick in the investment cycle, one of the lowest median population ages globally, and steadily developing robust manufacturing capabilities.

It is encouraging to see that the number of systematic investment plan (SIP) accounts has more than doubled to almost 84 million, up from 30 million in 2019. Additionally, the number of mutual fund folios has exceeded 175 million. The share of employee provident fund organization (EPFO) and insurance in the equity markets has consistently been on the rise, and these flows are structural in nature. The growth in the number of demat accounts is also noteworthy, with over 30% year-on-year increase and a current total of more than 150 million. It is heartening to see that Indian investors are choosing to participate in the growth of the Indian economy and markets.

Our recommendation to these investors has been simple and consistent: take a balanced approach. As we have emphasized in previous annual notes, such as "It's a Relative World", "Shooting for the Moon" and "Principles, First," it is not prudent to exit the equity asset class when valuations are high. Instead, it is important to be pragmatic and recognize that future returns could be lower when an asset is purchased at a higher price than when it can be acquired at a lower price. It is important to rebalance portfolios so that you have the appropriate mix based on your goals and risk profile. Having the right expectations, maintaining discipline and being patient can take you far in your investing journey.

While it is natural to speculate on the future movements of commodity prices, central bank policies, liquidity levels, and the impact of COVID-19, it is important to recognize that these factors may not have significant bearing on the success of most investors. Instead, what has often made a difference is avoiding a significant mistake at pivotal moments, maintaining an investment discipline, and accepting that higher equity returns come with a certain level of volatility.

We continue to believe in the potential of our country, the ingenuity of our entrepreneurs and the value of equity as an asset class.

III. INVESTMENT OBJECTIVES & PERFORMANCE OF THE SCHEMES

Investment objectives, one year and since inception performance vis-à-vis benchmarks, closing assets under management as on March 31, 2024 of all open ended schemes of DSP Mutual Fund are given in Annexure IA to this Report. Investment objectives, one year and since inception performance vis-a-vis benchmarks and closing Assets under Management as on March 31, 2024/Maturity Date of fixed maturity plan are given in Annexure IB to this Report.

IV. BRIEF COMMENTARY ON ONE YEAR AND SINCE INCEPTION PERFORMANCE OF THE SCHEMES VIS-À-VIS THEIR BENCHMARKS

A. EQUITY SCHEMES

- a. **DSP FLEXI CAP FUND:** The scheme underperformed its benchmark (Nifty 500 TRI Index) over the last financial year. The key sectoral contributors were underweight in Utilities and overweight in Materials which impacted the performance negatively. The scheme has outperformed its benchmark since inception.
- b. **DSP EQUITY OPPORTUNITIES FUND:** The scheme underperformed its benchmark (Nifty Large Midcap 250 TRI) over the last financial year. The sector positions which impacted performance negatively were underweight in Industrials and overweight in Financials. The return of benchmark since the inception of the scheme is not available, hence the performance comparison for since inception period is not given.
- c. **DSP TOP 100 EQUITY FUND:** The scheme outperformed its benchmark (S&P BSE 100 TRI Index) over the last financial year. Overweight in Consumer Discretionary and Health Care aided performance. The scheme has underperformed its benchmark since inception.
- d. **DSP INDIA T.I.G.E.R. FUND (The Infrastructure Growth and Economic Reforms Fund):** The scheme underperformed its benchmark (S&P BSE India Infrastructure TRI Index) over the last financial year. Financials and Materials were main driver of the fund underperformance. The return of benchmark since the inception of the scheme is not available, hence the performance comparison for since inception period is not given.
- e. **DSP MID CAP FUND:** The scheme underperformed its benchmark (Nifty Midcap 150 TRI) over the last financial year. The key sectoral contributors were underweight in Financials and Utilities which impacted the performance negatively. The scheme has underperformed its benchmark since inception.
- f. **DSP ELSS TAX SAVER FUND:** The scheme outperformed its benchmark (Nifty 500 TRI) over the last financial year. Underweight in Energy and overweight in Health Care aided performance. The scheme has outperformed its benchmark since inception.
- g. **DSP SMALL CAP FUND:** The scheme underperformed its benchmark (S&P BSE 250 SmallCap TRI) over the last financial year. Underweight in Industrials and overweight in Materials

impacted performance negatively. The scheme has outperformed its benchmark since inception.

- h. **DSP NATURAL RESOURCES AND NEW ENERGY FUND:** The scheme outperformed its benchmark (Composite Benchmark comprising 35% S&P BSE Oil & Gas Index+ 30% S&P BSE Metal Index+ 35% MSCI World Energy 30% Buffer 10/40 Net Total Return & Expressed in INR; Normalised values) over the last financial year. The scheme has outperformed its benchmark since inception.
- i. **DSP FOCUS FUND:** The scheme outperformed its benchmark (Nifty 500 TRI) over the last financial year. Underweight in Industrials and Consumer Staples aided performance. The scheme has underperformed its benchmark since inception.
- j. **DSP EQUITY SAVINGS FUND:** The scheme has outperformed the benchmark (Nifty Equity Savings Index TRI) over the last one year, while the scheme performed in line with its benchmark since inception. For the equity part, the fund has underperformed the Nifty 500- the underperformance is due to lower weight in Industrials and Consumer Discretionary sector. The scheme also invests in money market instruments, corporate debt securities and government securities such that Macaulay duration of the portfolio is between 1 year and 3 years. During the year, the fund changed its duration to reflect the changing duration of the Short Term fund. With the MPC signalling the end of the rate hike cycle in the early part of the year, the fund maintained its duration between 2 and 3 years through most part of the year. The fund has performed in line with its benchmark since inception.
- k. **DSP ARBITRAGE FUND:** The scheme outperformed its benchmark (Nifty 50 Arbitrage Index) over the last financial year. Heightened volatility during the course of the year and availability of arbitrage opportunities has aided the category in terms of returns. The scheme has outperformed its benchmark since inception. The debt portion is primarily meant to support the arbitrage portion by investing in instruments eligible to be placed as margin with PCM for trading in equity derivatives. A small portion is also invested in debt instruments with maturity upto 1 year.
- l. **DSP DYNAMIC ASSET ALLOCATION FUND:** The scheme underperformed its benchmark (CRISIL Hybrid 50+50 – Moderate Index) during the last financial year and since inception. The reason of underperformance includes but is not limited to underperformance of stocks in equity portion as compared to benchmark. The fixed income component of the scheme mirrors the strategy on short term fund. The scheme maintained a modified duration in the range of 1year-3year. The fixed income component is invested in AAA/AA+ Corporate Bonds, Indian Government Bonds and State Development Bonds.
- m. **DSP HEALTHCARE FUND:** The scheme has underperformed the benchmark (S&P BSE Healthcare TRI) in the last financial year. Since it is a sectoral scheme, the performance is attributable to stock selection. The scheme has outperformed its benchmark since its inception.
- n. **DSP QUANT FUND:** The Scheme has underperformed the benchmark (S&P BSE 200 TRI) over the last financial year and since inception. The fund suffered an underperformance relative to the benchmark and peers in this period mainly because it does not own PSU (framework of the model) which outperformed significantly and are owned by most other funds. Continued underperformance of names in private sector financials space also hurt performance since these are large weights in the portfolio. The fund suffered an underperformance relative to the benchmark in this period partly because it by design maintains a low beta (sensitivity) to the market. The team is also in process of a bottom up review of the model.
- o. **DSP VALUE FUND:** The scheme's investment strategy is to invest in quality companies at reasonable valuations. The scheme also invests in overseas securities to the extent of 30%. The performance gap is on account of underperformance of global stocks relative to NIFTY500 (MSCI ACWI delivered 25% returns over the financial year 24 vs. 40% by NIFTY500 TRI). The scheme has largely kept pace with its benchmark (NIFTY 500 TRI) over the last financial year mainly due to stock selection in the domestic portfolio. Underweight position on Financials was also a positive contributor. The scheme has performed in line with its benchmark since inception.
- p. **DSP MULTICAP FUND:** The scheme underperformed its benchmark (Nifty 500 Multicap 50:25:25 TRI) since inception i.e. January 2024. The sector positions which impacted performance negatively were underweight in Financials and Energy.
- q. **DSP BANKING & FINANCIAL SERVICES FUND:** The scheme has outperformed the benchmark (Nifty Financial Services TRI) since inception in December 2023. Since it is a sectoral scheme, the performance is attributable to stock selection.
- r. **DSP NIFTY 50 EQUAL WEIGHT INDEX FUND (ERSTWHILE DSP EQUAL NIFTY 50 FUND):** DSP Nifty 50 Equal Weight Index Fund has underperformed its benchmark (Nifty 50 Equal Weight TRI) in the last financial year and since inception. The nature of the scheme is to passively replicate the portfolio to its underlying index and the underperformance to the benchmark is broadly caused by two main reasons - transaction costs and other scheme expenses.

- s. **DSP NIFTY 50 INDEX FUND:** DSP Nifty 50 Index Fund has underperformed its benchmark (Nifty 50 TRI) in the last financial year and since inception. The nature of the scheme is to passively replicate the portfolio to its underlying index and the underperformance to the benchmark is broadly caused by two main reasons - transaction costs and other scheme expenses.
- t. **DSP NIFTY NEXT 50 INDEX FUND:** DSP Nifty Next 50 Index Fund has underperformed its benchmark (Nifty Next 50 TRI) in the last financial year and since inception. The nature of the scheme is to passively replicate the portfolio to its underlying index and the underperformance to the benchmark is broadly caused by two main reasons - transaction costs and other scheme expenses.
- u. **DSP Nifty Midcap 150 Quality 50 Index Fund:** DSP Nifty Midcap 150 Quality 50 Index Fund has performed broadly in line with the benchmark Nifty Midcap 150 Quality 50 TRI in the last financial year and since the launch, subject to tracking error. The nature of the scheme is to passively replicate the portfolio to its underlying index and any performance divergence from the benchmark is broadly caused by two main reasons - transaction costs and other scheme expenses.
- v. **DSP NIFTY SMALLCAP250 QUALITY 50 INDEX FUND:** DSP Nifty Smallcap 250 Quality 50 Index Fund has performed broadly in line with the benchmark Nifty Smallcap 250 Quality 50 TRI since the launch in Dec-2023, subject to tracking error. In the short period of time since launch till the end of this financial year, the portfolio also had one rebalance on account of periodic changes to the underlying index. The nature of the scheme is to passively replicate the portfolio to its underlying index and any performance divergence from the benchmark is broadly caused by two main reasons - transaction costs and other scheme expenses.
- w. **DSP Nifty 50 ETF:** DSP Nifty 50 ETF has underperformed the Nifty 50 TRI in the last financial year and since inception. The nature of the scheme is to passively replicate the portfolio to its underlying index and the underperformance to the benchmark is broadly caused by two main reasons - transaction costs and other scheme expenses.
- x. **DSP NIFTY MIDCAP 150 QUALITY 50 ETF:** DSP Nifty Midcap 150 Quality 50 ETF has underperformed the benchmark (Nifty Midcap 150 Quality 50 TRI) in the last financial year and since inception. The nature of the scheme is to passively replicate the portfolio to its underlying index and the underperformance to the benchmark is broadly caused by two main reasons - transaction costs and other scheme expenses.
- y. **DSP Nifty 50 Equal Weight ETF:** DSP Nifty 50 Equal Weight ETF has underperformed the Nifty 50 Equal Weight TRI in the last financial year and since inception. The nature of the scheme is to passively replicate the portfolio to its underlying index and the underperformance to the benchmark is broadly caused by two main reasons - transaction costs and other scheme expenses.
- z. **DSP Nifty Bank ETF:** DSP Nifty Bank ETF has underperformed the benchmark Nifty Bank TRI in the last financial year and since inception. The nature of the scheme is to passively replicate the portfolio to its underlying index and the underperformance to the benchmark is broadly caused by two main reasons - transaction costs and other scheme expenses.
- aa. **DSP NIFTY IT ETF:** DSP Nifty IT ETF has underperformed the benchmark Nifty IT TRI since inception during this year. The nature of the scheme is to passively replicate the portfolio to its underlying index and the underperformance to the benchmark is broadly caused by two main reasons - transaction costs and other scheme expenses.
- bb. **DSP S&P BSE SENSEX ETF:** DSP S&P BSE Sensex ETF has underperformed the benchmark S&P BSE Sensex TRI since inception during this year. The nature of the scheme is to passively replicate the portfolio to its underlying index and the underperformance to the benchmark is broadly caused by two main reasons - transaction costs and other scheme expenses.
- cc. **DSP NIFTY PRIVATE BANK ETF:** DSP Nifty Private Bank ETF has underperformed the benchmark Nifty Private Bank TRI since inception during this year. The nature of the scheme is to passively replicate the portfolio to its underlying index and the underperformance to the benchmark is broadly caused by two main reasons - transaction costs and other scheme expenses.
- dd. **DSP NIFTY PSU BANK ETF:** DSP Nifty PSU Bank ETF has underperformed the benchmark Nifty PSU Bank TRI since inception during this year. The nature of the scheme is to passively replicate the portfolio to its underlying index and the underperformance to the benchmark is broadly caused by two main reasons - transaction costs and other scheme expenses.
- ee. **DSP NIFTY HEALTHCARE ETF:** DSP Nifty Healthcare ETF has underperformed the benchmark Nifty Healthcare TRI since inception during this year. The nature of the scheme is to passively replicate the portfolio to its underlying index and the underperformance to the benchmark is broadly caused by two main reasons - transaction costs and other scheme expenses.
- B. FUND OF FUNDS SCHEMES**
- a. **DSP WORLD GOLD FUND OF FUND (ERSTWHILE KNOWN AS DSP WORLD GOLD FUND):** The scheme underperformed its benchmark the (FTSE Gold Mine TR) (in INR Terms) over the last financial year and since its inception. The scheme currently invests in BGF World Gold fund and Vanek Gold Miners ETF. The underlying BGF World Gold Fund not holding Harmony Gold and being underweight some of the other lower-quality, high beta gold miners weighed on relative returns during the year. Its position in Newmont was the largest positive contributor. It being structurally underweight the stock due to UCITS limits but were deliberate in running a larger underweight than is imposed upon it by concentration limits. The company purchased Newcrest Mining during the period and ended the period accounting for 22.7% of the FTSE Gold Mines Index. Its off-benchmark position in royalty company, Franco Nevada, detracted from relative performance. The company was negatively impacted by the closure of the Cobre Panamá mine to which it has exposure after Panama's supreme court deemed the concession granted to the mine's operator as unconstitutional.
- b. **DSP WORLD ENERGY FUND:** The scheme underperformed its benchmark (Composite Benchmark = 50% MSCI World Energy 30% Buffer 10/40 Net Total Return+ 50% MSCI World (Net) – Net & Expressed in INR) over the last financial year and since its inception. The underlying Fund's main areas of weakness were the clean power companies and the EV battery materials companies. Clean power utility companies fell as bond yields increased, despite consistently reporting quarterly earnings in line or ahead of consensus expectations. This resulted in a sharp de-rating of the valuation of these companies with Nextera Energy, RWE and EDP Renewables most impacted. Nextera also experienced a change in management further contributing to market uncertainty over future returns. We believe these concerns are misplaced. Semiconductor design group Cadence and data centre group Eaton performed strongly following the breakthrough in generative AI as perceived beneficiaries of related investment. EV battery producers Samsung SDI and LG Chem saw share prices fall on market concerns about demand for EVs and EV batteries and greater price competition. Slowing economic growth and increased competition from Chinese EVs have been the main drivers of market uncertainty, whilst some manufacturers announced delays to their EV ramp up.
- c. **DSP WORLD MINING FUND:** The scheme underperformed its benchmark the (Composite Benchmark = MSCI ACWI Metals and Mining 30% Buffer 10/40 (1994) Net Total Return Index) over the last financial year and since inception. On the positive side, the underlying fund's off-benchmark position in Cameco was the top performer on the back of strong operational performance and the rising uranium price. The off-benchmark position in Sigma Lithium was the largest detractor from relative performance. The Investment Manager have begun to see capital expenditure cuts in lithium, but the market remains oversupplied for now. An overweight position in the copper company, First Quantum, was a notable detractor from returns. In November 2023, Panama's government unexpectedly announced the closure of the Cobre Panama mine after the Supreme Court ruled that the concession granted to the company was unconstitutional.
- d. **DSP WORLD AGRICULTURE FUND:** The scheme underperformed its benchmark (MSCI ACWI Net Total Returns) over the last financial year and since inception. In underlying fund, FMC detracted following a short report which was released during the period. The report called out competitors launching generic products at prices up to 80% below FMC's flagship insecticide product. FMC's CFO responded and called the report inaccurate, fraudulent, and misleading. The company also profit warned during July and cut their Q2 earnings outlook by nearly 50%, due to lower-than-expected volumes as a result of an abrupt and significant reduction in inventory by channel partners. China Mengniu Dairy and Pony Testing also appeared amongst the largest detractors on the back of the underperformance of Chinese stocks. On the other hand, Bunge was amongst the largest contributors to returns, the company announced strong results on the back of improved margins.
- e. **DSP US FLEXIBLE[^] EQUITY FUND:** The scheme underperformed its benchmark (Russell 1000 TR) over the last financial year and since inception. The underlying fund's largest detractor from performance was stock picking and an underweight allocation to IT sector – in particular, underweight to NVIDIA and software companies where expectations for future growth appear overly optimistic. Materials also dragged relative performance, mainly due to stock picks in Chemicals and Container & Packaging. On the other hand, having no positioning in Utilities helped offset some of the losses in the fund, as return of the sector lagged behind others. In addition, Financials also contributed to relative performance, led by strong stock selection in insurance.

[^]The term "Flexible" in the name of the Scheme signifies that the Investment Manager of the Underlying scheme can invest either in growth or value investment characteristic securities placing an emphasis as the market outlook warrants.

- f. **DSP GLOBAL ALLOCATION FUND OF FUND:** The scheme underperformed its benchmark (MSCI ACWI Net Total Returns) during the last financial year and since inception. The fund currently invests in BGF Global Allocation fund and iShares USD Treasury 7-10 Year UCITs ETF. The fund was under invested in equities compared to benchmark in FY 2024 leading to underperformance as equity as an asset class has done well in FY 2024.
- g. **DSP GLOBAL INNOVATION FUND OF FUND:** The fund currently invests in iShares Nasdaq ETF, iShares Semiconductor ETF, Bluebox Global Technology Fund, BGF Next Generation Technology Fund, iShares Nasdaq 100 Equalweight ETF and Kraneshares CSI China Internet Fund. The scheme outperformed its benchmark (MSCI ACWI Net total return expressed in INR) over the financial year and since inception. This is driven by the recovery of US Tech and Innovation stocks in FY24 as fears of US recession faded away. The performance is also supported by semiconductor companies which rallied sharply last year owing to the boom in AI demand.
- h. **DSP US TREASURY FUND OF FUND:** The fund has underperformed its benchmark (S&P US Treasury Bond Index) since the launch in March 2024 mainly owing to statutory taxes, transaction costs and impact cost incurred at the time of deploying the NFO proceeds, and other scheme expenses.
- i. **DSP GOLD ETF FUND OF FUND:** DSP Gold ETF Fund of Fund has underperformed its benchmark (the domestic price of physical gold) since the launch during this financial year. The underperformance to the benchmark is broadly caused by two main reasons - transaction costs and other scheme expenses.
- C. HYBRID SCHEMES**
- a. **DSP EQUITY & BOND FUND:** The scheme outperformed its benchmark (CRISIL Hybrid 35+65 - Aggressive Index) over the last financial year. For the equity part, the fund has underperformed the Nifty 500. Being underweight in Utilities and Energy contributed negatively towards the underperformance. The return of benchmark since the inception of the scheme is not available, hence the performance comparison for since inception period is not given. The fixed income component of the scheme tracks the strategy of the short term debt scheme. The scheme maintained a modified duration in the range of 2 years to 3 years. The fixed income component is invested in AAA/AA+ Corporate Bonds, money market instruments and Government Bonds. With the MPC signalling the end of the rate hike cycle in the early part of the year, the fund maintained its duration between 2 and 3 years through most part of the year.
- b. **DSP REGULAR SAVINGS FUND:** The scheme outperformed its benchmark (CRISIL Hybrid 85+15 - Conservative Index) over the last financial year. For the equity part, the fund has underperformed the Nifty 500. Being underweight in Industrials and Consumer Discretionary contributed negatively towards the underperformance. The scheme has underperformed its benchmark since its inception. The fixed income component of the scheme tracks the strategy of the short term debt scheme. The scheme maintained a modified duration in the range of 2 years to 3 years. The fixed income component is invested in AAA Corporate Bonds and Government Bonds. With the MPC signalling the end of the rate hike cycle in the early part of the year, the fund maintained its duration between 2 and 3 years through most part of the year. The scheme underperformed its benchmark (CRISIL Hybrid 85+15 - Conservative Index) since inception.
- c. **DSP MULTI ASSET ALLOCATION FUND:** The scheme has underperformed its benchmark (Composite Benchmark: 40% NIFTY500 TRI + 20% NIFTY Composite Debt Index + 15% Domestic Price of Physical Gold (based on London Bullion Market Association (LBMA) gold daily spot fixing price) + 5% iCOMDEX Composite Index + 20% MSCI World Index) since its inception i.e. September 27, 2023. Slightly lower equity allocation as compared to the benchmark resulted in a gap.
- D. INCOME SCHEMES AND COMMODITY EXCHANGE TRADED FUNDS**
- a. **DSP GILT FUND ('ERSTWHILE DSP GOVERNMENT SECURITIES FUND'):** The scheme outperformed its benchmark (CRISIL Dynamic Gilt Index) in the last Financial Year as it managed duration dynamically. The scheme benefited from the flattening of the government securities curve as it invested primarily in the 30y-40y government securities. Overall duration management has helped in maintaining consistent performance. The scheme has also outperformed its benchmark since inception.
- b. **DSP CREDIT RISK FUND:** The scheme has been closed for subscription due to uncertainties in recoveries from a few exposures, including large ones, and rumours of resolution bringing in speculative flows which become difficult to manage and are potentially inimical to long-term investors in the Fund. The small fund size poses challenges of getting quality papers and liquidity, but part inflows from one of the defaulted papers in the past has helped outperform the benchmark (CRISIL Credit Risk Debt B-II Index) in the past year but has underperformed the benchmark since inception.
- c. **DSP SAVINGS FUND:** The scheme outperformed its benchmark (CRISIL Money Market A-I Index) in the last financial year as it was running a passive roll-down strategy and money market rates started stabilising after MPC signalled the end of the rate hike cycle in the early part of the year. The scheme participated in the elevated spread of the 1-year asset over repo rate in the month of March and continue to hold on to this positioning through the year, instead of actively changing its interest rate risk. The scheme invests only in money market instruments, primarily Certificates of Deposit, Commercial Papers and Treasury Bills. The scheme has underperformed the benchmark since inception, as it was running as a Treasury Bill Fund prior to it being re-categorised as a money market fund in 2018.
- d. **DSP LOW DURATION FUND:** The scheme performed in line with its benchmark (NIFTY Low Duration Debt Index A-I) in the last financial year. The duration of the scheme was actively managed to balance the opportunities to earn higher accruals with risks emerging from low systemic liquidity during major part of the year. The scheme maintains a conservative credit profile, investing only in long term AAA rated Corporates/Banks in addition to government securities. The scheme has outperformed its benchmark since inception.
- e. **DSP BANKING & PSU DEBT FUND:** The scheme outperformed its benchmark (Nifty Banking & PSU Debt Index A-II) in the last financial year as it maintained aggressive duration and asset allocation profile. The scheme benefited from flattening in both government securities as well as AAA corporate bond curve as the scheme was invested in 10y+ Gsecs and 10y-15y AAA corporate bonds. The scheme has also outperformed its benchmark since inception.
- f. **DSP BOND FUND:** As mentioned last year, the scheme has moved to a more passive strategy by keeping the average maturity at ~4 years. This is also in line for the duration specified for Medium Term Funds. The scheme continues to invest in high quality papers. Outperformed its benchmark (CRISIL Medium Duration Debt A-III Index) in the last financial year. The return of benchmark since the inception of the scheme is not available, hence the performance comparison for since inception period is not given.
- g. **DSP 10Y G-SEC FUND:** The scheme outperformed its benchmark (CRISIL 10-year Gilt index) during the last one year. This scheme predominantly maintains allocation to benchmark (on the run) ten-year government security and is managed passively. This scheme has outperformed the benchmark since inception.
- h. **DSP SHORT TERM FUND:** The scheme outperformed its benchmark (CRISIL Short Duration Fund All Index) in the last Financial Year as it maintained aggressive duration profile and Risk adjusted allocation towards Credit assets. The scheme remained invested in 1-3Y quality AAA bonds and Government securities and increased allocation to AA+ assets. Overall duration management has helped to maintain consistent performance. The maturity profile remained well positioned for expected rally in G-sec and other assets. The scheme has outperformed its benchmark since inception.
- i. **DSP STRATEGIC BOND FUND:** The scheme outperformed its benchmark (CRISIL Dynamic Bond A-III Index) in the last Financial Year as it maintained aggressive duration and asset allocation. The scheme remained invested in primarily in the 10y+ segment in government securities and state government securities. Overall duration management has helped in maintaining consistent performance. The scheme has also outperformed its benchmark since inception.
- j. **DSP LIQUIDITY FUND:** The scheme performed in line with its benchmark (CRISIL Liquid Debt A-I Index) in the last financial year. The fund ran a conservative credit positioning through in the first 9 months of the year. It started adding credit exposures in the last quarter, as spreads on such assets had expanded due to tighter liquidity conditions emerging at the time. Since this category is predominantly used for cash management, the underlying portfolio securities are predominantly of high liquidity and credit quality. The scheme has outperformed its benchmark since inception.
- k. **DSP ULTRA SHORT FUND:** The scheme outperformed its benchmark (CRISIL Ultra Short Duration Debt A-I Index) during the last financial year. The scheme attempts to play the subtle moves in the money market curve through the year, influenced by changing liquidity conditions and demand/supply dynamics. It also allocates a portion of the portfolio to AA+ to AA- rated issuers in an effort to optimise returns. The scheme has underperformed its benchmark since inception.
- l. **DSP CORPORATE BOND FUND:** The scheme underperformed its benchmark (CRISIL Corporate Debt A-II Index) in the last financial year. The scheme was positioned to run as a passive roll down strategy with Government Securities and AAA Bonds with a balance maturity of 5 years (March 2027 targeted maturity). The scheme has underperformed its benchmark since inception.
- m. **DSP NIFTY 1D RATE LIQUID ETF (ERSTWHILE DSP LIQUID ETF):** The scheme has been providing current income, commensurate with relatively low risk while providing a high level of liquidity, primarily through a portfolio of Tri-party Repo, Repo in Government Securities, Reverse Repos and similar other overnight

instruments. The scheme has underperformed its benchmark (Nifty 1D Rate Index) in the last financial year and since inception mainly due to expenses and variance in the benchmark rate against actual deployment on a daily basis.

- n. **DSP OVERNIGHT FUND:** The scheme underperformed its benchmark (CRISIL Overnight Fund AI Index) in the last financial year as the index returns do not reflect expenses. The scheme has performed in line with its benchmark since inception as it deployed its funds in a combination of overnight instruments to optimise returns.
- o. **DSP FLOATER FUND:** The scheme outperformed its benchmark (CRISIL Short Duration Debt A-II Index) in the last financial year as it maintained a higher allocation to Floating rate bonds and dynamically managed the duration. The scheme remained invested in Government securities, state government securities, AAA and AA+ corporate bonds. The scheme has also outperformed since inception.
- p. **DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund:** The investment objective of the scheme is to track the Nifty SDL Plus G-Sec Jun 2028 30:70 Index by investing in Government Securities (G-Sec) and SDLs, maturing on or before June 2028 and seeks to generate returns that are commensurate (before fees and expenses) with the performance of the underlying Index, subject to tracking error & tracking difference. DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund has delivered under performance in last year and since inception, commensurate to the underlying index subject to the permissible tracking difference. The tracking difference was primarily due to expense charged by the fund, outflow from and inflows in funds and periodical rebalancing to align it with the benchmark.
- q. **DSP CRISIL SDL Plus G-Sec Apr 2033 50:50 Index Fund:** The investment objective of the scheme is to track the CRISIL SDL Plus G-Sec Apr 2033 50:50 Index by investing in Government Securities (G-Sec) and SDLs, maturing on or before April, 2033 and seeks to generate returns that are commensurate (before fees and expenses) with the performance of the underlying Index, subject to tracking error & tracking difference. DSP CRISIL SDL Plus G-Sec Apr 2033 50:50 Index Fund has delivered under performance in last year and since inception, commensurate to the underlying index subject to the permissible tracking difference. The tracking difference was primarily due to expense charged by the fund, outflow from and inflows in funds and periodical rebalancing to align it with the benchmark.
- r. **DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund:** The investment objective of the scheme is to track the Nifty SDL Plus G-Sec Sep 2027 50:50 Index by investing in Government Securities (G-Sec) and SDLs, maturing on or before September, 2027 and seeks to generate returns that are commensurate (before fees and expenses) with the performance of the underlying Index, subject to tracking error & tracking difference. DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund has delivered under performance in last year and since inception, commensurate to the underlying index subject to the permissible tracking difference. The tracking difference was primarily due to expense charged by the fund, outflow from and inflows in funds and periodical rebalancing to align it with the benchmark.
- s. **DSP S&P BSE LIQUID RATE ETF:** DSP S&P BSE Liquid Rate ETF has underperformed the benchmark S&P BSE Liquid Rate Index since inception during the last week on March 27, 2024 mainly because the index returns do not reflect any expenses. The scheme has underperformed since inception mainly due to expenses and variance in the benchmark rate against actual deployment on a daily basis.
- t. **DSP Silver ETF:** DSP Silver ETF has underperformed its benchmark (the domestic price of physical silver) in the last financial year and since inception. The underperformance to the benchmark is broadly caused by two main reasons - transaction costs and other scheme expenses.
- u. **DSP GOLD ETF:** DSP Gold ETF has underperformed its benchmark (the domestic price of physical gold) since the launch during this financial year. The underperformance to the benchmark is broadly caused by two main reasons - transaction costs and other scheme expenses.
- E. FIXED MATURITY PLANS ('FMPs') (CLOSED-ENDED SCHEMES):**
Details of these schemes are given in Annexure II. FMPs performed satisfactorily and in accordance with expectations at the time of their launches. However, their performance comparison with their respective benchmarks may vary depending on their tenor, portfolio construction, rating profile as well as sector allocation.
- V. BUSINESS OPERATIONS**
The Fund managed 64 open ended schemes and 4 closed ended schemes as on March 31, 2024. During the financial year 2023-2024, the following schemes were launched:

Sr. No.	Name of the scheme	Date of NFO launch	Subscriptions received in NFO (Rs. in Crs)
1	DSP Gold ETF	17-Apr-2023	5.29
2	DSP Nifty IT ETF	21-Jun-2023	14.69
3	DSP S&P BSE Sensex ETF	17-Jul-2023	6.02
4	DSP Nifty Private Bank ETF	17-Jul-2023	12.31
5	DSP Nifty PSU Bank ETF	17-Jul-2023	11.12
6	DSP Multi Asset Allocation Fund	7-Sep-2023	1,047.48
7	DSP Gold ETF Fund of Fund	3-Nov-2023	14.99
8	DSP Banking & Financial Services Fund	20-Nov-2023	508.25
9	DSP Nifty Smallcap250 Quality 50 Index Fund	5-Dec-2023	43.70
10	DSP Multicap Fund	8-Jan-2024	682.62
11	DSP Nifty Healthcare ETF	11-Jan-2024	7.80
12	DSP US Treasury Fund of Fund	7-Mar-2024	47.83
13	DSP S&P BSE Liquid Rate ETF	15-Mar-2024	10.43

VI. INVESTOR SERVICES

With a reach extending across India, the Fund caters to over 3.48 million folios through its extensive network. Operating via 39 offices and 213 Investor Service Centres (ISCs) managed by its Registrar and Transfer Agent, Computer Age Management Services Limited (CAMS), The AMC ensures accessibility and support for investors nationwide. The AMC's dedicated contact centre at Chennai prioritizes delivering consistently exceptional service to both investors and distributors. Whether it's addressing inquiries, or resolving concerns, our Contact Centre ensures a seamless and supportive experience for all stakeholders.

DSP Mutual Fund prioritizes delivering exceptional service to its investors, leveraging both digital platforms and physical touchpoints. Acknowledging the pivotal role of technology in today's dynamic landscape, DSP Mutual Fund is committed to offering investors a seamless and intuitive digital journey.

The AMC's online portal and mobile applications are designed to empower investors with convenient tools to oversee their investments, execute transactions, monitor performance, and access important information. Whether it's managing portfolios on-the-go or staying informed about market trends, 'The ultimate aim is to help investors reach their financial goals'

- Introducing a convenient solution, the AMC have launched an Online KYC modification facility, empowering investors to update their KYC details seamlessly through the DSP website. This initiative minimizes the need for physical documentation. Upon logging in to their account, investors can effortlessly navigate through the modification process. By submitting the required documentation online, they can update their KYC details with ease and efficiency.
- The AMC have implemented a proactive measure to ensure the security of our investors' assets by sending periodic reminders regarding nomination. In cases where nomination details are not available, these reminders serve as a gentle nudge to investors, encouraging them to nominate beneficiaries for their investments. We aim to safeguard the interests of our investors and their loved ones, providing peace of mind and security in their financial planning journey.
- The AMC have also taken steps to ensure compliance with regulatory requirements by sending periodic reminders to investors to update PAN / KYC in their folios, regarding KYC on hold due to PAN Aadhaar linking not done, email and or mobile could not be validated, etc. This was done to ensure seamless transaction processing and minimize any disruptions for our investors.
- Rolled out a many new features on our website, specifically designed to enhance the investor experience:
 1. **Streamlined Investment Journey:** Seamlessly initiate lump sum and SIP registrations together with just a few clicks, simplifying the investment process.
 2. **Repeat Transaction Functionality:** Easily replicate previous purchase transactions without the hassle of navigating through the entire investment procedure again.
 3. **SIP Top-up Capability:** Effortlessly increase contributions to existing SIPs by using the SIP Top Up facility.
- 4. **Minor Folio Creation:** Introducing a convenient facility for investors to create folios on behalf of minors.
- 5. **PAN-level OTM Registration:** Simplify recurring payment mandates with PAN-level registration, enabling investors to manage mandates across all folios without the need for separate registrations.

6. **Family Account Integration:** Introducing a family account feature, enabling investors to invite and access portfolios of their family members.

 - Introduced The Interactive Factsheet on AMC's website, a powerful, automated resource for investors. Designed to minimize data refresh delays, it now includes new features such as holding changes and scheme brochures enhancing accessibility and providing comprehensive insights for informed decision-making.
 - Enabled a facility where investors can register Systematic Transfer Plan (STP) and Systematic Withdrawal Plan (SWP) for future where initially it was restricted to three months. By enabling investors to set up STPs and SWPs for later dates, we aim to provide greater flexibility and convenience to investors, aligning with their financial goals and preferences.
 - The AMC have initiated a new approach of sending product-related communication to our investors which is driven by data and analytics. This innovative strategy enables us to send tailor made messages to our investors and this personalized approach is empowering investors with the knowledge and insights they need to make informed decisions about their financial future.
 - The AMC have created 10 user-friendly calculator tools example to assist investors in making informed decisions. These tools cover a wide range of financial planning needs, including House Purchase Planner, Child Education Planner, Vacation Savings Planner etc.

We strongly encourage our investors to validate their KYC in accordance with the latest guidelines. Please visit www.dspim.com to review the updated changes regarding KYC procedures. Ensuring that your KYC details are up to date is essential for maintaining compliance and facilitating smooth transaction processing.

We also urge investors to proactively review and update their information with us, including KYC details, PAN, email address, mobile number, Nominee details and bank account details. This ensures a seamless and convenient investment experience while complying with regulatory requirements.

Additionally, investors who have any unclaimed redemptions or unclaimed income distribution cum capital withdrawal amounts should reach out to the Fund.

VII. INVESTOR COMPLAINTS

The Trustees were pleased to note that the grievances, complaints and queries of investors and distributors were resolved promptly by the Client Response Team of the AMC. There were 58 complaints received during the financial year 2023-2024 which were all redressed within a reasonable time. The statement giving details of redressal of complaints received during the financial year is given in Annexure III attached to this Report.

Further, Clause 5.13.1 of SEBI Master Circular no. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024 prescribed a new format for disclosure of investor complaint on AMC and AMFI website on monthly basis. The link of the monthly disclosure being made by AMC on its website is appended below:

<https://www.dspim.com/mandatory-disclosures/monthly-investor-complaint-data>

The Trustees strongly advise investors to regularly check their account statements issued by the Fund and inform the AMC should there be any difference in the investors' details or the transaction details as reflected in the account statement. Investors are requested to reconcile their bank account statements with the account statement sent by the Fund and contact the AMC in case of any non receipt of redemption/Income distribution-cum capital withdrawal distribution ("IDCW distribution", erstwhile termed as "dividend" till March 31, 2021) proceeds. Investors can approach any of the AMC offices or contact the Call Centre for claiming the same.

We take this opportunity to encourage investors to provide their valuable feedback by email at service@dspim.com or call us on 1800-208-4499 / 1800-200-4499.

VIII. SIGNIFICANT ACCOUNTING POLICIES

Accounting policies for preparation of financial statements of all the schemes are in accordance with the MF Regulations and circulars issued thereunder.

IX. IDCW Distribution

DSPMF has made IDCW distributions in various schemes during the financial year 2023-2024. Details of distributions are available on the website (<https://www.dspim.com/investor-centre/idcw>)

X. UNCLAIMED IDCW DISTRIBUTION AND REDEMPTION AMOUNTS

Unitholders are requested to regularly check regarding receipt of IDCW distributions, redemption proceeds to ensure that no payment to the unitholders is lying unclaimed by them. The Fund also endeavours to follow up with the investors and distributors for any such payment instrument not encashed by the investor, within 90 days of sending the instrument.

As on March 31, 2024 the Fund had 2,29,179 unclaimed IDCW distribution cases amounting to Rs. 34,18,21,568.21 and 13,483 unclaimed Redemption cases amounting to Rs. 14,72,36,096.85. The unclaimed amounts have been invested in line with the Clause 14.3 of SEBI Master Circular no. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024 in DSP Overnight Fund - Unclaimed Plan in the Investors' folio. Scheme wise details of the same are given in Annexure IV.

Note: With effect from April 1, 2021 nomenclature of the term 'Dividend' has been changed to 'Income Distribution cum Capital Withdrawal ('IDCW').

XI. LARGE HOLDING IN THE SCHEMES (I.E. IN EXCESS OF 25% OF THE NET ASSETS) AS ON MARCH 31, 2024

There were no large holdings in any of the schemes of the Fund as on March 31, 2024

XII. PROXY VOTING POLICY

- a. In terms of the Clause 6.16 of SEBI Master Circular no. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, the Fund has adopted the Proxy Voting Policy and Procedures ('the Policy') for exercising voting rights in respect of securities held by the schemes. The Policy is attached as Annexure V.
- b. During FY 2023-24, the proxy voting was exercised by the AMC for and on behalf of the schemes of the Fund in 3137 general meeting resolutions (including postal ballots and Bond/Debtenture holder meeting) of 362 companies. The details of voting (resolutions) at general meetings (including postal ballots and Bond/Debtenture holder meeting) are as follows;

Summary of Votes cast during the Financial Year 2023-2024

Financial Year	Quarter	Total no. of resolutions	Break-up of Vote decision		
			For	Against	Abstained
2023-24	Jun-23	435	392	43	0
	Sep-23	2209	2014	195	0
	Dec-23	185	152	26	7
	Mar-24	308	257	50	1
	Total	3137	2815	314	8

- c. In terms of the requirement of Clause 6.16.7 of SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024 ; the AMC has obtained scrutinizer's certification from M/s. M. P. Chitale & Co., Chartered Accountants on the voting report for the Financial Year 2023-24. (Annexure VI).
- d. In adherence to the Clause no. 6.16.6 SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, DSP Mutual Fund has uploaded the disclosure of votes cast along with the detailed report and summary on its website within the stipulated timeline in the SEBI prescribed format. The details pertaining to the disclosure of votes cast can be accessed by clicking the given link:
<https://www.dspim.com/mandatory-disclosures/proxy-voting/proxy-voting-report-f.y-2023-24.xlsx>
<https://www.dspim.com/mandatory-disclosures/proxy-voting/proxy-voting.xlsx>

XIII. REPORTING ON DISCHARGE OF STEWARDSHIP RESPONSIBILITY

Securities and Exchange Board of India (SEBI) vide its circular CIR/CFD/CMD1/168 /2019, dated December 24, 2019, requires reporting of the status of compliance with the stewardship principle as part of its annual intimation to clients / beneficiaries. The stewardship code was applicable with effect from July 1, 2020.

The subsequent paragraphs detail the manner in which the elements of the stewardship code have been discharged by the AMC.

The Board of the DSP Asset Managers Private Limited ('the AMC') and DSP Trustee Private Limited (Trustee Company) had approved the policy on discharge of stewardship responsibilities. The policy on discharge of stewardship responsibilities ("Policy") sets out the framework and guidelines on discharge of the stewardship responsibilities of the AMC. The responsibility for the overall implementation and execution of policy rests with the Stewardship Committee of the AMC. Accordingly, the Stewardship Committee of the AMC, with an endeavor to safeguard the interests by enhancing monitoring and engagement with investee companies, has laid down certain principles. During the year, 4 stewardship meeting(s) were conducted.

Throughout the year, as part of responsible investing efforts, the AMC closely monitored and actively interacted with the investee companies. The AMC focused on various aspects such as their operational and financial performance, strategic decisions, corporate governance practices, and environmental, social, and governance (ESG) factors that could impact their success. The Stewardship Committee plays a vital role in this process. They have established a threshold level that determines the significance of our exposure to an investee company, which guides in deciding the level of engagement and intervention necessary with the investee company. Specifically, the investment team of the AMC ensures that companies meeting the threshold of 3% of equity of the investee company or 5% of assets under management (AUM) comply with the Stewardship policy. Additionally, the team also pays attention to companies that fall below this threshold but have experienced controversies or corporate governance events.

The monitoring and engagement activities cover a wide range of topics. The team delve into areas such as the company's strategic direction, overall performance, industry trends, management effectiveness, board composition, leadership quality, and corporate governance matters such as executive compensation, board structure (including factors like diversity and independent directors). The team is also actively involved in monitoring related party transactions and engaging with companies on environmental, social, and governance (ESG) issues. To gather information for our monitoring efforts, the AMC rely on publicly available data, conduct management meetings, analyze sell-side research, and gather industry insights. This comprehensive approach allows the AMC to stay informed and actively participate in shaping the success and sustainability of the companies we invest in.

The Status of Compliance with the Stewardship Code is stated below:

Principle	Description	Compliance status	Remarks
Principle 1	Institutional investors should formulate a comprehensive policy on the discharge of their stewardship responsibilities, publicly disclose it, review and update it periodically	Complied	The Policy on discharge of stewardship responsibilities (Policy) had been approved by the Board of the Company and Trustee Company. The Policy is disclosed on the website of the Company under mandatory disclosure section. https://www.dspim.com/mandatory-disclosures/stewardship/stewardship-policy.pdf
Principle 2	Institutional investors should have a clear policy on how they manage conflicts of interest in fulfilling their stewardship responsibilities and publicly disclose it.	Complied	The conflict of interest policy disclosed on the website of the AMC under mandatory disclosure section specifies various control measures and prescribes procedures to be followed by the AMC for identifying and managing conflicts. There was no instance of conflict of interest noted by the stewardship committee at its meeting held during the period in relation to any investee company.
Principle 3	Institutional investors should monitor their investee companies	Complied	The Investment Team of the AMC engages with the investee companies as part of the research process that leads to an investment in an investee company, which include meeting with the management. The stewardship committee at its periodic meetings has reviewed monitoring and engagement activities carried out by the investment team for the said period.
Principle 4	Institutional investors should have a clear policy on intervention in their investee companies. Institutional investors should also have a clear policy for collaboration with other institutional investors where required, to preserve the interests of the ultimate investors, which should be disclosed.	Complied	The Policy covers when and how to intervene, if any intervention is required in the investee companies. The stewardship committee reviews the intervention in the investee companies.
Principle 5	Mutual Funds should have a clear policy on voting and disclosure of voting activity	Complied	DSP Mutual Fund has comprehensive voting policy which includes details of mechanisms of voting, circumstances in which voting should be for/against, disclosure of voting, the voting policy, voting decisions (including rationale for decision), use of proxy voting/voting advisory services, etc. The quarterly voting disclosure are published on website under mandatory disclosure https://www.dspim.com/mandatory-disclosures/proxy-voting
Principle 6	Institutional investors should report periodically on their stewardship activities	Complied	This report on stewardship activities for Financial Year 2023-2024 is uploaded on the AMC website and forms part of the Annual Report which is being sent to the Unitholders

XIV. PRODUCT LABELING OF SCHEMES – RISK-O-METER

In accordance with clause 17.4.1 of the SEBI Master Circular no. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, Product Labelling in Mutual Fund schemes – Risk-o-meter, AMC/ Mutual Fund need to evaluate Risk-o-meter on a monthly basis and disclose the Risk-o-meter along with portfolio disclosure for all their schemes on their respective website and on AMFI website within stipulated timelines. As per SEBI mandate and in order to inform investors about the change in risk-o-meter of schemes during the financial year, the below table indicates the changes in risk-o-meter of the schemes basis the portfolio as on March 31, 2024 during Financial Year 2023-24.

Sr. No.	Name of the Scheme	Risk-o-meter at the Start of the Financial Year	Risk-o-meter at the end of the Financial Year	No of times Risk-o-meter has changed during the Financial Year
1.	DSP 10Y G-Sec Fund	Moderate	Moderate	-
2.	DSP Arbitrage Fund	Low	Low	-
3.	DSP Banking & PSU Debt Fund	Moderate	Moderate	2
4.	DSP Bond Fund	Moderate	Moderate	-
5.	DSP Corporate Bond Fund	Moderate	Moderate	-

Sr. No.	Name of the Scheme	Risk-o-meter at the Start of the Financial Year	Risk-o-meter at the end of the Financial Year	No of times Risk-o-meter has changed during the Financial Year
6.	DSP Credit Risk Fund	Moderately High	Moderately High	-
7.	DSP CRISIL SDL Plus G-Sec Apr 2033 50:50 Index Fund	Moderately High	Moderate	1
8.	DSP Dynamic Asset Allocation Fund	Moderately High	Moderate	7
9.	DSP Equity & Bond Fund	Very High	Very High	-
10.	DSP Equity Opportunities Fund	Very High	Very High	-
11.	DSP Equity Savings Fund	Moderately High	Moderately High	2
12.	DSP Flexi Cap Fund	Very High	Very High	-
13.	DSP Floater Fund	Low to Moderate	Moderate	1
14.	DSP Focus Fund	Very High	Very High	-
15.	DSP Global Allocation Fund of Fund	Very High	Very High	-
16.	DSP Global Innovation Fund of Fund	Very High	Very High	-
17.	DSP Gilt Fund ('Erstwhile known as DSP Government Securities Fund')	Moderately High	Moderate	3
18.	DSP Healthcare Fund	Very High	Very High	-
19.	DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)	Very High	Very High	-
20.	DSP Liquidity Fund	Low to Moderate	Moderate	1
21.	DSP Low Duration Fund	Low to Moderate	Low to Moderate	-
22.	DSP Mid Cap Fund	Very High	Very High	-
23.	DSP Natural Resources and New Energy Fund	Very High	Very High	-
24.	DSP Nifty 1D Rate Liquid ETF (erstwhile known as DSP Liquid ETF)	Low	Low	-
25.	DSP NIFTY 50 EQUAL WEIGHT ETF	Very High	Very High	-
26.	DSP Nifty 50 Equal Weight Index Fund (erstwhile known as DSP Equal Nifty 50 Fund)	Very High	Very High	-
27.	DSP Nifty 50 ETF	Very High	Very High	-
28.	DSP Nifty 50 Index Fund	Very High	Very High	-
29.	DSP Nifty Bank ETF	Very High	Very High	-
30.	DSP Nifty Midcap 150 Quality 50 ETF	Very High	Very High	-
31.	DSP Nifty Midcap 150 Quality 50 Index Fund	Very High	Very High	-
32.	DSP Nifty Next 50 Index Fund	Very High	Very High	-
33.	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund	Moderate	Moderate	-
34.	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund	Moderate	Low to Moderate	1
35.	DSP Overnight Fund	Low	Low	-
36.	DSP Quant Fund	Very High	Very High	-
37.	DSP Regular Savings Fund	Moderately High	Moderately High	2
38.	DSP Savings Fund	Moderate	Moderate	2
39.	DSP Short Term Fund	Moderate	Moderate	-
40.	DSP Silver ETF	Very High	Very High	-
41.	DSP Small Cap Fund	Very High	Very High	-
42.	DSP Strategic Bond Fund	Moderate	Moderate	-
43.	DSP ELSS Tax Saver Fund	Very High	Very High	-
44.	DSP Top 100 Equity Fund	Very High	Very High	-
45.	DSP Ultra Short Fund	Moderate	Low to Moderate	3
46.	DSP US Flexible^ Equity Fund	Very High	Very High	-
47.	DSP Value Fund	Very High	Very High	-
48.	DSP World Agriculture Fund	Very High	Very High	-
49.	DSP World Energy Fund	Very High	Very High	-
50.	DSP World Gold Fund of Fund	Very High	Very High	-
51.	DSP World Mining Fund	Very High	Very High	-
52.	DSP FMP Series - 264 - 60M - 17D	Moderate	Low to Moderate	1
53.	DSP FMP Series - 267 - 1246 Days	Moderate	Low to Moderate	1
54.	DSP FMP Series - 268 - 1281 Days	Low to Moderate	Low to Moderate	2

Sr. No.	Name of the Scheme	Risk-o-meter at the Start of the Financial Year	Risk-o-meter at the end of the Financial Year	No of times Risk-o-meter has changed during the Financial Year
55.	DSP FMP Series - 270 - 1144 Days	Moderate	Low to Moderate	1
56.	DSP Gold ETF*	-	High	-
57.	DSP NIFTY IT ETF*	-	Very High	-
58.	DSP NIFTY PSU BANK ETF*	-	Very High	-
59.	DSP NIFTY PRIVATE BANK ETF*	-	Very High	-
60.	DSP S&P BSE SENSEX ETF*	-	Very High	-
61.	DSP Multi Asset Allocation Fund*	-	Very High	2
62.	DSP Gold ETF Fund of Fund*	-	High	-
63.	DSP Banking & Financial Services Fund*	-	Very High	1
64.	DSP Nifty Smallcap250 Quality 50 Index Fund*	-	Very High	-
65.	DSP Multicap Fund*	-	Very High	1
66.	DSP Nifty Healthcare ETF*	-	Very High	-
67.	DSP US Treasury Fund of Fund*	-	Very High	-
68.	DSP S&P BSE Liquid Rate ETF*	-	Low	-

*The Schemes were launched during the Financial Year 2023-2024 and hence the Risk-o-meter values at the start of the Financial Year (as on April 01, 2023) are not available.

Further, number of times of change in the riskometer during the Financial year for such schemes are considered since the first portfolio disclosure.

^The term "Flexible" in the name of the Scheme signifies that the Investment Manager of the Underlying Fund can invest either in Growth or value investment characteristic securities placing an emphasis as the market outlook warrants.

XV. UPDATE ON EVENTS OCCURRED DURING FINANCIAL YEAR 2023 -2024

Update during Financial Year 2023 -2024 on Credit Events

Issuer Name	Security	Scheme	Original Exposure (Rs. Cr)	Value as on March 31, 2024 (Rs. Cr)	% To Net Assets of the Scheme (As on March 31, 2024)	Haircut %	Summary/Update
IL&FS ENERGY DEVELOPMENT COMPANY LIMITED	0% IL&FS ENERGY DEVELOPMENT COMPANY LIMITED NCD 28062019	DSP CREDIT RISK FUND	77	0	0.00	100%	1. The AMC has filed Company Application No. 19 of 2024 ("Company Application") in Company Petition Number 3638 of 2018 before National Company Law Tribunal, at Mumbai ("NCLT") on 28th December, 2023 against Grant Thornton India (Bharat) LLP, Infrastructure Leasing and Financial Services Limited ("IL&FS") and IDBI Trusteeship Limited. The said Company Application seeks, inter-alia, admission of DSP's claim amounting to INR 357 Crores (i.e., guarantee claim due and payable from IL&FS under the Debenture Trust Deed and Parent Agreement, both, dated 22nd March, 2016) in the insolvency resolution process of IL&FS. GT and ITSL had filed their respective replies to the Company Application. Rejoinders were filed to replies filed by GT and ITSL to the Company Application. No reply to the Company Application is filed by IL&FS, thus far. The Company Application was heard on various dates namely 17th January, 2024, 12th February, 2024, 11th March, 2024 and 12th April, 2024. Pursuant to the direction of the NCLT, Written Submissions on behalf of DSP have been filed. The Company Application is scheduled for hearing, next, on 29th April, 2024. NCLT vide an order dated 13th May, 2024 (and, made available on 22nd May, 2024), the NCLT declined to grant the relief(s) sought by the AMC in the Company Application. AMC is contemplating appealing the said order dated 13 th May, 2024 passed by the NCLT before the National Company Law Appellate Tribunal, at New Delhi.

Issuer Name	Security	Scheme	Original Exposure (Rs. Cr)	Value as on March 31, 2024 (Rs. Cr)	% To Net Assets of the Scheme (As on March 31, 2024)	Haircut %	Summary/Update
		DSP FMP - SERIES 196 - 37M	23	0	0	100%	<p>2. The total exposure of IL&FS Energy Development Company Limited across two schemes of the Fund was Rs. 257.82 Crores. This interim distribution (Round 1) amounting to Rs. ~0.24 Cr. Was recognized as realized income on July 06, 2023 and reflected in NAV published for July 06, 2023.</p> <p>Further, the interim distribution (Round 2) amounting to Rs. ~0.10 Cr. was received on March 01, 2024 and was recognized as realized income on March 01, 2024 and reflected in NAV published for March 01, 2024.</p> <p>3. An interim distribution amounting to Rs. 24.81 Crores was received from IL&FS Transportation Networks Limited on October 19, 2023 against the total exposure of Rs. 382.15 Crores across six schemes of the Fund. This interim distribution was recognized as realized income on October 19, 2023 and reflected in NAV published for October 19, 2023.</p>
	0% IL&FS ENERGY DEVELOPMENT COMPANY LIMITED NCD 07062019	DSP CREDIT RISK FUND	100	0	0	100%	
IL&FS TRANSPORTATION NETWORKS LIMITED	0% IL&FS TRANSPORTATION NETWORKS LIMITED NCD SERIES A 23032019	DSP ULTRA SHORT FUND	50	0	0	100%	
		DSP EQUITY & BOND FUND	45	0	0	100%	
		DSP FMP - SERIES 195 - 36M	4.5	0	0	100%	
		DSP REGULAR SAVINGS FUND	14	0	0	100%	
		DSP BOND FUND	10	0	0	100%	
		DSP CREDIT RISK FUND	176.5	0	0	100%	

XVI. STATUTORY DETAILS

- The Fund was set up as a Trust and the settlors/sponsors are DSP ADIKO Holdings Private Limited & DSP HMK Holdings Private Limited. The Trustee and Investment Manager to the Fund are DSP Trustee Private Limited and DSP Asset Managers Private Limited respectively. The Sponsors are not responsible or liable for any loss resulting from the operation of the schemes of the Fund beyond their initial contribution (to the extent contributed) of Rs. 1 lakh for setting up the Fund, and such other accretions/additions to the same, if any.
- The price and redemption value of the units, and income from them, can go up as well as down with fluctuations in the market value of its underlying investments.
- Full Annual Report shall be disclosed on the website (www.dspim.com) and shall be available for inspection at the Head Office of the Mutual Fund at 10th Floor, Mafatal Centre, Nariman Point, Mumbai - 400021. On written request, present and prospective unit holder/investors can obtain a physical copy of the trust deed, the full annual report of the Fund and scheme related documents at a nominal price.
- The unitholders, if they so desire, may request for the annual report of the AMC. Further, the annual report of AMC has been displayed on the website of the Fund in machine readable format.

XVII. LIABILITY AND RESPONSIBILITY OF THE TRUSTEE AND THE SETTLORS

The Trustee's primary responsibility is to safeguard the interests of the unit holders and, inter alia, ensure that the AMC functions in the interests of investors and in accordance with the MF Regulations, the provisions of the Trust Deed, and the Scheme Information Documents of the schemes of the Fund. As per the information provided to the Trustee's by the AMC and various discussions held with AMC officials at meetings of its Board and Committee, the Trustee's are of the opinion that the AMC has operated in the interests of the unit holders and functioned in compliance with the MF Regulations.

The Settlers are not responsible or liable for any loss or shortfall resulting from the operations of the schemes beyond the initial contribution of Rs. 1 lakh made by them towards setting up the Fund and such other accretions and additions to the corpus set up by the Settlers.

XVIII. ACKNOWLEDGEMENTS

The Trustees wish to thank the Government of India, the Securities and Exchange Board of India (SEBI), the Reserve Bank of India (RBI) and the Association of Mutual Funds in India (AMFI) for their support and guidance.

The Trustees would also like to thank the Auditors, Custodian, Fund Accountant, Registrar & Transfer Agent, Bankers, Distributors, Brokers, Stock Exchanges, Depositories, KYC Registration Agencies, CERSAI and all other service providers for their valuable support.

The Trustees also wish to thank all the Unitholders for their continued faith in the Fund and their strong support.

For and on behalf of DSP Trustee Private Limited

sd/-	sd/-
Ms. Pravin Tripathi	Ms. Dharmishta Raval
Director	Director
DIN 06913463	DIN 02792246

Place: Mumbai

Date: July 19, 2024

Annexure IA**INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.**

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme ^{^*}	Benchmark	Scheme ^{^*}	Benchmark	
1	DSP Flexi Cap Fund	Flexi Cap Fund - An open ended dynamic equity scheme investing across large cap, mid cap, small cap stocks	The primary investment objective of the Scheme is to seek to generate long term capital appreciation, from a portfolio that is substantially constituted of equity securities and equity related securities of issuers domiciled in India. This shall be the fundamental attribute of the Scheme. There is no assurance that the investment objective of the Scheme will be realized.	Nifty 500 TRI	Regular	29-Apr-97	36.07%	40.49%	19.01%	15.09%	8,476.72
					Direct	01-Jan-13	37.46%	40.49%	15.68%	14.97%	1,500.80
2	DSP Equity Opportunities Fund	Large & Mid Cap Fund- An open ended equity scheme investing in both large cap and mid cap stocks	The primary investment objective is to seek to generate long term capital appreciation from a portfolio that is substantially constituted of equity and equity related securities of large and midcap companies. From time to time, the fund manager will also seek participation in other equity and equity related securities to achieve optimal portfolio construction. There is no assurance that the investment objective of the Scheme will be realized.	Nifty Large Midcap 250 TRI	Regular	16-May-00	42.27%	45.98%	17.80%	NA	9,282.78
					Direct	01-Jan-13	43.65%	45.98%	17.32%	NA	1,529.84

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme ^{^*}	Benchmark	Scheme ^{^*}	Benchmark	
3	DSP Top 100 Equity Fund	Large Cap Fund- An open ended equity scheme predominantly investing in large cap stocks.	The primary investment objective is to seek to generate long term capital appreciation from a portfolio that is substantially constituted of equity and equity related securities of large cap companies. From time to time, the fund manager will also seek participation in other equity and equity related securities to achieve optimal portfolio construction. There is no assurance that the investment objective of the Scheme will be realized.	S&P BSE 100 TRI (Refer note 1)	Regular	10-Mar-03	36.67%	34.18%	19.00%	18.04%	3,073.10
					Direct	01-Jan-13	37.74%	34.18%	12.48%	14.31%	477.78
4	DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)	An open ended equity scheme following economic reforms and/or Infrastructure development theme	The primary investment objective of the Scheme is to seek to generate capital appreciation, from a portfolio that is substantially constituted of equity securities and equity related securities of corporates, which could benefit from structural changes brought about by continuing liberalization in economic policies by the Government and/ or from continuing investments in infrastructure, both by the public and private sector. There is no assurance that the investment objective of the Scheme will be realized.	S&P BSE India Infrastructure TRI (Refer note 2)	Regular	11-Jun-04	64.87%	104.56%	18.00%	NA	2,953.52
					Direct	01-Jan-13	66.31%	104.56%	17.43%	NA	411.00

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme ^{^*}	Benchmark	Scheme ^{^*}	Benchmark	
5	DSP Mid Cap Fund	Mid Cap Fund- An open ended equity scheme predominantly investing in mid cap stocks	The primary investment objective is to seek to generate long term capital appreciation from a portfolio that is substantially constituted of equity and equity related securities of midcap companies. From time to time, the fund manager will also seek participation in other equity and equity related securities to achieve optimal portfolio construction. There is no assurance that the investment objective of the Scheme will be realized.	Nifty Midcap 150 TRI	Regular	14-Nov-06	41.31%	57.54%	15.16%	15.66%	13,198.21
					Direct	01-Jan-13	42.62%	57.54%	17.72%	19.48%	2,770.40
6	DSP ELSS Tax Saver Fund	An open ended equity linked saving scheme with a statutory lock in of 3 years and tax benefit	The primary investment objective of the Scheme is to seek to generate medium to long-term capital appreciation from a diversified portfolio that is substantially constituted of equity and equity related securities of corporates, and to enable investors avail of a deduction from total income, as permitted under the Income Tax Act, 1961 from time to time. There is no assurance that the investment objective of the Scheme will be realized.	Nifty 500 TRI	Regular	18-Jan-07	40.33%	40.49%	15.11%	12.18%	10,571.79
					Direct	01-Jan-13	41.62%	40.49%	18.05%	14.97%	3,505.43
7	DSP Small Cap Fund	Small Cap Fund- An open ended equity scheme predominantly investing in small cap stocks	The primary investment objective is to seek to generate long term capital appreciation from a portfolio that is substantially constituted of equity and equity related securities of small cap companies. From time to time, the fund manager will also seek participation in other equity and equity related securities to achieve optimal portfolio construction. There is no assurance that the investment objective of the Scheme will be realized.	S&P BSE 250 Small Cap TRI (Refer note 3)	Regular	14-Jun-07	44.40%	59.31%	17.78%	10.80%	10,042.43
					Direct	01-Jan-13	45.65%	59.31%	22.33%	15.01%	2,996.34

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme^*	Benchmark	Scheme ^*	Benchmark	
8	DSP Natural Resources and New Energy Fund	An open ended equity scheme investing in Natural Resources and Alternative Energy sector	The primary investment objective of the Scheme is to seek to generate capital appreciation and provide long term growth opportunities by investing in equity and equity related securities of companies domiciled in India whose predominant economic activity is in the: (a) discovery, development, production, or distribution of natural resources, viz., energy, mining etc.; (b) alternative energy and energy technology sectors, with emphasis given to renewable energy, automotive and on-site power generation, energy storage and enabling energy technologies. The Scheme will also invest a certain portion of its corpus in the equity and equity related securities of companies domiciled overseas, which are principally engaged in the discovery, development, production or distribution of natural resources and alternative energy and/or the units/ shares of BlackRock Global Funds – Sustainable Energy Fund, BlackRock Global Funds – World Energy Fund and similar other overseas mutual fund schemes. There is no assurance that the investment objective of the Scheme will be realized.	Composite Benchmark1 (Refer note 4)	Regular	25-Apr-08	44.73%	45.54%	14.08%	8.94%	568.71
					Direct	03-Jan-13	46.29%	45.54%	18.34%	12.69%	422.24

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme ^{^*}	Benchmark	Scheme ^{^*}	Benchmark	
9	DSP Focus Fund	An open ended equity scheme investing in maximum 30 stocks. The Scheme shall focus on multi cap stocks.	The primary investment objective of the Scheme is to generate long-term capital growth from a portfolio of equity and equity-related securities including equity derivatives. The portfolio will consist of multi cap companies by market capitalisation. The Scheme will hold equity and equity-related securities including equity derivatives, of upto 30 companies. The Scheme may also invest in debt and money market securities, for defensive considerations and/or for managing liquidity requirements. There is no assurance that the investment objective of the Scheme will be realized.	Nifty 500 TRI	Regular	10-Jun-10	39.74%	40.49%	11.34%	13.28%	1,748.67
					Direct	01-Jan-13	41.20%	40.49%	13.88%	14.97%	440.31
10	DSP World Gold Fund of Fund	An open ended fund of fund scheme which invests into units/ securities issued by overseas Exchange Traded Funds (ETFs) and/ or overseas funds and/ or units issued by domestic mutual funds that provide exposure to Gold/Gold Mining theme.	The primary investment objective of the Scheme is to seek capital appreciation by investing in units/ securities issued by overseas Exchange Traded Funds (ETFs) and/ or overseas funds and/ or units issued by domestic mutual funds that provide exposure to Gold/Gold Mining theme. The Scheme may also invest a certain portion of its corpus in money market securities and/ or money market/ liquid schemes of DSP Mutual Fund, in order to meet liquidity requirements from time to time. However, there is no assurance that the investment objective of the Scheme will be realized.	FTSE Gold Mine TR (in INR terms)	Regular	14-Sep-07	-2.42%	0.35%	3.45%	3.96%	412.72
					Direct	02-Jan-13	-1.80%	0.35%	0.09%	1.64%	384.69

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme^*	Benchmark	Scheme ^*	Benchmark	
11	DSP World Energy Fund	An open ended fund of fund scheme investing in BlackRock Global Funds – World Energy Fund (BGF – WEF) and BlackRock Global Funds – Sustainable Energy Fund (BGF – SEF)	The primary investment objective of the Scheme is to seek capital appreciation by investing predominantly in the units of BlackRock Global Funds – World Energy Fund and BlackRock Global Funds – Sustainable Energy Fund. The Scheme may, at the discretion of the Investment Manager, also invest in the units of other similar overseas mutual fund schemes, which may constitute a significant part of its corpus. The Scheme may also invest a certain portion of its corpus in money market securities and/ or money market/ liquid schemes of DSP Mutual Fund, in order to meet liquidity requirements from time to time. There is no assurance that the investment objective of the Scheme will be realized.	Composite Benchmark2	Regular	14-Aug-09	0.26%	24.23%	4.05%	12.33%	39.10
						Direct	03-Jan-13	0.87%	24.23%	4.52%	12.01%
12	DSP World Mining Fund	An open ended fund of fund scheme investing in BlackRock Global Funds – World Mining Fund (BGF – WMF)	The primary investment objective of the Scheme is to seek capital appreciation by investing predominantly in the units of BlackRock Global Funds – World Mining Fund. The Scheme may, at the discretion of the Investment Manager, also invest in the units of other similar overseas mutual fund schemes, which may constitute a significant part of its corpus. The Scheme may also invest a certain portion of its corpus in money market securities and/ or money market/ liquid schemes of DSP Mutual Fund, in order to meet liquidity requirements from time to time. There can be no assurance that the investment objective of the Scheme will be realized.	MSCI ACWI Metals and Mining 30% Buffer 10/40 (1994) Net Total Return Index	Regular	29-Dec-09	-5.51%	3.23%	3.22%	5.04%	65.37
						Direct	03-Jan-13	-4.91%	3.23%	3.91%	6.04%

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme ^{^*}	Benchmark	Scheme ^{^*}	Benchmark	
13	DSP World Agriculture Fund	An open ended fund of fund scheme investing in BlackRock Global Funds – Nutrition Fund	The primary investment objective of the Scheme is to seek capital appreciation by investing predominantly in units of BlackRock Global Funds Nutrition Fund (BGF - NF). The Scheme may, at the discretion of the Investment Manager, also invest in the units of other similar overseas mutual fund schemes, which may constitute a significant part of its corpus. The Scheme may also invest a certain portion of its corpus in money market securities and/ or money market/ liquid schemes of DSP Mutual Fund, in order to meet liquidity requirements from time to time. However, there is no assurance that the investment objective of the Scheme will be realized. It shall be noted 'similar overseas mutual fund schemes' shall have investment objective, investment strategy and risk profile/consideration similar to those of BGF – NF.	MSCI ACWI Net Total Return	Regular	19-Oct-11	-6.53%	25.02%	4.98%	14.92%	10.82
					Direct	02-Jan-13	-6.07%	25.02%	3.85%	13.81%	6.14

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme ^{^*}	Benchmark	Scheme ^{^*}	Benchmark	
14	DSP US Flexible [^] Equity Fund	An open ended fund of fund scheme investing in BlackRock Global Funds – US Flexible Equity Fund	The primary investment objective of the Scheme is to seek capital appreciation by investing predominantly in units of Blackrock Global Funds US Flexible Equity Fund (BGF - USFEF). The Scheme may, at the discretion of the Investment Manager, also invest in the units of other similar overseas mutual fund schemes, which may constitute a significant part of its corpus. The Scheme may also invest a certain portion of its corpus in money market securities and/ or money market/ liquid schemes of DSP Mutual Fund, in order to meet liquidity requirements from time to time. It shall be noted 'similar overseas mutual fund schemes' shall have investment objective, investment strategy and risk profile/ consideration similar to those of BGF – USFEF. The term "Flexible" in the name of the Scheme signifies that the Investment Manager of the Underlying Fund can invest either in growth or value investment characteristic securities placing an emphasis as the market outlook warrants. There is no assurance that the investment objective of the Scheme will be realized.	Russell 1000 TR Index	Regular	03-Aug-12	26.79%	31.83%	15.43%	18.21%	436.54
					Direct	03-Jan-13	27.85%	31.83%	16.35%	18.44%	452.71

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme ^{^*}	Benchmark	Scheme ^{^*}	Benchmark	
15	DSP Dynamic Asset Allocation Fund	An open ended dynamic asset allocation fund	The investment objective of the Scheme is to seek capital appreciation by managing the asset allocation between equity and fixed income securities. The Scheme will dynamically manage the asset allocation between equity and fixed income. Equity allocation will be decided based on a combination of valuation and momentum while fixed income and arbitrage will be resultant allocation. The Scheme intends to generate long-term capital appreciation by investing in equity and equity related instruments and seeks to generate income through investments in fixed income securities and by using arbitrage and other derivative strategies. However, there can be no assurance that the investment objective of the scheme will be realized.	CRISIL Hybrid 50+50 - Moderate Index	Regular	06-Feb-14	19.88%	22.65%	8.80%	12.82%	2,615.57
					Direct	06-Feb-14	21.32%	22.65%	10.10%	12.82%	460.52
16	DSP Equity & Bond Fund	An open ended hybrid scheme investing predominantly in equity and equity related instruments	The primary investment objective of the Scheme is to seek to generate long term capital appreciation and current income from a portfolio constituted of equity and equity related securities as well as fixed income securities (debt and money market securities). There is no assurance that the investment objective of the Scheme will be realized.	CRISIL Hybrid 35+65 - Aggressive Index	Regular	27-May-99	28.46%	27.26%	14.53%	NA	8,156.82
					Direct	01-Jan-13	29.78%	27.26%	14.15%	NA	648.59

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme^*	Benchmark	Scheme ^*	Benchmark	
17	DSP Regular Savings Fund	An open ended hybrid scheme investing predominantly in debt instruments	The primary investment objective of the scheme is to seek to generate income, consistent with prudent risk, from a portfolio which is substantially constituted of quality debt securities. The Scheme will also seek to generate capital appreciation by investing a smaller portion of its corpus in equity and equity related securities of issuers domiciled in India. There is no assurance that the investment objective of the Schemes will be realized.	CRISIL Hybrid 85+15 - Conservative Index	Regular	11-Jun-04	14.02%	12.46%	8.64%	8.58%	146.93
					Direct	02-Jan-13	14.74%	12.46%	8.55%	9.08%	27.10
18	DSP Liquidity Fund	An open ended liquid scheme. A relatively low interest rate risk and moderate credit risk.	The primary investment objective of the Scheme is to seek to generate a reasonable return commensurate with low risk and a high degree of liquidity, from a portfolio constituted of money market securities and high quality debt securities. There is no assurance that the investment objective of the Scheme will be realized.	CRISIL Liquid Debt A-I Index	Regular	11-Mar-98	7.16%	7.25%	6.92%	6.79%	1,724.31
					Direct	31-Dec-12	7.25%	7.25%	6.81%	6.72%	5,008.04
19	DSP Ultra Short Fund	An open ended ultra-short term debt scheme investing in debt and money market securities such that the Macaulay duration of the portfolio is between 3 months and 6 months (please refer page no. 21 under the section "Where will the Scheme invest?" of SID for details on Macaulay's Duration). A relatively low interest rate risk and moderate credit risk.	The primary investment objective of the Scheme is to seek to generate returns commensurate with risk from a portfolio constituted of money market securities and/or debt securities. There is no assurance that the investment objective of the Scheme will be realized.	CRISIL Ultra Short Duration Debt A-I Index	Regular	31-Jul-06	6.84%	7.61%	6.66%	7.49%	1,440.66
					Direct	01-Jan-13	7.62%	7.61%	7.08%	7.22%	787.09

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme ^{^*}	Benchmark	Scheme ^{^*}	Benchmark	
20	DSP Strategic Bond Fund	An open ended dynamic debt scheme investing across duration. A relatively high interest rate risk and moderate credit risk.	The primary investment objective of the Scheme is to seek to generate optimal returns with high liquidity through active management of the portfolio by investing in high quality debt and money market securities. There is no assurance that the investment objective of the Schemes will be realized.	CRISIL Dynamic Bond A-III Index	Regular	09-May-07	10.30%	8.10%	7.55%	8.33%	306.87
					Direct	01-Jan-13	11.01%	8.10%	8.17%	7.90%	624.88
21	DSP 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.	The primary investment objective of the Scheme is to seek to generate returns commensurate with risk from a portfolio constituted of money market securities and/or debt securities. There is no assurance that the investment objective of the Schemes will be realized.	CRISIL Credit Risk Debt B-II Index	Regular	13-May-03	15.66%	8.26%	6.82%	8.47%	135.44
					Direct	01-Jan-13	16.53%	8.26%	7.92%	8.65%	59.79
22	DSP Short Term Fund	An open ended short term debt scheme investing in debt and money market securities such that the Macaulay duration of the portfolio is between 1 year and 3 years (please refer page no. 19 under the section "Where will the Scheme invest?" for details on Macaulay's Duration). A moderate interest rate risk and relatively low credit risk	The primary investment objective of the Scheme is to seek to generate returns commensurate with risk from a portfolio constituted of money market securities and/or debt securities. There is no assurance that the investment objective of the Scheme will be realized.	CRISIL Short Duration Debt A-II Index	Regular	09-Sep-02	7.03%	7.54%	6.91%	7.05%	598.31
					Direct	01-Jan-13	7.69%	7.54%	7.79%	7.61%	2,397.48

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme ^{^*}	Benchmark	Scheme ^{^*}	Benchmark	
23	DSP Bond Fund	An open ended medium term debt scheme investing in debt and money market securities such that the Macaulay duration of the portfolio is between 3 years and 4 years (please refer page no. 33 under the section "Where will the Scheme invest" for details on Macaulay's Duration). A relatively high interest rate risk and moderate credit risk.	The primary investment objective of the Scheme is to seek to generate an attractive return, consistent with prudent risk, from a portfolio which is substantially constituted of high quality debt securities, predominantly of issuers domiciled in India. This shall be the fundamental attribute of the Scheme. As a secondary objective, the Scheme will seek capital appreciation. The Scheme will also invest a certain portion of its corpus in money market securities, in order to meet liquidity requirements from time to time. There is no assurance that the investment objective of the Scheme will be realized.	CRISIL Medium Duration Debt A-III Index	Regular	29-Apr-97	7.55%	7.44%	7.70%	NA	213.89
					Direct	01-Jan-13	7.92%	7.44%	6.93%	NA	145.56
24	DSP Gilt Fund ('Erstwhile known as DSP Government Securities Fund')	An open ended debt scheme investing in government securities across maturity. A relatively high interest rate risk and relatively low credit risk.	The primary objective of the Scheme is to generate income through investment in securities issued by Central and/or State Government of various maturities. There is no assurance that the investment objective of the Schemes will be realized.	Crisil Dynamic Gilt Index	Regular	30-Sep-99	9.40%	8.64%	9.23%	8.66%	176.37
					Direct	01-Jan-13	10.01%	8.64%	8.28%	7.58%	579.02
25	DSP Savings Fund	An open ended debt scheme investing in money market instruments. A relatively low interest rate risk and moderate credit risk.	The primary investment objective of the Scheme is to generate income through investment in a portfolio comprising of money market instruments with maturity less than or equal to 1 year. There is no assurance that the investment objective of the Schemes will be realized.	CRISIL Money Market A-I Index	Regular	30-Sep-99	7.32%	7.51%	6.62%	7.13%	885.29
					Direct	01-Jan-13	7.58%	7.51%	6.97%	7.02%	2,814.19

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme ^{^*}	Benchmark	Scheme ^{^*}	Benchmark	
26	DSP Banking & 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 relatively low credit risk.	The primary investment objective of the Scheme is to seek to generate income and capital appreciation by primarily investing in a portfolio of high quality debt and money market securities that are issued by banks and public sector entities/ undertakings. There is no assurance that the investment objective of the Scheme will be realized.	Nifty Banking & PSU Debt Index A-II	Regular	14-Sep-13	7.74%	7.20%	7.67%	7.53%	689.28
					Direct	14-Sep-13	8.00%	7.20%	7.99%	7.53%	1,686.30
27	DSP Global Allocation Fund of Fund	An open-ended fund of fund scheme investing in Global (including Indian) Equity funds/ETFs & Fixed income funds/ETFs.	The primary investment objective of the Scheme is to seek capital appreciation by dynamically investing in units of Global (including Indian) Equity funds/ETFs & Fixed income funds/ETFs. The Scheme may also invest a certain portion of its corpus in money market securities and/ or money market/liquid schemes of DSP Mutual Fund, in order to meet liquidity requirements from time to time. However, there is no assurance that the investment objective of the Scheme will be realized.	MSCI ACWI Net total returns index	Regular	21-Aug-14	15.49%	25.02%	7.13%	12.08%	27.56
					Direct	21-Aug-14	16.19%	25.02%	7.67%	12.08%	31.40
28	DSP 10Y G-Sec Fund	Open ended debt scheme investing in government securities having a constant maturity of 10 years. A relatively high interest rate risk and relatively low credit risk.	The investment objective of the Scheme is to seek to generate returns commensurate with risk from a portfolio of Government Securities such that the Macaulay duration of the portfolio is similar to the 10 Year benchmark government security. (Please refer page no. 15 under the section "Where will the Scheme invest" for details on Macaulay's Duration). There is no assurance that the investment objective of the Scheme will be realized.	CRISIL 10 Year Gilt Index	Regular	26-Sep-14	8.42%	8.55%	7.30%	6.90%	26.12
					Direct	26-Sep-14	8.64%	8.55%	7.55%	6.90%	23.23

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme ^{^*}	Benchmark	Scheme ^{^*}	Benchmark	
29	DSP Low Duration Fund	An open ended low duration debt scheme investing in debt and money market securities such that the Macaulay duration of the portfolio is between 6 months and 12 months (please refer page no. 20 under the section "Where will the Scheme invest" for details on Macaulay's Duration). A relatively low interest rate risk and moderate credit risk.	The investment objective of the Scheme is to seek to generate returns commensurate with risk from a portfolio constituted of money market securities and/ or debt securities. There is no assurance that the investment objective of the Scheme will be realized.	NIFTY Low Duration Debt Index A-I	Regular	10-Mar-15	7.11%	7.48%	6.76%	6.67%	893.49
					Direct	10-Mar-15	7.46%	7.48%	7.09%	6.67%	3,311.16
30	DSP Equity Savings Fund	An open ended scheme investing in equity, arbitrage and debt	The investment objective of the Scheme is to generate income through investments in fixed income securities and using arbitrage and other derivative Strategies. The Scheme also intends to generate long-term capital appreciation by investing a portion of the Scheme's assets in equity and equity related instruments. However, there can be no assurance that the investment objective of the scheme will be realized.	Nifty Equity Savings Index TRI	Regular	28-Mar-16	15.05%	15.40%	8.45%	9.86%	492.24
					Direct	28-Mar-16	15.99%	15.40%	9.85%	9.86%	472.87
31	DSP Nifty 50 Equal Weight Index Fund (erstwhile known as DSP Equal Nifty 50 Fund)	An open ended scheme replicating NIFTY 50 Equal Weight Index	To invest in companies which are constituents of NIFTY 50 Equal Weight Index (underlying Index) in the same proportion as in the index and seeks to generate returns that are commensurate (before fees and expenses) with the performance of the underlying Index. There is no assurance that the investment objective of the Scheme will be realized.	NIFTY 50 Equal Weight Index TRI	Regular	23-Oct-17	43.58%	45.02%	13.42%	14.91%	479.91
					Direct	23-Oct-17	44.31%	45.02%	13.96%	14.91%	715.56

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme ^{^*}	Benchmark	Scheme ^{^*}	Benchmark	
32	DSP Arbitrage Fund	An open ended scheme investing in arbitrage opportunities	The investment objective of the Scheme is to generate income through arbitrage opportunities between cash and derivative market and arbitrage opportunities within the derivative market. Investments may also be made in debt & money market instruments. However, there can be no assurance that the investment objective of the scheme will be realized.	NIFTY 50 Arbitrage Index	Regular	25-Jan-18	7.48%	8.12%	5.26%	5.09%	1,036.12
					Direct	25-Jan-18	8.17%	8.12%	5.91%	5.09%	2,774.40
33	DSP Nifty 1D Rate Liquid ETF (erstwhile known as DSP Liquid ETF)	An open ended scheme investing in Tri-Party REPO, Repo in Government Securities, Reverse Repo and similar other overnight instruments. A relatively low interest rate risk and relatively low credit risk.	The investment objective of the Scheme is to seek to provide current income, commensurate with relatively low risk while providing a high level of liquidity, primarily through a portfolio of Tri-Party REPO), Repo in Government Securities, Reverse Repos and similar other overnight instruments. There is no assurance that the investment objective of the Scheme will be realized.	Nifty 1D Rate Index	NA	14-Mar-18	6.53%	6.83%	4.63%	5.06%	1,293.33
34	DSP Overnight Fund	An Open Ended Debt Scheme Investing in Overnight Securities. A relatively low interest rate risk and relatively low credit risk.	The primary objective of the scheme is to seek to generate returns commensurate with low risk and providing high level of liquidity, through investments made primarily in overnight securities having maturity of 1 business day. There is no assurance that the investment objective of the Scheme will be realized.	CRISIL Liquid Overnight Index	Regular	09-Jan-19	6.72%	6.83%	4.79%	4.87%	330.66
					Direct	09-Jan-19	6.80%	6.83%	4.87%	4.87%	850.57

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme ^{^*}	Benchmark	Scheme ^{^*}	Benchmark	
35	DSP Healthcare Fund	An open ended equity scheme investing in healthcare and pharmaceutical sector	The primary investment objective of the scheme is to seek to generate consistent returns by predominantly investing in equity and equity related securities of pharmaceutical and healthcare companies. However, there can be no assurance that the investment objective of the scheme will be realized.	S&P BSE HEALTHCARE (TRI) (Refer note 5)	Regular	30-Nov-18	56.71%	61.27%	24.95%	19.08%	48.91
					Direct	30-Nov-18	58.83%	61.27%	26.87%	19.08%	1,571.74
36	DSP Nifty 50 Index Fund	An open ended scheme replicating/ tracking NIFTY 50 Index	The investment objective of the Scheme is to generate returns that are commensurate with the performance of the NIFTY 50 Index, subject to tracking error. There is no assurance that the investment objective of the Scheme will be realized.	NIFTY 50 (TRI)	Regular	21-Feb-19	29.53%	30.08%	15.94%	16.67%	780.60
					Direct	21-Feb-19	29.78%	30.08%	16.16%	16.67%	139.37
37	DSP Nifty Next 50 Index Fund	An open ended scheme replicating/ tracking NIFTY Next 50 Index	To invest in companies which are constituents of NIFTY Next 50 Index (underlying Index) in the same proportion as in the index and seeks to generate returns that are commensurate (before fees and expenses) with the performance of the underlying Index. There is no assurance that the investment objective of the Scheme will be realized.	Nifty Next 50 TRI	Regular	21-Feb-19	60.46%	61.40%	18.12%	19.21%	366.04
					Direct	21-Feb-19	60.96%	61.40%	18.47%	19.21%	162.66
38	DSP 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.	The primary investment objective of the Scheme is to seek to generate regular income and capital appreciation commensurate with risk from a portfolio predominantly investing in corporate debt securities across maturities which are rated AA+ and above, in addition to debt instruments issued by central and state governments and money market securities. However, there can be no assurance that the investment objective of the scheme will be realized.	CRISIL Corporate Debt A-II Index	Regular	10-Sep-18	7.17%	7.53%	6.88%	7.29%	305.63
					Direct	10-Sep-18	7.45%	7.53%	7.15%	7.29%	866.94

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme ^{^*}	Benchmark	Scheme ^{^*}	Benchmark	
39	DSP Quant Fund	An Open ended equity Scheme investing based on a quant model theme	The investment objective of the Scheme is to deliver superior returns as compared to the underlying benchmark over the medium to long term through investing in equity and equity related securities. The portfolio of stocks will be selected, weighed and rebalanced using stock screeners, factor based scoring and an optimization formula which aims to enhance portfolio exposures to factors representing 'good investing principles' such as growth, value and quality within risk constraints. However, there can be no assurance that the investment objective of the scheme will be realized.	S&P BSE 200 TRI (Refer note 6)	Regular	10-Jun-19	27.20%	38.54%	14.82%	17.41%	1,750.39
					Direct	10-Jun-19	28.11%	38.54%	15.68%	17.41%	565.66
40	DSP Value Fund	An open ended equity scheme following a value investment strategy	The primary investment objective of the scheme is to seek to generate consistent returns by investing in equity and equity related or fixed income securities which are currently undervalued. However, there is no assurance that the investment objective of the scheme will be realized.	NIFTY 500 TRI	Regular	10-Dec-20	38.41%	40.49%	20.10%	21.09%	646.84
					Direct	10-Dec-20	39.47%	40.49%	21.02%	21.09%	551.06
41	DSP Floater Fund	An open ended debt scheme predominantly investing in floating rate instruments (including fixed rate instruments converted to floating rate exposures using swaps/ derivatives). A relatively high interest rate risk and relatively low credit risk.	The primary objective of the scheme is to generate regular income through investment predominantly in floating rate instruments (including fixed rate instruments converted to floating rate exposures using swaps/ derivatives). However, there is no assurance that the investment objective of the scheme will be realized.	CRISIL Short Duration Debt A-II Index	Regular	19-Mar-21	8.70%	7.54%	5.80%	5.54%	256.65
					Direct	19-Mar-21	9.01%	7.54%	6.10%	5.54%	151.93

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme ^{^*}	Benchmark	Scheme ^{^*}	Benchmark	
42	DSP Nifty 50 Equal Weight ETF	An open ended scheme replicating/ tracking NIFTY 50 Equal Weight Index	The Scheme seeks to provide returns that, before expenses, closely correspond to the total return of the underlying index (NIFTY 50 Equal Weight Index), subject to tracking errors. There is no assurance that the investment objective of the Scheme will be realized.	NIFTY 50 Equal Weight TRI	NA	08-Nov-21	44.53%	45.02%	15.88%	16.28%	726.85
43	DSP Nifty 50 ETF	An open ended scheme replicating/ tracking Nifty 50 Index	The Scheme seeks to provide returns that, before expenses, closely correspond to the total return of the underlying index (NIFTY 50 index), subject to tracking errors. There is no assurance that the investment objective of the Scheme will be realized.	Nifty 50 TRI	NA	23-Dec-21	30.02%	30.08%	13.75%	13.85%	174.18
44	DSP Nifty Midcap 150 Quality 50 ETF	An open ended scheme replicating/ tracking Nifty Midcap 150 Quality 50 Index	The Scheme seeks to provide returns that, before expenses, closely correspond to the total return of the underlying index (Nifty Midcap 150 Quality 50 Index), subject to tracking errors. There is no assurance that the investment objective of the Scheme will be realized.	Nifty Midcap 150 Quality 50 TRI	NA	23-Dec-21	33.50%	33.81%	7.85%	8.06%	252.31
45	DSP Global Innovation Fund of Fund	An open ended fund of fund scheme investing in Innovation theme	The primary investment objective of the scheme is to seek capital appreciation by investing in global mutual funds schemes and ETFs that primarily invest in companies with innovation theme having potential for higher revenue and earnings growth. The Scheme may also invest a certain portion of its corpus in money market securities and/ or money market/ liquid schemes of DSP Mutual Fund, in order to meet liquidity requirements from time to time. However, there is no assurance that the investment objective of the Scheme will be realized.	MSCI All Country World Index (ACWI) - Net Total Return	Regular	14-Feb-22	38.57%	25.02%	14.64%	11.80%	80.93
					Direct	14-Feb-22	39.80%	25.02%	15.71%	11.80%	544.85

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme ^{^*}	Benchmark	Scheme ^{^*}	Benchmark	
46	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund	An open ended target maturity index fund investing in the constituents of Nifty SDL Plus G-Sec Jun 2028 30:70 Index. A relatively high interest rate risk and relatively low credit risk.	The investment objective of the scheme is to track the Nifty SDL Plus G-Sec Jun 2028 30:70 Index by investing in Government Securities (G-Sec) and SDLs, maturing on or before June 2028 and seeks to generate returns that are commensurate (before fees and expenses) with the performance of the underlying Index, subject to tracking error. However, there is no assurance that the objective of the Scheme will be achieved. The Scheme does not assure or guarantee any returns.	Nifty SDL Plus G-Sec Jun 2028 30:70 Index	Regular	21-Mar-22	7.42%	7.78%	5.72%	6.09%	221.64
					Direct	21-Mar-22	7.58%	7.78%	5.88%	6.09%	482.91
47	DSP Nifty Midcap 150 Quality 50 Index Fund	An open ended scheme replicating/ tracking Nifty Midcap 150 Quality 50 Index	The investment objective of the Scheme is to generate returns that are commensurate with the performance of the Nifty Midcap 150 Quality 50 Index, subject to tracking error. There is no assurance that the investment objective of the Scheme will be realized.	Nifty Midcap 150 Quality 50 TRI	Regular	04-Aug-22	32.72%	33.81%	12.25%	12.99%	1,810.31
					Direct	04-Aug-22	33.52%	33.81%	13.01%	12.99%	48.52
48	DSP Silver ETF	An open ended exchange traded fund replicating/ tracking domestic prices of silver	The scheme seeks to generate returns that are in line with the performance of physical silver in domestic prices, subject to tracking error. There is no assurance that the investment objective of the Scheme will be realized.	Domestic Price of Physical Silver (based on London Bullion Market association (LBMA) Silver daily spot fixing price.)	NA	19-Aug-22	3.11%	3.70%	18.01%	19.16%	161.46
49	DSP Nifty Bank ETF	An open ended scheme replicating/ tracking Nifty Bank Index	The Scheme seeks to provide returns that, before expenses, correspond to the total return of the underlying index (Nifty Bank Index), subject to tracking errors. There is no assurance that the investment objective of the Scheme will be realized.	Nifty Bank TRI	NA	03-Jan-23	16.88%	17.02%	7.50%	7.58%	99.49

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme ^{^*}	Benchmark	Scheme ^{^*}	Benchmark	
50	DSP CRISIL SDL Plus G-Sec Apr 2033 50:50 Index Fund	An open ended target maturity index fund investing in the constituents of CRISIL SDL Plus G-Sec Apr 2033 50:50 Index. A relatively high interest rate risk and relatively low credit risk.	The investment objective of the scheme is to track the CRISIL SDL Plus G-Sec Apr 2033 50:50 Index by investing in Government Securities (G-Sec) and SDLs, maturing on or before April, 2033 and seeks to generate returns that are commensurate (before fees and expenses) with the performance of the underlying Index, subject to tracking error. However, there is no assurance that the objective of the Scheme will be achieved. The Scheme does not assure or guarantee any returns.	CRISIL SDL Plus G-Sec Apr 2033 50:50 Index	Regular	25-Jan-23	8.62%	9.23%	8.60%	8.98%	215.62
					Direct	25-Jan-23	8.91%	9.23%	8.88%	8.98%	118.65
51	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund	An open ended target maturity index fund investing in the constituents of Nifty SDL Plus G-Sec Sep 2027 50:50 Index. A relatively high interest rate risk and relatively low credit risk.	The investment objective of the scheme is to track the Nifty SDL Plus G-Sec Sep 2027 50:50 Index by investing in Government Securities (G-Sec) and SDLs, maturing on or before September, 2027 and seeks to generate returns that are commensurate (before fees and expenses) with the performance of the underlying Index, subject to tracking error. However, there is no assurance that the objective of the Scheme will be achieved. The Scheme does not assure or guarantee any returns.	Nifty SDL Plus G-Sec Sep 2027 50:50 Index	Regular	14-Feb-23	7.10%	7.49%	7.81%	8.16%	230.82
					Direct	14-Feb-23	7.27%	7.49%	7.98%	8.16%	36.59
52	DSP Gold ETF	An open ended exchange traded fund replicating/ tracking domestic prices of Gold	The scheme seeks to generate returns that are in line with the performance of physical gold in domestic prices, subject to tracking error. There is no assurance that the investment objective of the Scheme will be realized.	Domestic Price of Physical Gold (based on London Bullion Market association (LBMA) gold daily spot fixing price.)	NA	28-Apr-23	–	–	11.21%	11.84%	44.78

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme ^{^*}	Benchmark	Scheme ^{^*}	Benchmark	
53	DSP Nifty IT ETF	An open ended scheme replicating/ tracking Nifty IT Index	The Scheme seeks to provide returns that, before expenses, correspond to the total return of the underlying index (Nifty IT TRI), subject to tracking errors. There is no assurance or guarantee that the investment objective of the scheme would be achieved.	Nifty IT TRI	NA	07-Jul-23	–	–	19.21%	19.46%	313.40
54	DSP S&P BSE Sensex ETF (Refer note 7)	An open ended scheme replicating/ tracking S&P BSE Sensex Index	The Scheme seeks to provide returns that, before expenses, correspond to the total return of the underlying index (S&P BSE Sensex TRI), subject to tracking errors. There is no assurance that the investment objective of the Scheme will be realized.	S&P BSE Sensex TRI (Refer note 8)	NA	27-Jul-23	–	–	11.65%	11.80%	48.27
55	DSP Nifty Private Bank ETF	An open ended scheme replicating/ tracking Nifty Private Bank Index	The Scheme seeks to provide returns that, before expenses, correspond to the total return of the underlying index (Nifty Private Bank TRI), subject to tracking errors. There is no assurance that the investment objective of the scheme will be achieved.	Nifty Private Bank TRI	NA	27-Jul-23	–	–	0.99%	1.03%	6.89
56	DSP Nifty PSU Bank ETF	An open ended scheme replicating/ tracking Nifty PSU Bank Index	The Scheme seeks to provide returns that, before expenses, correspond to the total return of the underlying index (Nifty PSU Bank TRI), subject to tracking errors. There is no assurance that the investment objective of the scheme will be achieved.	Nifty PSU Bank TRI	NA	27-Jul-23	–	–	52.22%	52.59%	114.01

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme^*	Benchmark	Scheme ^*	Benchmark	
57	DSP Multi Asset Allocation Fund	An open ended scheme investing in equity/ equity related securities, debt/ money market instruments, commodity ETFs, exchange traded commodity derivatives and overseas securities	The investment objective of the Scheme is to seek to generate long term capital appreciation by investing in multi asset classes including equity and equity related securities, debt and money market instruments, commodity ETFs, exchange traded commodity derivatives and overseas securities There is no assurance that the investment objective of the Scheme will be achieved.	Composite Benchmark3	Regular	27-Sep-23	-	-	12.95%	14.47%	16.57
					Direct	27-Sep-23	-	-	13.79%	14.47%	1,244.92
58	DSP Gold ETF Fund of Fund	An open ended fund of fund scheme investing in DSP Gold ETF	The investment objective of the scheme is to seek to generate returns by investing in units of DSP Gold ETF. There is no assurance that the investment objective of the Scheme will be achieved.	Domestic Price of Physical Gold (based on London Bullion Market Association (LBMA) gold daily spot fixing price)	Regular	17-Nov-23	-	-	8.27%	9.95%	279.71
					Direct	17-Nov-23	-	-	8.43%	9.95%	4.85
59	DSP Banking & Financial Services Fund	An open ended equity scheme investing in banking and financial services sector	The primary investment objective of the scheme is to seek to generate returns through investment in domestic and overseas equity and equity related securities of companies engaged in banking and financial services sector. There is no assurance that the investment objective of the Scheme will be achieved.	Nifty Financial Services TRI	Regular	08-Dec-23	-	-	-0.70%	-1.00%	16.3647
					Direct	08-Dec-23	-	-	-0.22%	-1.00%	503.65
60	DSP Nifty Smallcap250 Quality 50 Index Fund	An open ended scheme replicating/ tracking Nifty Smallcap250 Quality 50 Index	The investment objective of the Scheme is to generate returns that are commensurate with the performance of the Nifty Smallcap250 Quality 50 Index, subject to tracking error. There is no assurance that the investment objective of the Scheme will be achieved.	Nifty Smallcap250 Quality 50 TRI	Regular	26-Dec-23	-	-	0.04%	0.10%	52.42
					Direct	26-Dec-23	-	-	0.22%	0.10%	19.62

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

Sr. No.	Name of the Scheme	Nature of the Scheme	Investment Objectives	Benchmark ##	Plan	Inception Date/ Allotment	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024 (Rs. in Cr.)
							Scheme [^] *	Benchmark	Scheme [^] *	Benchmark	
61	DSP Multicap Fund	An open ended equity scheme investing across large cap, mid cap, small cap stocks	The investment objective of the scheme is to seek to generate long-term capital appreciation from a portfolio of equity and equity related securities across market capitalization. There is no assurance that the investment objective of the Scheme will be achieved.	Nifty 500 Multicap 50:25:25 TRI	Regular	30-Jan-24	-	-	-0.53%	2.03%	42.44
					Direct	30-Jan-24	-	-	-0.28%	2.03%	765.67
62	DSP Nifty Healthcare ETF	An open ended scheme replicating/tracking Nifty Healthcare Index	The Scheme seeks to provide returns that, before expenses, correspond to the total return of the underlying index (Nifty Healthcare TRI), subject to tracking errors. There is no assurance or guarantee that the investment objective of the scheme will be achieved.	Nifty Healthcare TRI	NA	01-Feb-24	-	-	6.19%	6.26%	44.02
63	DSP US Treasury Fund of Fund	An open ended fund of funds scheme investing in units of ETFs and/or Funds focused on US Treasury Bonds	The investment objective of the scheme is to generate income & long term capital appreciation by investing in units of ETFs and/or Funds focused on US Treasury Bonds. There is no assurance that the investment objective of the Scheme will be achieved.	S&P US Treasury Bond Index	Regular	18-Mar-24	-	-	1.13%	1.37%	8.26
					Direct	18-Mar-24	-	-	1.13%	1.37%	3.73
64	DSP S&P BSE Liquid Rate ETF (Refer note 9)	An open ended scheme replicating/tracking S&P BSE Liquid Rate Index. A relatively low interest rate risk and relatively low credit risk.	The Scheme seeks to provide returns before expenses that correspond to the returns of S&P BSE Liquid Rate Index, subject to tracking errors. There is no assurance that the investment objective of the Scheme will be achieved.	S&P BSE Liquid Rate Index (Refer note 10)	NA	27-Mar-24	-	-	0.02%	0.10%	70.07

[^]Past performance may or may not be sustained in the future.

Above returns are compounded annualized (CAGR). For the schemes which has not completed one year, returns are computed in absolute terms from the date of inception.

Returns are calculated on Rs. 10/- / Rs. 1000/- (as applicable) (allotment price per Unit) invested at inception viz. date of allotment. In case of Direct Plan, on the NAV of corresponding option(s) under Regular Plan (under which the subscription/switch in/SIP/STP-ins is available) at which first allotment was processed. The launch date is deemed to be the date of allotment /first day on which plan has received subscription.

*Returns are calculated for growth options, except in for DSP Flexi Cap Fund (Regular) and DSP NIFTY 1D Rate Liquid ETF where returns are calculated for "Income Distribution cum Capital Withdrawal option (IDCW)" and "Daily Income Distribution cum Capital Withdrawal option (IDCW)" Option respectively, assuming reinvestment of gross income distribution i.e. pre-statutory taxes & levies.

###Total Return (TR) Index: Total return includes interest, capital gains, dividends and distributions realized over a given period of time"

Performance has not been compared for periods where historical data for the adopted benchmark is not available.

Annexure IA

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS, CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024 OF ALL OPEN ENDED SCHEMES OF DSP MUTUAL FUND.

N.A.: Not Available. Benchmark returns not provided for the inception period of the scheme, as the current benchmark is not available as of the fund inception date

Composite Benchmark1 = 35% S&P BSE Oil & Gas Index + 30% S&P BSE Metal Index + 35% MSCI World Energy 30% Buffer 10/40 Net Total Return

Composite Benchmark2: 50% MSCI World Energy 30% Buffer 10/40 Net Total Return + 50% MSCI World (Net) – Net & Expressed in INR

Composite Benchmark3: 40% NIFTY500 TRI + 20% NIFTY Composite Debt Index + 15% Domestic Price of Physical Gold (based on London Bullion Market Association (LBMA) gold daily spot fixing price) + 5% iCOMDEX Composite Index + 20% MSCI World Index

Note 1: Please note that due to demerger of BSE Limited and SPDJ Singapore Pte Ltd, with effect from June 01, 2024, the revised name of the benchmark is BSE 100 TRI

Note 2: Please note that due to demerger of BSE Limited and SPDJ Singapore Pte Ltd, with effect from June 01, 2024, the revised name of the benchmark is BSE India Infrastructure TRI

Note 3: Please note that due to demerger of BSE Limited and SPDJ Singapore Pte Ltd, with effect from June 01, 2024, the revised name of the benchmark is BSE 250 Small Cap TRI

Note 4: Please note that due to demerger of BSE Limited and SPDJ Singapore Pte Ltd, with effect from June 01, 2024, the revised name of the benchmark is 35% BSE Oil & Gas Index + 30% BSE Metal Index + 35% MSCI World Energy 30% Buffer 10/40 Net Total Return

Note 5: Please note that due to demerger of BSE Limited and SPDJ Singapore Pte Ltd, with effect from June 01, 2024, the revised name of the benchmark is BSE Healthcare TRI

Note 6: Please note that due to demerger of BSE Limited and SPDJ Singapore Pte Ltd, with effect from June 01, 2024, the revised name of the benchmark is BSE 200 TRI

Note 7: Please note that due to demerger of BSE Limited and SPDJ Singapore Pte Ltd, with effect from June 01, 2024, the revised name of the scheme is DSP BSE Sensex ETF

Note 8: Please note that due to demerger of BSE Limited and SPDJ Singapore Pte Ltd, with effect from June 01, 2024, the revised name of the benchmark is BSE Sensex TRI

Note 9: Please note that due to demerger of BSE Limited and SPDJ Singapore Pte Ltd, with effect from June 01, 2024, the revised name of the scheme is DSP BSE Liquid Rate ETF

Note 10: Please note that due to demerger of BSE Limited and SPDJ Singapore Pte Ltd, with effect from June 01, 2024, the revised name of the benchmark is BSE Liquid Rate Index

Annexure IB

INVESTMENT OBJECTIVES, ONE YEAR AND SINCE INCEPTION PERFORMANCE VIS-À-VIS BENCHMARKS OF FIXED MATURITY PLAN AND CLOSING ASSETS UNDER MANAGEMENT AS ON MARCH 31, 2024/ MATURITY DATE

Investment Objectives of Fixed Maturity Plans (FMP): The primary investment objective of the FMP's is to seek to generate returns and capital appreciation by investing in a portfolio of debt and money market securities. The FMP's invests only in such securities which mature on or before the date of maturity of the FMP. There is no assurance that the investment objective of the schemes will be realized.

Sr. No.	Name & Nature of the Scheme	Benchmark	Plan	Inception Date/ Allotment	Maturity Date	1 Year Performance		Since Inception performance		Net Assets as on March 31, 2024/ Maturity Date (Rs. in Cr.)
						Scheme ^{^*}	Benchmark	Scheme ^{^*}	Benchmark	
1	DSP FMP - Series 264 - 60M - 17D	CRISIL Medium to Long Term Debt Index	Regular	13-Sep-2021	29-Sep-2026	7.19%	7.98%	4.85%	4.96%	30.77
			Direct			7.35%	7.98%	5.01%	4.96%	15.85
2	DSP FMP Series 267 - 1246 Days	CRISIL Medium Duration Fund AIII Index	Regular	14-Nov-2022	13-Apr-2026	7.48%	7.44%	7.38%	7.11%	147.45
			Direct			7.59%	7.44%	7.50%	7.11%	480.59
3	DSP FMP Series 268 - 1281 Days	CRISIL Medium Duration Fund AIII Index	Regular	24-Nov-2022	28-May-2026	7.19%	7.44%	7.28%	6.99%	35.02
			Direct			7.35%	7.44%	7.44%	6.99%	80.78
4	DSP FMP Series 269 - 160 Days#	CRISIL Ultra Short Duration Fund BI Index	Regular	22-Dec-2022	31-May-2023	-	-	3.21%	3.40%	-
			Direct			-	-	3.26%	3.40%	-
5	DSP FMP Series 270 - 1144 Days	CRISIL Medium Duration Fund AIII Index	Regular	24-Feb-2023	13-Apr-2026	7.47%	7.44%	7.56%	7.56%	35.36
			Direct			7.58%	7.44%	7.67%	7.56%	135.19

[^]Past performance may or may not be sustained in the future.

Above returns are compounded annualized (CAGR). For the schemes which has not completed one year, returns are computed in absolute terms from the date of inception.

#For schemes matured during the financial year, the one year returns are returns calculated for the one year period ending on the date of maturity and since inception returns are calculated from date of allotment till maturity date

Returns are calculated on Rs. 10/- (allotment price per Unit) invested at inception viz. date of allotment. The launch date is deemed to be the date of allotment /first day on which plan has received subscription.

*Returns are for Growth Option/ Regular Plan - Growth Option/Direct Plan - Growth Option.

N.A.: Not Available.

Annexure II

DETAILS OF FIXED MATURITY PLANS LAUNCHED DURING FINANCIAL YEAR 2023-24

There were no Fixed Maturity Plans (FMPs) launched during the Financial Year 2023-24

Annexure III

REDRESSAL OF INVESTOR COMPLAINTS DURING FY 2023-2024

Total Number of Folios: 81,65,355 (as on March 31, 2024)

PART A

Redressal of Complaints received during the period :	April 23 to March 24
Name of the Mutual Fund :	DSP Mutual Fund
Total Number of Folios :	8165355
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	4	4	0	0	0	1	0	0	0	0	0
I C	Non receipt of Redemption Proceeds	0	1	1	0	0	0	1	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	1	1	0	0	0	1	0	0	0	0	0
II B	Discrepancy in Statement of Account	0	19	19	0	0	0	2	0	0	0	0	0
II C	Data corrections in Investor details	0	23	23	0	0	0	1	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

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
III A	Wrong switch between Schemes	0	0	0	0	0	0	0		0	0	0	0
III B	Unauthorized switch between Schemes	0	2	2	0	0	0	2		0	0	0	0
III C	Deviation from Scheme attributes	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
III E	Non updation of changes viz. address, PAN, bank details, nomination, etc	0	8	8	0	0	0	1		0	0	0	0
III F	Delay in allotment of Units	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
IV	Others	0	0	0	0	0	0	0		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.

PART B

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	aNon receipt of amount declared under Income Distribution cum Capital Withdrawal option	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
I C	Non receipt of Redemption Proceeds	0	0	0	0	0	0	0		0	0	0	0
I D	Interest on delayed payment of Redemption	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
II B	Discrepancy in Statement of Account	0	0	0	0	0	0	0		0	0	0	0
II C	Data corrections in Investor details	0	0	0	0	0	0	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
III A	Wrong switch between Schemes	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
III C	Deviation from Scheme attributes	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

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
III E	Non updation of changes viz. address, PAN, bank details, nomination, etc	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	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.

PART C

Part C: Trend of monthly disposal of complaints (including complaints received through SCORES)

Sr. No.	Month	Carried forward from previous year	Received during the year	Resolved during the year	Pending at the end of the year
1	Apr-23	0	3	3	0
2	May-23	0	2	2	0
3	Jun-23	0	2	2	0
4	Jul-23	0	0	0	0
5	Aug-23	0	1	1	0
6	Sep-23	0	1	1	0
7	Oct-23	0	2	2	0
8	Nov-23	0	2	2	0
9	Dec-23	0	8	8	0
10	Jan-24	0	10	10	0
11	Feb-24	0	17	17	0
12	Mar-24	0	10	10	0
	Grand Total	0	58	58	0

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

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

PART D

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

Sr. No.	Month	Carried forward from previous year	Received during the year	Resolved during the year	Pending at the end of the year
1	2017-18	0	435	435	0
2	2018-19	0	111	111	0
3	2019-20	0	79	77	2
4	2020-21	2	74	75	1
5	2021-22	1	92	93	0
6	2022-23	0	36	36	0
7	2023-24	0	58	58	0
	Grand Total	3	885	885	3

Annexure IV

UNCLAIMED IDCW AND REDEMPTION AMOUNTS

Based on the information received from the bankers to the IDCW / redemption account, the amount of IDCW declared / redemption remaining unclaimed (for more than six months) as on the balance sheet date is given in the table below:

Scheme Name	AUM as on 31-MAR-2024			
	Unclaimed IDCW		Unclaimed Redemption	
	Amount (Rs.)	No. of Unclaimed Drafts/ Warrants/ Credits	Amount (Rs.)	No. of Unclaimed Drafts/ Warrants/ Credits
DSP FMP - 12M - Series 16	8,733.73	2	0.00	0
DSP FMP - 13M - Series 4	0.00	0	68,462.68	1
DSP FMP - 3M - Series 28	16,175.98	1	0.00	0
DSP Arbitrage Fund	20,274.43	15	3,03,614.91	37
DSP A.C.E. Fund - S2	0.00	0	26,265.77	33
DSP 10Y G-Sec Fund	575.51	1	11,982.77	4
DSP Dual Advantage Fund - Series 11 - 36M	6,589.60	1	0.00	0
DSP Dual Advantage Fund - Series 13 - 35M	4,350.16	1	0.00	0
DSP Dual Advantage Fund - Series 14 - 33M	1,774.07	1	0.00	0
DSP Dual Advantage Fund - Series 15 - 36M	0.00	0	3,84,950.71	1
DSP Dual Advantage Fund - Series 16 - 36M	0.00	0	18,38,839.16	3
DSP Dual Advantage Fund - Series 17 - 35M	0.00	0	85,802.06	1
DSP Dual Advantage Fund - Series 18 - 34M	13,097.89	1	99,644.20	1
DSP Dual Advantage Fund - Series 19 - 36M	0.00	0	3,72,048.16	3
DSP Dual Advantage Fund - Series 1 - 36M	16,615.90	2	0.00	0
DSP Dual Advantage Fund - Series 29 - 40M	0.06	1	11,65,397.95	3
DSP Dual Advantage Fund - Series 2 - 36M	7,286.11	4	10,11,202.77	3
DSP Dual Advantage Fund - Series 34 - 36M	2,893.22	2	71,157.91	1
DSP Dual Advantage Fund - Series 35 - 36M	0.00	0	14,61,392.14	3
DSP Dual Advantage Fund - Series 36 - 36M	43.77	1	3,46,191.55	3
DSP Dual Advantage Fund - Series 3 - 36M	861.47	1	0.00	0
DSP Dual Advantage Fund - Series 44 - 39M	0.00	0	3,71,268.77	9
DSP Dual Advantage Fund - Series 45 - 38M	0.00	0	1,062.45	4
DSP Dual Advantage Fund - Series 46 - 36M	0.00	0	5,78,237.82	4
DSP Dual Advantage Fund - Series 4 - 36M	528.30	1	2,76,049.89	2
DSP Dual Advantage Fund - Series 5 - 36M	0.00	0	3,48,726.00	2
DSP Dynamic Asset Allocation Fund	3,60,746.74	373	15,99,931.76	38
DSP Nifty 50 Equal Weight Index Fund	16,285.60	15	2,71,637.36	577
DSP Equity Savings Fund	1,90,832.60	123	82,853.70	59
DSP Floater Fund	0.00	0	153.32	2
DSP Global Allocation Fund of Fund	852.76	3	524.32	1
DSP Gold ETF Fund of Fund	0.00	0	0.22	17
DSP Global Innovation Fund of Fund	0.00	0	53,970.27	12
DSP Nifty 50 Index Fund	1,750.45	2	14,208.38	262
DSP NIFTY 50 EQUAL WEIGHT ETF	0.00	0	3,304.03	25
DSP Nifty Midcap 150 Quality 50 ETF	0.00	0	2,060.28	19
DSP Nifty Midcap 150 Quality 50 Index Fund	0.00	0	0.10	1
DSP Nifty Next 50 Index Fund	392.12	3	25,091.70	3
DSP Nifty Private Bank ETF	0.00	0	1.65	2
DSP Natural Resources and New Energy Fund	27,08,517.92	957	16,70,066.52	144
DSP Nifty 50 ETF	0.00	0	1,248.08	16
DSP Quant Fund	9,774.80	6	1,23,158.62	11
DSP RGESS Fund - Series 1	0.00	0	88,92,028.47	15
DSP FMP - Series 196 - 37M	0.00	0	41,439.49	19
DSP FMP - Series 238-36M	0.00	0	72,235.99	1
DSP FMP - Series 250-39M	0.00	0	14,024.30	2
DSP Silver ETF	0.00	0	37.75	8
DSP Nifty IT ETF	0.00	0	122.04	8
DSP Focus Fund	31,38,016.80	521	22,68,138.58	131
DSP 3 Years Close Ended Equity Fund	6,76,999.00	8	34,62,394.29	30
DSP Regular Savings Fund	22,16,261.47	4,537	2,83,842.72	59
DSP Bond Fund	22,64,133.60	891	2,60,718.26	15
DSP Equity & Bond Fund	2,01,73,254.28	16,508	36,18,370.04	228
DSP Banking & PSU Debt Fund	11,099.67	98	4,018.77	5

PART D

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

Scheme Name	AUM as on 31-MAR-2024			
	Unclaimed IDCW		Unclaimed Redemption	
	Amount (Rs.)	No. of Unclaimed Drafts/ Warrants/ Credits	Amount (Rs.)	No. of Unclaimed Drafts/ Warrants/ Credits
DSP Corporate Bond Fund	861.60	9	75,236.71	5
DSP Savings Manager - Conservative	11,592.99	36	0.00	0
DSP Flexi Cap Fund	5,87,57,161.62	6,461	59,72,129.92	245
DSP Credit Risk Fund	9,46,098.22	1,962	2,11,909.35	35
DSP Gilt Fund	1,06,543.31	104	56,000.87	15
DSP Savings Fund	11,574.84	6	37,58,330.82	451
DSP Nifty 1D Rate Liquid ETF	0.00	0	5,31,830.94	1273
DSP Ultra Short Fund	1,58,469.31	3,175	7,90,867.79	44
DSP Liquidity Fund	8,67,361.48	6,877	9,23,121.93	50
DSP Small Cap Fund	32,29,220.31	333	48,90,089.34	415
DSP Overnight Fund	90.65	198	1,21,171.70	5
DSP Equity Opportunities Fund	5,29,72,078.42	10,559	1,23,63,950.94	367
DSP Strategic Bond Fund	781.15	38	5,261.93	2
DSP Midcap Fund	5,01,19,940.27	11,436	1,60,15,321.66	638
DSP Savings Manager Fund - Moderate	1,01,201.18	430	12,886.55	5
DSP Short Term Fund	62,47,197.62	309	24,63,708.98	14
DSP TOP 100 Equity Fund	3,01,97,153.86	8,208	1,26,11,516.65	415
DSP India T.I.G.E.R. Fund	4,92,23,592.53	13,999	2,24,82,664.23	788
DSP ELSS Tax Saver Fund	5,36,37,980.03	1,39,182	2,65,92,316.64	6499
DSP US Flexible^ Equity Fund	29,922.82	13	2,82,293.68	26
DSP World Agriculture Fund	12,596.25	5	77,134.30	6
DSP World Energy Fund	2,24,303.39	140	3,52,931.35	22
DSP World Gold Fund of Fund	29,42,543.93	1,369	47,22,251.72	202
DSP Healthcare Fund	92,540.91	42	1,14,700.08	19
DSP World Mining Fund	57,772.56	32	83,734.97	17
DSP Low Duration Fund	2,599.99	175	1,36,229.71	94
DSP Value Fund	1,670.97	1	625.43	3
Grand Total	34,18,21,568.21	2,29,179	14,72,36,096.85	13,483

^The term "Flexible" in the name of the Scheme signifies that the Investment Manager of the Underlying Fund can invest either in growth or value investment characteristic securities placing an emphasis as the market outlook warrants.

Annexure V

PROXY VOTING POLICY

I. INTRODUCTION

The Stewardship Committee (the **Committee**) of DSP Asset Managers Private Limited (**DSPAM**), Asset Management Company to DSP Mutual Fund (Fund), inter alia addresses proxy voting issues on behalf of all the Schemes of the Fund. The Committee comprises of the Managing Director & Chief Executive Officer, Chief Operating Officer, Head of Equities, Head of Passive Investments, Head of Fixed Income, Head of Legal & Compliance, Chief Risk Officer and Head of Quantitative Investments and Analytics. In keeping with its fiduciary responsibilities, the Committee reviews all proposals put up for voting even though they may be considered to be routine matters and exercises the votes in the best interest of its unitholders. Each proposal is considered based on the relevant facts and circumstances. From time to time, the Committee can avail/engage professional Proxy Voting advisory firms to obtain research and voting recommendations on resolutions proposed by investee companies. The Committee shall not be bound by the recommendations and shall act at its discretion keeping unit holders interest paramount. The Committee may deviate from the general policies and procedures when it determines the particular facts and circumstances warrant such deviation to protect the interest of the unit holders. This Policy takes into account the relevant regulatory guidelines issued by Securities and Exchange Board of India (SEBI) from time to time.

The vote shall be casted at Fund level. However, in case Fund Manager/(s) of any specific scheme has strong view against the views of Fund Manager/(s) of the other schemes, then the voting shall be done at scheme level and the detailed rationale supporting their voting decisions shall be recorded.

The provisions of SEBI (Mutual Fund) Regulations, 1996 and circulars/notifications/letters issued thereunder from time to time read with guidelines/notifications issued by AMFI shall prevail over the provisions of the Policy.

Mechanism for Voting

Since the introduction of voting through electronic means, DSPAM casts its votes on the voting platforms offered by Central Depository Services Limited (CDSL), National Securities Depository Limited (NSDL), KFin Technologies Limited (KFin), Link Intime India Private Limited (Link Intime) and Broadridge Financial Solutions and other service providers. In cases where e-voting is not possible or not mandated, DSPAM endeavours to exercise its vote at such meetings through a proxy appointed in accordance with Companies Act, 2013.

Further, even after a vote has been cast through the electronic means/otherwise, the fund managers may attend the general meetings of the investee companies, to pose questions to the management of the Investee Company pertaining to various matters.

II. PROXY VOTING POLICY

A. Corporate Governance matters (including changes in the state of incorporation, merger and other corporate restructuring and anti takeover provisions) Mergers and acquisitions will be subject to careful review by the research analyst to determine whether they would be beneficial to shareholders. DSPAM will analyze various economic and strategic factors in making the final decision on a merger or acquisition resolution. Corporate restructuring proposals are also subject to a thorough examination on a case-by-case basis.

B. Capital Structure

These proposals relate to various requests, principally from management, for approval of amendments that would alter the capital structure of the Company, such as an increase in authorized shares. As a general matter, DSPAM will support requests that it believes enhance the rights of common shareholders and oppose requests that appear to the unreasonably dilutive.

C. Compensation and Benefits

We generally support proposals for employee equity compensation plans and other employee ownership plans provided our research does not indicate that approval of the plan would be against shareholder interest. These proposals concern those issues submitted to shareholders related to management compensation and employee benefits. As a general matter, we favor disclosure of a Company's compensation and benefit policies and oppose excessive compensation, but believe that compensation matters are normally best determined by a corporation's Board of Directors, rather than shareholders. Proposals to "micro-manage" a Company's compensation practices or to set arbitrary restrictions on compensation or benefits should therefore generally not be supported.

D. Social and Corporate Social Responsibilities

These are shareholder proposals addressing either corporate social and environmental policies or requesting specific reporting on these issues. We generally do not support proposals on social issues that lack a demonstrable economic benefit to the issuer and the Fund investing in such issuer. DSPAM seeks to make proxy voting decisions in the manner most likely to protect and promote the long term economic value of the securities held in the scheme's accounts. We intend to support economically advantageous corporate practices while leaving direct oversight of the Company management and strategy to the Board of Directors. We seek to avoid micromanagement of Companies, as we believe that the Company's Board of Directors is best positioned to represent shareholders and oversee management on shareholders behalf. Issues of corporate social and environmental responsibility are evaluated on a case-by-case basis within the framework.

E. Board of Directors

DSPAM generally supports the Board's nominees in the election of Directors and generally supports proposals that strengthen the independence of the Board of Directors. As a general matter, we believe that a Company's Board of Directors (rather than shareholders) is most likely to have access to important, nonpublic information regarding a Company's business and prospectus, and is therefore best-positioned to set corporate policy and oversee management. We therefore believe that the foundation of good corporate governance is the selection of responsible, qualified, independent corporate Directors who are likely to diligently represent the interest of the shareholders and oversee management of the corporation in the manner that will seek to maximize shareholder value over time. In individual cases, consideration may be given to a Director nominee's history of representing shareholder interests as a Director of the company issuing the proxy or other companies, or other factors to the extent deemed relevant by the Committee.

F. Other issues

i. Auditors

These proposals concern those issues submitted to shareholders related to the selection of the auditors. As a general matter, we believe that corporate auditors have a responsibility to represent the interest of shareholders and provide an independent view on the propriety of financial reporting decisions of corporate management. While we will generally agree to a corporation's choice of auditor, in individual cases, consideration may be given to an auditors' history of representing shareholder interests as auditor of the Company issuing the proxy or other Companies, to the extent deemed relevant by the Committee.

ii. Corporate Charter and By-Laws

These proposals relate to various requests for approval of amendments to a corporation's charter or by-laws. We generally vote against antitakeover proposals and proposals that would create additional barriers and costs to corporate transactions that are likely to deliver premiums to shareholders.

iii. Conflict of Interest and governance measures for investment in group companies of DSPAM (AMC) and investment in companies that have subscribed to the units of any scheme of the Fund:

However, for all remaining resolutions other than the mentioned above, it shall be compulsorily for Mutual Fund to cast their votes effective April 01, 2022.

DSPAM is an affiliate of a large, diverse financial services firm with many affiliates and makes its best efforts to avoid conflicts of interest. However, conflict of interest can arise in certain situations. Few examples of such situations are:

- Investee Company is a client of DSPAM or its affiliates
- Investee Company is an entity participating to a material extent in the distribution of products managed or advised by DSPAM
- Investee Company has subscribed to the units of any of the schemes of Fund

None of the schemes of the Fund shall invest in DSP Group of companies. Further, DSPAM shall endeavor to resolve conflicts of interest in the interest of the unitholders. Nonetheless, in above cases DSPAM may vote as per recommendation by proxy advisors.

G. Related party transactions of the investee companies (excluding DSP group companies).

Related party transactions (RPTs) are transactions between a company and its related parties, and generally come in two forms: a) one-off transactions, typically asset purchases or disposals, and b), recurring transactions occurring during the ordinary course of business, usually in the form of the ongoing sale and purchase of goods and services.

According to the materiality and nature of the transaction shall be assessed on a case by case basis exercise of votes as the committee is convinced by the strategic rationale and the fairness of the transaction terms, and accordingly shall take the voting decisions.

"Related Party Transactions" shall have the same meaning as defined in SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and as amended from time to time.

Related party transactions with reference to the above means a transfer of resources, services or obligations between a listed entity and a related party, regardless of whether a price is charged and a "transaction" with a related party shall be construed to include a single transaction or a group of transactions in a contract.

H. Internal Control Mechanism:

Internal controls and checks are in places at various key steps in the process of exercise of votes as considered relevant/material by DSPAM. The Committee periodically reviews the implementation of the policy and disclosure requirements.

III. PROXY ADVISORY

DSPAM may use its discretion to avail the services of Proxy Advisor(s) to arrive at a suitable decision for voting. The fund managers shall, subject to the Stewardship Policy, use their discretion whether to rely and/or act on the suggestions/recommendations given by such Proxy Advisor(s).

REPORTS TO THE BOARD

DSPAM will report to the DSP Trustee Pvt. Ltd. on proxy votes it has made on behalf of the Fund at least annually.

IV. DISCLOSURES

This Policy shall be put up on the Mutual Fund's website: www.dspim.com

The following periodical disclosures shall be made available on the aforesaid website:

- a. Voting exercised and abstained along with the rationale on the quarterly basis within 10 (ten) working days from the end quarter in the format prescribed by SEBI, as amended from time to time. Additionally, a summary of the voting exercised across all the investee companies and its break-up in terms of number of votes cast in favour, against or abstained from shall be updated.
- b. Voting exercised and abstained along with the rationale on an annual basis in the format prescribed by SEBI, as amended from time to time.
- c. Certification from Scrutinizer on the AMC's voting reports.
- d. Fund Managers/Decision makers shall submit a declaration on quarterly basis to the Trustees that the votes cast by them have not been influenced by any factor other than the best interest of the unit holders.
- e. Trustees in their Half Yearly Trustee Report shall confirm the same to SEBI.

V. POLICY REVIEW

The policy shall be reviewed on a periodic basis and necessary changes, regulatory or otherwise, shall be carried out and updated in the said policy.

Annexure VI

CERTIFICATION FROM SCRUTINIZER ON VOTING REPORT FOR 2023-2024

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

1/11, Prabhadevi Ind. Estate, 1st Flr., Opp. Siddhivinayak Temple, Veer Savarkar Marg, Prabhadevi, Mumbai - 25 • Tel.: 43474301-03

The Board of Directors,**DSP Asset Managers Private Ltd. /DSP Trustee Private Ltd.**10th Floor, Mafatlal Centre,

Nariman Point,

Mumbai-400 021.

We have been appointed by DSP Asset Managers Private Ltd. ('AMC') as scrutinizer in terms of Rule 20 (3) (ix) of Companies (Management and Administration) Rules, 2014 and any amendment/s to the said Rules thereof to provide certification on the Voting Report of DSP Mutual Fund for the financial year 2023-24 in accordance with Clause 6.16 of SEBI Master Circular dated May 19, 2023 as amended from time to time, for the purpose of onward submission to the Trustees of DSP Mutual Fund and for disclosure in the relevant portion of DSP Mutual Fund's Annual Report and website.

We have verified the voting disclosures made by DSP Asset Managers Private Ltd. on the website for the year 2023-2024 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.

Except for the matter described in the "Observations" section of our certificate, we certify that AMC has disclosed details of all the votes cast in the format specified in the circular. We certify that the voting reports disclosed by the AMC on its website (www.dspim.com), are in accordance with Clause 6.16 of SEBI Master Circular dated May 19, 2023 as amended from time to time.

Observations

- While checking the Fund Manager's decision and the actual vote cast, we observed that there was one instance where on a particular day for one resolution (Date: 23rd August 2023- Eicher Motors Ltd.), the AMC missed to vote as per recommendation of the fund manager due to withdrawal of a resolution by the investee company which resulted into erroneous rearrangement of votes (technical snag on the portal) where 1 resolution which was supposed to be voted as "for" but was captured as "against" due to aforesaid rearrangement."
- In the second instance where on a particular day (dated 22nd September 2023 – Phoenix Mills Ltd.) voting difference in DSP Mid cap fund of 29,04,499 shares has been found due to technical issue on portal.

Annexure VI

CERTIFICATION FROM SCRUTINIZER ON VOTING REPORT FOR 2023-2024

M. P. Chitale & Co.
Chartered Accountants

Necessary action had been taken to ensure that such instances do not occur in future.

This certification has been issued for submission to Board of Directors of DSP Trustee Private Ltd. to disclose the same in DSP Mutual Fund's Annual Report and website in terms of in terms of Clause 6.16 of SEBI Master Circular dated May 19, 2023.

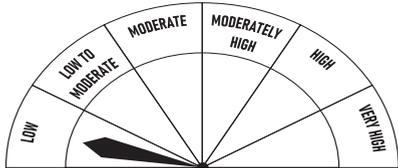
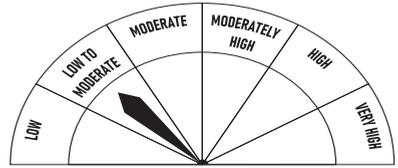
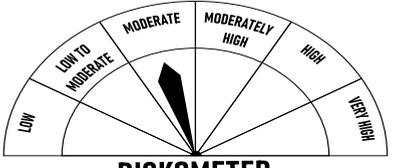
Yours faithfully,

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

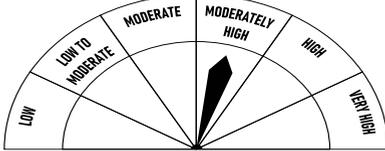
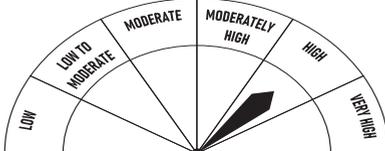
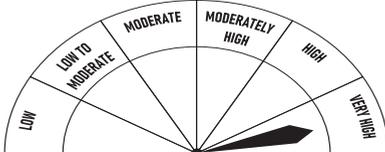


Vidya Barje
Partner
M. No. 104994
Mumbai, April 15, 2024
UDIN: 24104994BKACUB1316

Annexure on Risk-o-meter for all schemes and their Benchmark as on March 31, 2024:

Sr. No.	Scheme names	Risk Level	Risk-o-meter
1.	DSP Overnight Fund	Low	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT LOW RISK</p>
2.	DSP NIFTY 1D Rate Liquid ETF	Low	
3.	DSP S&P BSE Liquid Rate ETF	Low	
4.	DSP FMP Series 269 - 160 Days#	Low	
5.	DSP Arbitrage Fund	Low	
6.	DSP Ultra Short Fund	Low to Moderate	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT LOW TO MODERATE RISK</p>
7.	DSP Low Duration Fund	Low to Moderate	
8.	DSP FMP Series - 264 - 60M -17D	Low to Moderate	
9.	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund	Low to Moderate	
10.	DSP FMP Series 267 - 1246 Days	Low to Moderate	
11.	DSP FMP Series 270 - 1144 Days	Low to Moderate	
12.	DSP FMP Series 268 - 1281 Days	Low to Moderate	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT MODERATE RISK</p>
13.	DSP Liquidity Fund	Moderate	
14.	DSP Floater Fund	Moderate	
15.	DSP CRISIL SDL Plus G-Sec Apr 2033 50:50 Index Fund	Moderate	
16.	DSP Gilt Fund ('Erstwhile known as DSP Government Securities Fund')	Moderate	
17.	DSP Dynamic Asset Allocation Fund	Moderate	
18.	DSP Savings Fund	Moderate	
19.	DSP Short Term Fund	Moderate	
20.	DSP Bond Fund	Moderate	
21.	DSP Corporate Bond Fund	Moderate	
22.	DSP Banking & PSU Debt Fund	Moderate	
23.	DSP Strategic Bond Fund	Moderate	
24.	DSP 10Y G-Sec Fund	Moderate	
25.	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund	Moderate	

Annexure on Risk-o-meter for all schemes and their Benchmark as on March 31, 2024:

Sr. No.	Scheme names	Risk Level	Risk-o-meter
26.	DSP Regular Savings Fund	Moderately High	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT MODERATELY HIGH RISK</p>
27.	DSP Credit Risk Fund	Moderately High	
28.	DSP Equity Savings Fund	Moderately High	
29.	DSP Gold ETF	High	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT HIGH RISK</p>
30.	DSP Gold ETF Fund of Fund	High	
31.	DSP Flexi Cap Fund	Very High	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT VERY HIGH RISK</p>
32.	DSP Equity Opportunities Fund	Very High	
33.	DSP Top 100 Equity Fund	Very High	
34.	DSP Mid Cap Fund	Very High	
35.	DSP Small Cap Fund	Very High	
36.	DSP Focus Fund	Very High	
37.	DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)	Very High	
38.	DSP ELSS Tax Saver Fund	Very High	
39.	DSP Healthcare Fund	Very High	
40.	DSP Quant Fund	Very High	
41.	DSP Value Fund	Very High	
42.	DSP Natural Resources And New Energy Fund	Very High	
43.	DSP Nifty 50 Equal Weight Index Fund	Very High	
44.	DSP Nifty 50 Index Fund	Very High	
45.	DSP Nifty Next 50 Index Fund	Very High	
46.	DSP Nifty 50 Equal Weight ETF	Very High	

Annexure on Risk-o-meter for all schemes and their Benchmark as on March 31, 2024:

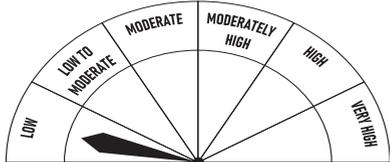
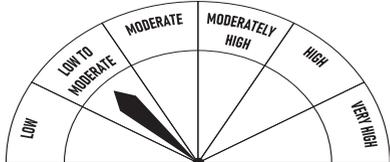
Sr. No.	Scheme names	Risk Level	Risk-o-meter
47.	DSP Nifty 50 ETF	Very High	
48.	DSP Nifty Bank ETF	Very High	
49.	DSP Nifty Midcap 150 Quality 50 ETF	Very High	
50.	DSP Nifty Midcap 150 Quality 50 Index Fund	Very High	
51.	DSP Silver ETF	Very High	
52.	DSP Equity & Bond Fund	Very High	
53.	DSP World Gold Fund of Fund	Very High	
54.	DSP World Mining Fund	Very High	
55.	DSP World Energy Fund	Very High	
56.	DSP World Agriculture Fund	Very High	
57.	DSP Global Allocation Fund of Fund	Very High	
58.	DSP US Flexible^ Equity Fund	Very High	
59.	DSP Global Innovation Fund of Fund	Very High	
60.	DSP Nifty IT ETF	Very High	
61.	DSP S&P BSE Sensex ETF	Very High	
62.	DSP Nifty Private Bank ETF	Very High	
63.	DSP Nifty PSU Bank ETF	Very High	
64.	DSP Multi Asset Allocation Fund	Very High	
65.	DSP Banking & Financial Services Fund	Very High	
66.	DSP Nifty Smallcap250 Quality 50 Index Fund	Very High	
67.	DSP Multicap Fund	Very High	
68.	DSP Nifty Healthcare ETF	Very High	
69.	DSP US Treasury Fund of Fund	Very High	

Annexure on Risk-o-meter for all schemes and their Benchmark as on March 31, 2024:

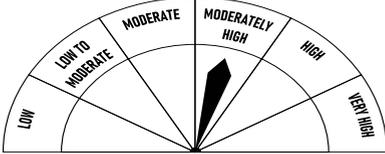
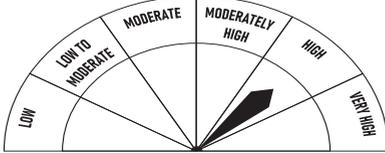
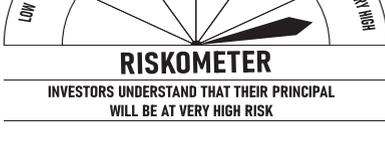
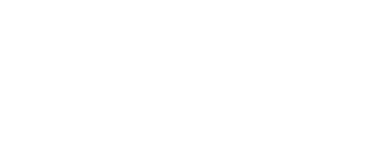
^The term "Flexible" in the name of the Scheme signifies that the Investment Manager of the Underlying Fund can invest either in Growth or value investment characteristic securities placing an emphasis as the market outlook warrants.

#For schemes matured during the financial year, the risk-o-meter indicated is as on date of maturity.

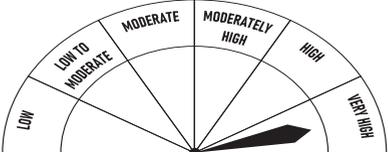
Risk-o-meter' for all benchmark of DSP Mutual Fund as on March 31, 2024 is as follows:

Sr. No.	Scheme names	Benchmark Name	Risk Level	Risk-o-meter
1.	DSP Overnight Fund	CRISIL Liquid Overnight Index	Low	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT LOW RISK</p>
2.	DSP NIFTY 1D Rate Liquid ETF	NIFTY 1D Rate Index	Low	
3.	DSP Arbitrage Fund	NIFTY 50 Arbitrage Index	Low	
4.	DSP S&P BSE Liquid Rate ETF	S&P BSE Liquid Rate Index	Low	
5.	DSP Liquidity Fund	CRISIL Liquid Debt A-I Index	Low to Moderate	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT LOW TO MODERATE RISK</p>
6.	DSP Corporate Bond Fund	CRISIL Corporate Debt A-II Index	Low to Moderate	
7.	DSP Banking & PSU Debt Fund	Nifty Banking & PSU Debt Index A-II	Low to Moderate	
8.	DSP Floater Fund	CRISIL Short Duration Debt A-II Index	Low to Moderate	
9.	DSP Ultra Short Fund	CRISIL Ultra Short Duration Debt A-I Index	Low to Moderate	
10.	DSP Low Duration Fund	NIFTY Low Duration Debt Index A-I	Low to Moderate	
11.	DSP Savings Fund	CRISIL Money Market A-I Index	Low to Moderate	
12.	DSP Short Term Fund	CRISIL Short Duration Debt AII Index	Low to Moderate	
13.	DSP Equity Savings Fund	Nifty Equity Savings Index	Moderate	
14.	DSP Bond Fund	CRISIL Medium Duration Debt A-III Index	Moderate	
15.	DSP Gilt Fund ('Erstwhile known as DSP Government Securities Fund')	CRISIL Dynamic Gilt Index	Moderate	
16.	DSP 10Y G-Sec Fund	CRISIL 10 Year Gilt Index	Moderate	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT MODERATE RISK</p>
17.	DSP FMP Series - 264 - 60M -17D	CRISIL Medium to Long Term Debt Index	Moderate	
18.	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund	Nifty SDL Plus G-Sec Jun 2028 30:70 Index	Moderate	
19.	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund	Nifty SDL Plus G-Sec Sep 2027 50:50 Index	Moderate	
20.	DSP CRISIL SDL Plus G-Sec Apr 2033 50:50 Index Fund	CRISIL SDL Plus G-Sec Apr 2033 50:50 Index	Moderate	
21.	DSP Strategic Bond Fund	CRISIL Dynamic Bond A-III Index	Moderate	
22.	DSP FMP Series 267 - 1246 Days	CRISIL Medium Duration Fund AIII Index	Moderate	
23.	DSP FMP Series 268 - 1281 Days	CRISIL Medium Duration Fund AIII Index	Moderate	
24.	DSP FMP Series 269 - 160 Days#	CRISIL Ultra Short Duration Fund B-I Index	Moderate	
25.	DSP FMP Series 270 - 1144 Days	CRISIL Medium Duration Fund AIII Index	Moderate	

Annexure on Risk-o-meter for all schemes and their Benchmark as on March 31, 2024:

Sr. No.	Scheme names	Benchmark Name	Risk Level	Risk-o-meter
26.	DSP Regular Savings Fund	CRISIL Hybrid 85+15 - Conservative Index	Moderately High	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT MODERATELY HIGH RISK</p>
27.	DSP Credit Risk Fund	CRISIL Credit Risk Debt B-II Index	Moderately High	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT HIGH RISK</p>
28.	DSP Gold ETF	Domestic Price of Physical Gold (based on LBMA Gold daily spot fixing price)	High	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT VERY HIGH RISK</p>
29.	DSP Dynamic Asset Allocation Fund	CRISIL Hybrid 50+50 – Moderate Index	High	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT VERY HIGH RISK</p>
30.	DSP Gold ETF Fund of Fund	Domestic Price of Physical Gold (based on LBMA Gold daily spot fixing price)	High	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT VERY HIGH RISK</p>
31.	DSP Flexi Cap Fund	Nifty 500 TRI	Very High	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT VERY HIGH RISK</p>
32.	DSP Equity Opportunities Fund	Nifty Large Midcap 250 TRI	Very High	
33.	DSP Top 100 Equity Fund	S&P BSE 100 TRI	Very High	
34.	DSP Mid Cap Fund	Nifty Midcap 150 TRI	Very High	
35.	DSP Small Cap Fund	S&P BSE 250 Small Cap TRI	Very High	
36.	DSP Focus Fund	Nifty 500 TRI	Very High	
37.	DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)	S&P BSE India Infrastructure TRI	Very High	
38.	DSP ELSS Tax Saver Fund	Nifty 500 TRI	Very High	
39.	DSP Healthcare Fund	S&P BSE Healthcare TRI	Very High	
40.	DSP Quant Fund	S&P BSE 200 TRI	Very High	
41.	DSP Value Fund	Nifty 500 TRI	Very High	
42.	DSP Natural Resources And New Energy Fund	35% S&P BSE Oil & Gas Index + 30% S&P BSE Metal Index + 35% MSCI World Energy 30% Buffer 10/40 Net Total Return	Very High	
43.	DSP Nifty 50 Equal Weight Index Fund	Nifty 50 Equal Weight TRI	Very High	
44.	DSP Nifty 50 Index Fund	Nifty 50 TRI	Very High	
45.	DSP Nifty Next 50 Index Fund	Nifty Next 50 TRI	Very High	
46.	DSP Nifty 50 Equal Weight ETF	Nifty 50 Equal Weight TRI	Very High	
47.	DSP Nifty 50 ETF	Nifty 50 TRI	Very High	
48.	DSP Nifty Bank ETF	Nifty Bank TRI	Very High	
49.	DSP Nifty Midcap 150 Quality 50 ETF	Nifty Midcap 150 Quality 50 TRI	Very High	
50.	DSP Nifty Midcap 150 Quality 50 Index Fund	Nifty Midcap 150 Quality 50 TRI	Very High	

Annexure on Risk-o-meter for all schemes and their Benchmark as on March 31, 2024:

Sr. No.	Scheme names	Benchmark Name	Risk Level	Risk-o-meter
51.	DSP Silver ETF	Domestic Price of Physical Silver(based on LBMA Silver daily spot fixing price)	Very High	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT VERY HIGH RISK</p>
52.	DSP Equity & Bond Fund	CRISIL Hybrid 35+65 - Aggressive Index	Very High	
53.	DSP World Gold Fund of Fund	FTSE Gold Mine TR	Very High	
54.	DSP World Mining Fund	MSCI ACWI Metals and Mining 30% Buffer 10/40 (1994) Net Total Return Index	Very High	
55.	DSP World Energy Fund	50% MSCI World Energy 30% Buffer 10/40 Net Total Return + 50% MSCI World (Net) – Net & Expressed in INR	Very High	
56.	DSP World Agriculture Fund	MSCI ACWI Net Total Return	Very High	
57.	DSP Global Allocation Fund of Fund	MSCI ACWI Net Total Return	Very High	
58.	DSP US Flexible^ Equity Fund	Russell 1000 TR	Very High	
59.	DSP Global Innovation Fund of Fund	MSCI ACWI Net Total Return	Very High	
60.	DSP Nifty IT ETF	Nifty IT TRI	Very High	
61.	DSP S&P BSE Sensex ETF	S&P BSE Sensex TRI	Very High	
62.	DSP Nifty Private Bank ETF	Nifty Private Bank TRI	Very High	
63.	DSP Nifty PSU Bank ETF	Nifty PSU Bank TRI	Very High	
64.	DSP Multi Asset Allocation Fund	40% NIFTY500 TRI + 20% NIFTY Composite Debt Index + 15% Domestic Price of Physical Gold (based on London Bullion Market Association (LBMA) gold daily spot fixing price) + 5% iCOMDEX Composite Index + 20% MSCI World Index	Very High	
65.	DSP Banking & Financial Services Fund	Nifty Financial Services TRI	Very High	
66.	DSP Nifty Smallcap250 Quality 50 Index Fund	Nifty SmallCap 250 Quality 50 TRI	Very High	
67.	DSP Multicap Fund	Nifty500 Multicap 50:25:25 TRI	Very High	
68.	DSP Nifty Healthcare ETF	Nifty Healthcare TRI	Very High	
69.	DSP US Treasury Fund of Fund	S&P US Treasury Bond Fund TRI	Very High	

For schemes matured during the financial year, the risk-o-meter indicated is as on date of maturity.

Potential Risk Class Matrix: The potential risk class matrix of the schemes of DSP Mutual Fund based on interest rate risk and credit risk is as follows:

Sr. No.	Scheme names	PRC			
1.	DSP Liquidity Fund	Potential Risk Class			
		Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	-	B-I	-
		Moderate (Class II)	-	-	-
Relatively High (Class III)	-	-	-		
2.	DSP Ultra Short Fund	Potential Risk Class			
		Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	-	B-I	-
		Moderate (Class II)	-	-	-
Relatively High (Class III)	-	-	-		
3.	DSP Floater Fund	Potential Risk Class			
		Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	-	-	-
		Moderate (Class II)	-	-	-
Relatively High (Class III)	A-III	-	-		
4.	DSP Savings Fund	Potential Risk Class			
		Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	-	B-I	-
		Moderate (Class II)	-	-	-
Relatively High (Class III)	-	-	-		
5.	DSP Gilt Fund ('Erstwhile known as DSP Government Securities Fund')	Potential Risk Class			
		Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	-	-	-
		Moderate (Class II)	-	-	-
Relatively High (Class III)	A-III	-	-		
6.	DSP Short Term Fund	Potential Risk Class			
		Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	-	-	-
		Moderate (Class II)	A-II	-	-
Relatively High (Class III)	-	-	-		
7.	DSP Banking & PSU Debt Fund	Potential Risk Class			
		Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	-	-	-
		Moderate (Class II)	-	-	-
Relatively High (Class III)	A-III	-	-		
8.	DSP Credit Risk Fund	Potential Risk Class			
		Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	-	-	-
		Moderate (Class II)	-	-	-
Relatively High (Class III)	-	-	C-III		

Potential Risk Class Matrix: The potential risk class matrix of the schemes of DSP Mutual Fund based on interest rate risk and credit risk is as follows:

Sr. No.	Scheme names	PRC			
9.	DSP Strategic Bond Fund	Potential Risk Class			
		Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	-	-	-
		Moderate (Class II)	-	-	-
		Relatively High (Class III)	-	B-III	-
10.	DSP Bond Fund	Potential Risk Class			
		Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	-	-	-
		Moderate (Class II)	-	-	-
		Relatively High (Class III)	-	B-III	-
11.	DSP Low Duration Fund	Potential Risk Class			
		Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	-	B-I	-
		Moderate (Class II)	-	-	-
		Relatively High (Class III)	-	-	-
12.	DSP 10Y G-Sec Fund	Potential Risk Class			
		Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	-	-	-
		Moderate (Class II)	-	-	-
		Relatively High (Class III)	A-III	-	-
13.	DSP Corporate Bond Fund	Potential Risk Class			
		Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	-	-	-
		Moderate (Class II)	-	-	-
		Relatively High (Class III)	-	B-III	-
14.	DSP Overnight Fund	Potential Risk Class			
		Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	A-I	-	-
		Moderate (Class II)	-	-	-
		Relatively High (Class III)	-	-	-
15.	DSP NIFTY 1D Rate Liquid ETF	Potential Risk Class			
		Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	A-I	-	-
		Moderate (Class II)	-	-	-
		Relatively High (Class III)	-	-	-
16.	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund	Potential Risk Class			
		Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	-	-	-
		Moderate (Class II)	-	-	-
		Relatively High (Class III)	A-III	-	-

Potential Risk Class Matrix: The potential risk class matrix of the schemes of DSP Mutual Fund based on interest rate risk and credit risk is as follows:

Sr. No.	Scheme names	PRC			
		Potential Risk Class			
17.	DSP CRISIL SDL Plus G-Sec Apr 2033 50:50 Index Fund	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	-	-	-
		Moderate (Class II)	-	-	-
		Relatively High (Class III)	A-III	-	-
18.	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	-	-	-
		Moderate (Class II)	-	-	-
		Relatively High (Class III)	A-III	-	-
19.	DSP FMP - Series 264 - 60M - 17D	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	-	-	-
		Moderate (Class II)	-	-	-
		Relatively High (Class III)	A-III	-	-
20.	DSP FMP Series 267 - 1246 Days	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	-	-	-
		Moderate (Class II)	-	-	-
		Relatively High (Class III)	A-III	-	-
21.	DSP FMP Series 268 - 1281 Days	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	-	-	-
		Moderate (Class II)	-	-	-
		Relatively High (Class III)	A-III	-	-
22.	DSP FMP Series 269 - 160 Days#	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	-	B-I	-
		Moderate (Class II)	-	-	-
		Relatively High (Class III)	-	-	-
23.	DSP FMP Series 270 - 1144 Days	Credit Risk →	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
		Interest Rate Risk ↓			
		Relatively Low (Class I)	-	-	-
		Moderate (Class II)	-	-	-
		Relatively High (Class III)	A-III	-	-

For schemes matured during the financial year, the potential risk class indicated is as on date of maturity.

INDEPENDENT AUDITOR’S REPORT

To the Trustees of DSP Mutual Fund

Report on the Audit of the Financial Statements

Opinion

- We have audited the accompanying financial statements of the schemes as listed in Annexure 1 (collectively ‘the Schemes’) of **DSP Mutual Fund** (‘the Fund’), which comprise the Balance Sheets as at, and the Revenue Accounts, the Statements of Cash Flows and the Statements of changes in net assets attributable to unit holders for the year/period ended as at the dates mentioned in Annexure 1, and notes to the financial statements, including a summary of the material accounting policy information and other explanatory information.
- In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, including the Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015 (‘Ind AS’) read with the Ninth Schedule – “Accounting Policies and Standards” of the Securities and Exchange Board of India (Mutual Funds) Regulations, 1996, as amended (the ‘SEBI Regulations’) and circulars/orders/directions issued by Securities and Exchange Board of India (‘SEBI’), from time to time:
 - in the case of the Balance Sheets, of the state of affairs of the Schemes as at the dates mentioned in the Annexure 1,
 - in the case of the Revenue Accounts, surplus/deficit of the Schemes for the year/period then ended,
 - in the case of the Statements of Cash Flows, of the cash flows of the Schemes for the year/period then ended, and
 - in the case of the Statements of changes in net assets attributable to unit holders, of the changes in net assets attributable to unit holders of the Schemes for the year/ period then ended.

Basis for Opinion

- We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India (‘the ICAI’). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Scheme and have fulfilled our other ethical responsibilities in accordance with the Code of Ethics issued by the ICAI. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

- Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.
- We have determined the matters described below to be the key audit matters to be communicated in our report.

Key audit matter	How our audit addressed the key audit matter
<p>Information Technology systems used for the financial reporting process</p> <p>The Schemes are highly dependent on its information technology (IT) systems along with the IT systems deployed by the service organizations for carrying on its operations which require large volume of transactions to be processed on a daily basis. Hence the reliability and security of IT system is a critical part in the business operations of the Schemes.</p> <p>The Schemes are dependent on IT systems deployed by the service organizations in respect of fund administration, custodian, clearing and Registrar and Transfer Agent (RTA) activities and is dependent on its own information technology (IT) systems in respect of investment management and trade order management activities.</p>	<p>Our audit procedures relating to test of IT systems relevant for financial reporting, performed by involving IT specialists as auditor’s experts included, but were not limited to, the following:</p> <ul style="list-style-type: none"> Obtained an understanding of the Schemes’ IT related control environment, conducted risk assessment and identified IT applications that are relevant to our audit of Schemes’ financial statements (hereinafter referred as “in-scope IT systems”). On such in-scope IT systems, we have tested key IT general controls with respect to the following domains:

Key audit matter	How our audit addressed the key audit matter
<p>The controls implemented by the Schemes in its IT environment and controls implemented by service organization determine the integrity, accuracy, completeness and validity of data that is processed by the applications which is ultimately used for financial reporting for items such as investments, income, corresponding schemes expense, unit capital amongst others. These controls mitigate the risk of potential misstatements caused by fraud or error.</p> <p>Accordingly, given the pervasive impact and complexity of the IT environment, as well as the large volume of transactions processed, our audit was focused on evaluating key IT systems and related controls. Therefore, we have determined testing of such IT systems and applications to be a key audit matter for the current year audit.</p>	<ol style="list-style-type: none"> User access management which includes user access provisioning, de-provisioning, access review, password management, sensitive access rights and segregation of duties to ensure that privilege access to applications, operating system and databases in the production environment were granted only to authorized personnel. Program change management which includes controls on moving program changes to production environment as per defined procedures and with relevant segregation of environments. Other areas that were assessed under the IT control environment included batch processing, interfaces, back-up management and incident management. <ul style="list-style-type: none"> Evaluated the design and tested the operating effectiveness of application controls for the audit period including key automated controls built into the identified in-scope IT systems; Obtained the Type 2 report and the bridge letter, where relevant, on the design and operating effectiveness of the controls existing at the service organisation and evaluated such report in accordance with SA 402- Audit Considerations relating to an entity using a Service Organisation; and Where deficiencies were identified while performing aforesaid control testing procedures, we understood and tested compensating controls or performed alternative substantive procedures, as relevant.
<p>Existence and Valuation of Investments:</p> <p>Refer note 21 Summary of material accounting policy information and note 5 of the financial statements of the Schemes for the year ended 31 March 2024.</p> <p>The Scheme investment portfolio represents significant portion of its total assets as at 31 March 2024.</p> <p>The Scheme have investments held in various instruments such as listed equity shares, money market instruments, gold, silver and derivatives instruments i.e., futures and options</p> <p>The Scheme investments are valued in accordance with its valuation policy and procedures as approved by the Board of DSP Asset Managers Private Limited (the ‘AMC’) in compliance with Securities and Exchange Board of India (Mutual Funds) Regulations, 1996 (the ‘SEBI Regulations’) as amended from time to time and guidelines issued thereunder.</p>	<p>Our audit procedures in relation to existence and valuation of investments included, but were not limited to, the following:</p> <ul style="list-style-type: none"> Obtained an understanding of the management’s process and controls over existence and valuation of investments. The understanding was obtained by performance of walkthroughs which included inspection of documents produced by the Schemes and discussion with those involved in the relevant process; Evaluated the design and tested the operating effectiveness of relevant key controls over the existence and valuation process;

INDEPENDENT AUDITOR'S REPORT

Key audit matter	How our audit addressed the key audit matter	Key audit matter	How our audit addressed the key audit matter
<p>The existence and valuation of investments is considered as a key audit matter since investments represent a significant portion of the total assets of the scheme and therefore required significant auditor attention.</p>	<ul style="list-style-type: none"> • Obtained and evaluated the investment valuation policy and procedures approved by the Board of AMC and changes made to the aforesaid policy, if any, during the year to ensure that the same is in line with the SEBI Regulations and guidelines; • Traced the existence of investments held by schemes as at 31 March 2024 as per the books of accounts to the confirmations provided by the Custodians, Reserve bank of India and Clearing Corporation of India Limited ; • Performed physical verification for gold / silver (as applicable) as at 31 March 2024 held under respective schemes; • Verified that the valuation of investments is as per approved valuation policy; • Obtained the price information from independent sources, including recognised stock exchanges, valuation agencies approved by Association of Mutual Funds of India (the 'AMFI') and net asset value (NAV) from AMFI and tested the valuation of investments as at 31 March 2024 using such information; • Verified the arithmetical accuracy of the management workings to compute the value of investments as at year end; and • Assessed the appropriateness and adequacy of the related disclosures included in the financial statements in accordance with the SEBI Regulations and applicable accounting standards. 	<p>This change in the financial reporting framework required an end-to-end evaluation of the potential impact on each component of the financial statement which involved significant efforts. This process also required the management to apply significant judgements to identify and elect appropriate accounting policies suitable for various transactions and balances relating to the operations of the Scheme including electing of available options for transition of balances as at the transition date from the previous GAAP to the new GAAP. Further, the first time preparation of the Ind AS financial statements involved preparation and presentation of additional notes and disclosures as required by the Ind AS framework as compared to the previous GAAP in addition to Note 23 to the financial statements setting forth the reconciliation of balances from previous GAAP to the new GAAP as at the transition date, and the impact of restatement on the results of the comparative period due to such transition.</p> <p>The areas where there was a significant impact on account of first-time adoption of Ind AS involved the following standards, amongst others:</p> <p>a. Ind AS 109, "Financial Instruments"</p> <p>b. Ind AS 107, Financial Instruments: Disclosures</p> <p>Considering the significance of the impact of transition to Ind AS in the current year to the financial statements, the complexities and efforts involved, this matter has been identified as a key audit matter for the current year audit.</p>	
<p>First time adoption of Ind AS framework</p> <p>Refer note 23 and annexure 2 for reconciliation.</p> <p>As disclosed in note 20 to the financial statements, the Scheme has prepared the financial statements in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015 ('Ind AS') read with the Ninth Schedule – "Accounting Policies and Standards" of the Securities and Exchange Board of India (Mutual Funds) Regulations, 1996 (the 'SEBI Regulations') and circulars/orders/directions issued by SEBI from time to time, with effect from 01 April 2023 (1 April 2022 being the transition date). For periods up to and including the year ended 31 March 2023, the financial statements of the Schemes prepared in accordance with the requirements of the Ninth Schedule to the SEBI Regulations in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the accounting standards issued by the Institute of Chartered Accountants of India ('Previous GAAP').</p>	<p>Our procedures in respect of the first time adoption of Ind AS framework included, but were not limited to, the following:</p> <ul style="list-style-type: none"> • Understood and evaluated the design and implementation of key internal controls over management's evaluation of transition date impact in line with the principles under Ind AS 101. • Evaluated the accounting policies adopted by the Schemes on transition to Ind AS and assessed its appropriateness and the requirements of relevant accounting standards under the Ind AS framework. • Assessed reasonableness of significant estimates and management judgment in line with principles under Ind AS. • Evaluated significant policy choices and assessed completeness and accuracy of the transition date adjustments or reclassifications. • Evaluated the appropriateness and adequacy of disclosures included in the financial statements as required under Ind AS framework and SEBI Circular no SEBI/HO/IMD-II/DOF8/P/CIR/2022/12 dated 4 February 2022. 		

INDEPENDENT AUDITOR'S REPORT

Information other than the Financial Statements and Auditor's Report thereon

6. The Board of Directors of DSP Trustee Private Limited ('the Trustee') and DSP Asset Managers Private Limited ('the AMC') (collectively referred to as 'the Management') are responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

7. The Management are responsible for the preparation of these financial statements that give a true and fair view of the state of affairs (financial position), surplus or deficit (financial performance), cash flows and changes in net assets attributable to unit holders of the Schemes in accordance with the accounting principles generally accepted in India, including the Ind AS read with the Ninth Schedule – "Accounting Policies and Standards" of the SEBI Regulations and circulars/orders/directions issued by SEBI from time to time. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the SEBI Regulations for safeguarding of the assets of the Schemes and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
8. In preparing the financial statements, the Management is responsible for assessing the Schemes' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Schemes or to cease operations, or has no realistic alternative but to do so.
9. Those charged with Governance are also responsible for overseeing the Schemes' financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

10. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken since these financial statements.
11. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on whether the Schemes have in place an adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls;
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
 - Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Schemes' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures

are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, for the schemes existing as on 31 March 2024, future events or conditions may cause the Schemes to cease to continue as a going concern; and

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
12. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
13. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
14. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matter

15. The Schemes had prepared statutory financial statements for the year ended 31 March 2023 and 31 March 2022 in accordance with the accounting principles generally accepted in India read with the Ninth Schedule of the SEBI Regulations on which we issued unmodified opinions vide our auditor reports dated 20 July 2023 and 22 July 2022, respectively. These financial statements have been adjusted for the differences in the accounting principles adopted by the Fund on transition to Ind AS, which have also been audited by us. Our opinion is not modified in respect of this matter.
16. The financial information of the schemes of the Fund, other than those covered by this audit report as listed in Annexure 1 for the year ended 31 March 2024, which are included in the accompanying financial statements, on which the reporting requirements under the Standards on auditing relating to listed entities are not applicable, has also been audited by us and on which we have expressed an unmodified opinion vide our separate audit report dated 19 July 2024. Our opinion is not modified in respect of this matter.

Report on Other Legal and Regulatory Requirements

17. As required by Regulation 55 and Clause 5 of the Eleventh Schedule to the SEBI Regulations, we report that:
- a. we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - b. the aforesaid financial statements are in agreement with the books of account of the fund; and
 - c. the aforesaid financial statements have been prepared in accordance with the Ninth Schedule – "Accounting Policies and Standards" to the SEBI Regulations.
18. We report that, on the basis of information and explanations given to us, the Schemes do not have any non-traded securities, other than money market and debt securities, as at 31 March 2024 /maturity date, hence reporting requirement of Eighth Schedule to the SEBI Regulations is not applicable.

For Walker Chandok & Co LLP
Chartered Accountants
Firm's Registration No.: 001076N/N500013

sd/-
Khushroo B. Panthaky
Partner
Membership No.: 042423
UDIN:24042423BKCMQS1960

Place: Mumbai
Date: 19 July 2024

INDEPENDENT AUDITOR'S REPORT

Annexure 1 – List of Schemes

Scheme Name	Year/Period
DSP FMP Series - 264 - 60M - 17D	01 April 2023 to 31 March 2024
DSP FMP Series 267 – 1246 Days	01 April 2023 to 31 March 2024
DSP FMP Series 268 – 1281 Days	01 April 2023 to 31 March 2024
DSP FMP Series 269 – 160 Days	01 April 2023 to 31 May 2023
DSP FMP Series 270 - 1144 Days	01 April 2023 to 31 March 2024
DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)	1 April 2023 to 31 March 2024
DSP Nifty 50 Equal Weight ETF	1 April 2023 to 31 March 2024
DSP Nifty 50 ETF	1 April 2023 to 31 March 2024
DSP Nifty Midcap 150 Quality 50 ETF	1 April 2023 to 31 March 2024
DSP Silver ETF	1 April 2023 to 31 March 2024
DSP Nifty Bank ETF	1 April 2023 to 31 March 2024
DSP Nifty IT ETF	17 July 2023 to 31 March 2024
DSP Nifty Private Bank ETF	17 July 2023 to 31 March 2024
DSP S&P BSE SENSEX ETF	17 July 2023 to 31 March 2024
DSP Nifty PSU Bank ETF	17 July 2023 to 31 March 2024
DSP Gold ETF	28 April 2023 to 31 March 2024
DSP Nifty Healthcare ETF	1 February 2024 to 31 March 2024
DSP S&P BSE Liquid Rate ETF	27 March 2024 to 31 March 2024

INDEPENDENT AUDITOR'S REPORT

To the Trustees of DSP Mutual Fund

Report on the Audit of the Financial Statements

Opinion

1. We have audited the accompanying financial statements of the schemes as listed in Annexure 1 (collectively 'the Schemes') of **DSP Mutual Fund** ('the Fund'), which comprise the Balance Sheets as at, and the Revenue Accounts, the Statements of Cash Flows and the Statements of changes in net assets attributable to unit holders for the year/period ended as at the dates mentioned in Annexure 1, and notes to the financial statements, including a summary of the material accounting policy information and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, including the Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015 ('Ind AS') read with the Ninth Schedule – "Accounting Policies and Standards" of the Securities and Exchange Board of India (Mutual Funds) Regulations, 1996, as amended (the 'SEBI Regulations') and circulars/orders/directions issued by Securities and Exchange Board of India ('SEBI'), from time to time:
 - a. in the case of the Balance Sheets, of the state of affairs of the Schemes as at the dates mentioned in the Annexure 1,
 - b. in the case of the Revenue Accounts, surplus/deficit of the Schemes for the year/period then ended,
 - c. in the case of the Statements of Cash Flows, of the cash flows of the Schemes for the year/period then ended, and
 - d. in the case of the Statements of changes in net assets attributable to unit holders, of the changes in net assets attributable to unit holders of the Schemes for the year/ period then ended.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India ('the ICAI'). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Scheme and have fulfilled our other ethical responsibilities in accordance with the Code of Ethics issued by the ICAI. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

4. The Board of Directors of DSP Trustee Company Private Limited ('the Trustee') and DSP Asset Managers Private Limited ('the AMC') (collectively referred to as 'the Management') are responsible for the preparation of these financial statements that give a true and fair view of the state of affairs (financial position), surplus or deficit (financial performance), cash flows and changes in net assets attributable to unit holders of the Schemes in accordance with the accounting principles generally accepted in India, including the Ind AS read with the Ninth Schedule – "Accounting Policies and Standards" of the SEBI Regulations and circulars/orders/directions issued by SEBI from time to time. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the SEBI Regulations for safeguarding of the assets of the Schemes and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
5. In preparing the financial statements, the Management is responsible for assessing the Schemes' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Schemes or to cease operations, or has no realistic alternative but to do so.
6. Those charged with Governance are also responsible for overseeing the Schemes' financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

7. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise

from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken since these financial statements.

8. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on whether the Schemes have in place an adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls;
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
 - Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Schemes' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, for the schemes existing as on 31 March 2024, future events or conditions may cause the Schemes to cease to continue as a going concern; and
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
11. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matter

12. The Schemes had prepared statutory financial statements for the year ended 31 March 2023 and 31 March 2022 in accordance with the accounting principles generally accepted in India read with the Ninth Schedule of the SEBI Regulations on which we issued unmodified opinions vide our auditor reports dated 20 July 2023 and 22 July 2022, respectively. These financial statements have been adjusted for the differences in the accounting principles adopted by the Fund on transition to Ind AS, which have also been audited by us. Our opinion is not modified in respect of this matter.
13. The financial information of the schemes of the Fund, other than those covered by this audit report as listed in Annexure 1 for the year ended 31 March 2024, which are included in the accompanying financial statements, on which the reporting requirements under the Standards on auditing relating to listed entities are applicable, has also been audited by us and on which we have expressed an unmodified opinion vide our separate audit report dated 19 July 2024. Our opinion is not modified in respect of this matter.

INDEPENDENT AUDITOR'S REPORT

Report on Other Legal and Regulatory Requirements

14. As required by Regulation 55 and Clause 5 of the Eleventh Schedule to the SEBI Regulations, we report that:
- a. we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - b. the aforesaid financial statements are in agreement with the books of account of the fund; and
 - c. the aforesaid financial statements have been prepared in accordance with the Ninth Schedule – "Accounting Policies and Standards" to the SEBI Regulations.
15. As required by the Eighth Schedule to the SEBI Regulations, we report that, on the basis of information and explanations given to us, the methods used to value non-traded securities other than money market and debt securities, as applicable, as at 31 March 2024/maturity date, are in accordance with the SEBI Regulations and other guidelines determined by the Board of Directors of the AMC and approved by the Trustee, are fair and reasonable.

For **Walker Chandiok & Co LLP**
Chartered Accountants
Firm's Registration No.: 001076N/N500013

sd/-
Khushroo B. Panthaky
Partner
Membership No.: 042423
UDIN:24042423BKCMQT1828

Place: Mumbai
Date: 19 July 2024

INDEPENDENT AUDITOR'S REPORT

Annexure 1 – List of Schemes

Scheme Name	Year/Period
DSP Bond Fund	1 April 2023 to 31 March 2024
DSP Flexi Cap Fund (Erstwhile known as DSP Equity Fund)	1 April 2023 to 31 March 2024
DSP Liquidity Fund	1 April 2023 to 31 March 2024
DSP Equity & Bond Fund	1 April 2023 to 31 March 2024
DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)	1 April 2023 to 31 March 2024
DSP Savings Fund	1 April 2023 to 31 March 2024
DSP Equity Opportunities Fund	1 April 2023 to 31 March 2024
DSP Short Term Fund	1 April 2023 to 31 March 2024
DSP Top 100 Equity Fund	1 April 2023 to 31 March 2024
DSP Credit Risk Fund	1 April 2023 to 31 March 2024
DSP Regular Savings Fund	1 April 2023 to 31 March 2024
DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)	1 April 2023 to 31 March 2024
DSP Ultra Short Fund	1 April 2023 to 31 March 2024
DSP Small Cap Fund	1 April 2023 to 31 March 2024
DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)	1 April 2023 to 31 March 2024
DSP Strategic Bond Fund	1 April 2023 to 31 March 2024
DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)	1 April 2023 to 31 March 2024
DSP Mid Cap Fund	1 April 2023 to 31 March 2024
DSP Natural Resources and New Energy Fund	1 April 2023 to 31 March 2024
DSP World Energy Fund	1 April 2023 to 31 March 2024
DSP Banking & PSU Debt Fund	1 April 2023 to 31 March 2024
DSP Dynamic Asset Allocation Fund	1 April 2023 to 31 March 2024
DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)	1 April 2023 to 31 March 2024
DSP US Flexible Equity Fund	1 April 2023 to 31 March 2024
DSP 10Y G-Sec Fund	1 April 2023 to 31 March 2024
DSP Low Duration Fund	1 April 2023 to 31 March 2024
DSP Equity Savings Fund	1 April 2023 to 31 March 2024
DSP Value Fund	1 April 2023 to 31 March 2024
DSP Floater Fund	1 April 2023 to 31 March 2024
DSP World Mining Fund	1 April 2023 to 31 March 2024
DSP Focus Fund	1 April 2023 to 31 March 2024
DSP World Agriculture Fund	1 April 2023 to 31 March 2024
DSP Nifty 50 Equal Weight Index Fund (Erstwhile known as DSP Equal Nifty 50 Fund)	1 April 2023 to 31 March 2024
DSP Arbitrage Fund	1 April 2023 to 31 March 2024
Scheme Name	Year/Period
DSP Corporate Bond Fund	1 April 2023 to 31 March 2024
DSP Healthcare Fund	1 April 2023 to 31 March 2024
DSP Overnight Fund	1 April 2023 to 31 March 2024
DSP Nifty 50 Index Fund	1 April 2023 to 31 March 2024
DSP Nifty Next 50 Index Fund	1 April 2023 to 31 March 2024
DSP Quant Fund	1 April 2023 to 31 March 2024
DSP Global Innovation Fund of Fund	1 April 2023 to 31 March 2024
DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund	1 April 2023 to 31 March 2024
DSP Nifty Midcap 150 Quality 50 Index Fund	1 April 2023 to 31 March 2024
DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund	1 April 2023 to 31 March 2024
DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund	1 April 2023 to 31 March 2024
DSP Multi Asset Allocation Fund	27 September 2023 to 31 March 2024
DSP Gold ETF Fund of Fund	17 November 2023 to 31 March 2024
DSP Banking and Financial Services Fund	8 December 2023 to 31 March 2024
DSP Nifty Smallcap 250 Quality 50 Index fund	26 December 2023 to 31 March 2024
DSP Multicap Fund	30 January 2024 to 31 March 2024
DSP US Treasury Fund of Fund	18 March 2024 to 31 March 2024

DSP MUTUAL FUND
Balance Sheet as at March, 31 2024 / Maturity Date

₹ in Lacs

Particulars	Note No.	DSP Bond Fund			DSP Flexi Cap Fund			DSP Liquidity Fund		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	611.05	1,718.33	3,542.82	65,331.83	15,297.53	28,613.17	34,869.08	51,959.98	1,48,927.72
Balances with Bank/(s)	2	12.66	90.28	15.17	750.98	528.49	471.38	890.65	1,332.60	943.34
Derivative financial instruments	3	-	-	-	-	-	-	-	-	-
Receivables	4	0.12	0.11	510.04	9.54	1,200.22	979.48	5.74	9.81	7.68
Investments	5	35,016.09	33,143.52	30,861.23	9,35,299.92	7,43,720.09	7,56,586.56	8,06,546.64	9,34,943.95	7,06,669.14
Other Financial assets	6	865.11	540.13	685.38	780.43	168.59	2,853.88	412.01	1,199.15	3,883.31
Non-Financial Assets										
Other Non -Financial assets	7	-	-	-	-	-	-	-	-	-
Total Assets (A)		36,505.03	35,492.37	35,614.64	10,02,172.70	7,60,914.92	7,89,504.47	8,42,724.12	9,89,445.49	8,60,431.19
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	-	-	-	-	-	-	-	-	-
Payables	9	533.12	1,022.56	3.22	2,383.38	1,869.26	20,853.58	296.85	50,420.66	4,108.60
Borrowings	10	-	-	-	-	-	-	1,68,482.46	-	-
Other Financial Liabilities	11	26.15	27.37	29.28	1,553.54	1,518.78	1,643.20	638.82	516.28	464.43
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	1.27	3.09	3.72	483.71	403.41	566.83	70.79	74.41	57.56
Total Liabilities (B)		560.54	1,053.02	36.22	4,420.63	3,791.45	23,063.61	1,69,488.92	51,011.35	4,630.59
Net assets attributable to holder of redeemable units		35,944.49	34,439.35	35,578.42	9,97,752.07	7,57,123.47	7,66,440.86	6,73,235.20	9,38,434.14	8,55,800.60

Particulars	Note No.	DSP Equity & Bond Fund			DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)			DSP Savings Fund		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	45,121.82	4,396.05	42,209.35	1,672.74	13,338.53	20,449.99	13,396.71	11,341.85	18,010.58
Balances with Bank/(s)	2	698.74	520.63	380.99	115.72	623.53	733.14	256.88	7,824.91	13,526.14
Derivative financial instruments	3	-	-	-	-	-	-	-	-	-
Receivables	4	600.93	888.57	5,059.35	0.26	8,156.43	0.14	0.50	-	0.27
Investments	5	8,30,550.65	7,12,240.88	7,18,384.96	72,477.03	43,537.23	29,620.53	3,56,929.78	3,10,602.25	1,96,060.22
Other Financial assets	6	6,165.84	3,624.10	4,038.42	1,376.59	819.76	967.56	227.74	427.91	367.21
Non-Financial Assets										
Other Non -Financial assets	7	-	-	-	-	-	-	-	-	-
Total Assets (A)		8,83,137.98	7,21,670.23	7,70,073.07	75,642.34	66,475.48	51,771.36	3,70,811.61	3,30,196.92	2,27,964.42
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	-	-	-	-	-	-	-	-	-
Payables	9	1,081.39	1,369.22	21,719.86	41.63	9,214.95	10,226.22	674.58	5,219.82	726.18
Borrowings	10	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	11	1,457.19	1,381.21	1,415.60	57.64	40.37	39.03	176.47	192.48	148.22
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	59.02	186.12	153.48	3.28	3.32	2.94	12.95	20.13	11.78
Total Liabilities (B)		2,597.60	2,936.55	23,288.94	102.55	9,258.64	10,268.19	864.00	5,432.43	886.18
Net assets attributable to holder of redeemable units		8,80,540.38	7,18,733.68	7,46,784.13	75,539.79	57,216.84	41,503.17	3,69,947.61	3,24,764.49	2,27,078.24

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
Balance Sheet as at March, 31 2024 / Maturity Date

₹ in Lacs

Particulars	Note No.	DSP Equity Opportunities Fund			DSP Short Term Fund			DSP Top 100 Equity Fund		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	20,201.00	10,954.45	5,506.38	5,304.51	7,546.11	25,018.95	15,048.02	10,659.22	5,213.42
Balances with Bank/(s)	2	962.67	659.09	358.57	96.77	471.64	142.99	345.61	292.92	205.13
Derivative financial instruments	3	-	-	-	-	-	-	-	-	-
Receivables	4	191.17	0.02	2,972.05	0.49	6,620.65	3,594.18	9.37	6,402.51	294.85
Investments	5	10,60,103.29	6,93,975.91	6,42,784.38	2,87,176.13	2,89,394.83	2,62,714.27	3,39,308.23	2,48,541.84	2,61,050.88
Other Financial assets	6	2,628.80	4,627.54	3,411.86	8,239.55	6,623.89	6,082.27	1,482.38	1,111.47	117.80
Non-Financial Assets										
Other Non -Financial assets	7	-	-	-	-	-	-	-	-	-
Total Assets (A)		10,84,086.93	7,10,217.01	6,55,033.24	3,00,817.45	3,10,657.12	2,97,552.66	3,56,193.61	2,67,007.96	2,66,882.08
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	-	-	-	-	-	-	-	-	-
Payables	9	954.43	1,917.56	2,159.25	1,047.14	5,375.04	12,594.05	298.90	6,497.60	998.02
Borrowings	10	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	11	1,648.15	1,338.98	1,295.99	183.36	194.35	210.77	589.15	524.44	548.76
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	223.13	288.80	392.55	8.49	14.62	19.25	217.00	169.77	242.84
Total Liabilities (B)		2,825.71	3,545.34	3,847.79	1,238.99	5,584.01	12,824.07	1,105.05	7,191.81	1,789.62
Net assets attributable to holder of redeemable units		10,81,261.22	7,06,671.67	6,51,185.45	2,99,578.46	3,05,073.11	2,84,728.59	3,55,088.56	2,59,816.15	2,65,092.46

Particulars	Note No.	DSP Credit Risk Fund			DSP Regular Savings Fund			DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	546.89	2,408.74	4,181.76	443.95	261.66	356.06	20,781.99	8,988.87	4,726.57
Balances with Bank/(s)	2	12.15	14.45	4,557.22	18.06	21.63	15.26	627.20	435.91	256.13
Derivative financial instruments	3	-	-	-	-	-	-	-	-	-
Receivables	4	0.03	0.02	-	-	-	-	9.60	0.05	173.74
Investments	5	18,307.78	17,303.99	17,323.64	16,709.97	17,877.19	20,523.27	3,15,741.84	1,76,449.76	1,42,879.08
Other Financial assets	6	681.18	689.30	653.05	261.58	317.73	450.30	199.65	114.81	60.68
Non-Financial Assets										
Other Non -Financial assets	7	-	-	-	-	-	-	-	-	-
Total Assets (A)		19,548.03	20,416.50	26,715.67	17,433.56	18,478.21	21,344.89	3,37,360.28	1,85,989.40	1,48,096.20
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	-	-	-	-	-	-	-	-	-
Payables	9	4.59	5.13	0.35	7.41	9.94	6.78	313.32	2,404.47	251.29
Borrowings	10	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	11	19.52	22.99	37.07	22.12	24.13	27.81	559.30	388.81	345.38
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	0.98	3.32	4.06	0.99	2.96	5.45	35.10	19.78	15.84
Total Liabilities (B)		25.09	31.44	41.48	30.52	37.03	40.04	907.72	2,813.06	612.51
Net assets attributable to holder of redeemable units		19,522.94	20,385.06	26,674.19	17,403.04	18,441.18	21,304.85	3,36,452.56	1,83,176.34	1,47,483.69

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
Balance Sheet as at March, 31 2024 / Maturity Date

₹ in Lacs

Particulars	Note No.	DSP Ultra Short Fund			DSP Mid Cap Fund			DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	4,483.37	5,017.73	11,493.47	1,27,917.82	66,410.29	38,767.54	36,818.46	26,614.51	17,346.22
Balances with Bank/(s)	2	437.29	839.94	5,341.71	1,168.09	855.32	666.51	3,303.92	2,852.73	2,666.80
Derivative financial instruments	3	-	-	-	-	-	-	-	-	-
Receivables	4	1.53	0.97	0.27	471.95	5.30	7,477.47	31.78	0.22	2,875.75
Investments	5	2,16,313.59	2,30,914.84	2,78,225.55	14,71,255.95	12,33,085.49	13,34,008.56	13,71,338.85	10,01,832.10	9,73,973.71
Other Financial assets	6	2,436.07	1,132.30	1,487.82	1,037.88	436.40	2,292.44	790.89	228.70	1,154.19
Non-Financial Assets										
Other Non -Financial assets	7	-	-	-	-	-	-	-	-	-
Total Assets (A)		2,23,671.85	2,37,905.78	2,96,548.82	16,01,851.69	13,00,792.80	13,83,212.52	14,12,283.90	10,31,528.26	9,98,016.67
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	-	-	-	-	-	-	-	-	-
Payables	9	661.54	1,312.50	425.46	2,453.18	7,176.05	9,136.73	2,380.46	9,340.26	6,882.55
Borrowings	10	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	11	214.73	255.20	266.80	2,384.66	2,401.19	2,480.53	2,115.57	1,898.08	1,865.48
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	19.73	37.42	24.12	152.54	86.00	101.05	66.23	62.68	66.10
Total Liabilities (B)		896.00	1,605.12	716.38	4,990.38	9,663.24	11,718.31	4,562.26	11,301.02	8,814.13
Net assets attributable to holder of redeemable units		2,22,775.85	2,36,300.66	2,95,832.44	15,96,861.31	12,91,129.56	13,71,494.21	14,07,721.64	10,20,227.24	9,89,202.54

Particulars	Note No.	DSP Strategic Bond Fund			DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)			DSP Small Cap Fund		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	2,623.83	7,414.43	8,945.02	1,609.46	1,504.64	885.60	97,538.38	39,077.21	37,071.71
Balances with Bank/(s)	2	42.94	168.56	18.23	120.97	66.93	32.92	757.65	491.02	378.54
Derivative financial instruments	3	-	-	-	-	-	-	-	-	-
Receivables	4	0.17	0.18	0.03	0.95	0.22	493.41	221.92	0.86	56.77
Investments	5	88,794.11	43,729.17	42,097.62	78,927.54	87,817.03	93,835.10	12,08,092.06	8,50,154.96	8,27,870.41
Other Financial assets	6	1,837.86	1,007.53	1,527.99	26.29	19.31	39.49	822.01	393.14	428.43
Non-Financial Assets										
Other Non -Financial assets	7	-	-	-	-	-	-	-	-	-
Total Assets (A)		93,298.91	52,319.87	52,588.89	80,685.21	89,408.13	95,286.52	13,07,432.02	8,90,117.19	8,65,805.86
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	-	-	-	-	-	-	-	-	-
Payables	9	42.12	12.56	5.62	796.97	711.26	547.73	1,329.09	728.75	1,752.48
Borrowings	10	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	11	77.60	49.39	58.40	116.56	107.76	128.68	2,072.91	1,604.00	1,481.65
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	3.96	2.63	2.87	31.07	29.97	39.11	152.87	65.31	68.90
Total Liabilities (B)		123.68	64.58	66.89	944.60	848.99	715.52	3,554.87	2,398.06	3,303.03
Net assets attributable to holder of redeemable units		93,175.23	52,255.29	52,522.00	79,740.61	88,559.14	94,571.00	13,03,877.15	8,87,719.13	8,62,502.83

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP Chartered Accountants ICAI Firm's Registration No.: 001076N/N500013

For and on behalf of Board of DSP Trustee Private Limited

For and on behalf of Board of DSP Asset Managers Private Limited

sd/-
Khushroo B. Panthaky
Partner
Membership No.: 042423

sd/-
Ms. Pravin Tripathi
Director
DIN 06913463

sd/-
Ms. Dharmishta Raval
Director
DIN 02792246

sd/-
Kalpen Parekh
Managing Director & CEO
DIN: 07925034

sd/-
Dhananjay Mungale
Director
DIN: 00007563

sd/-
Laukik Bagwe
Fund Manager

sd/-
Shantanu Godambe
Fund Manager

sd/-
Abhishek Singh
Fund Manager

sd/-
Kedar Karnik
Fund Manager

sd/-
Chirag Dagli
Fund Manager

sd/-
Aparna Karnik
Fund Manager

sd/-
Dhaval Gada
Fund Manager

sd/-
Jay Kothari
Fund Manager

sd/-
Karan Mundhra
Fund Manager

sd/-
Vivek Ramakrishnan
Fund Manager

sd/-
Shalini Vasanta
Fund Manager

sd/-
Prateek Nigudkar
Fund Manager

sd/-
Rohit Singhania
Fund Manager

sd/-
Charanjit Singh
Fund Manager

sd/-
Bhavini Gandhi
Fund Manager

sd/-
Ravi Gehani
Fund Manager

sd/-
Abhishek Ghosh
Fund Manager

sd/-
Vinit Sambre
Fund Manager

sd/-
Sandeep Yadav
Fund Manager

Place: Mumbai
Date: 19th July, 2024

Place: Mumbai
Date: 19th July, 2024

Place: Mumbai
Date: 19th July, 2024

sd/-
Anil Ghelani
Fund Manager

sd/-
Diipesh Shah
Fund Manager

sd/-
Resham Jain
Fund Manager

DSP MUTUAL FUND
Balance Sheet as at March, 31 2024 / Maturity Date

₹ in Lacs

Particulars	Note No.	DSP Natural Resources and New Energy Fund			DSP World Energy Fund			DSP World Mining Fund		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	8,194.10	840.32	1,980.95	227.36	572.21	169.27	467.69	660.59	233.02
Balances with Bank/(s)	2	101.86	98.96	99.28	6.33	100.80	6.00	11.11	83.84	6.25
Derivative financial instruments	3	-	-	-	-	-	-	-	-	-
Receivables	4	1.38	0.02	2,449.14	0.06	0.06	-	0.24	0.05	143.31
Investments	5	91,078.02	66,643.78	81,565.33	13,547.07	16,415.01	15,647.43	14,897.32	18,932.72	20,529.24
Other Financial assets	6	80.04	371.85	371.58	3.21	7.67	7.74	3.94	8.83	3.23
Non-Financial Assets										
Other Non -Financial assets	7	0.93	4.38	-	1.06	0.88	-	1.17	1.01	-
Total Assets (A)		99,456.33	67,959.31	86,466.28	13,785.09	17,096.63	15,830.44	15,381.47	19,687.04	20,915.05
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	-	-	-	-	-	-	-	-	-
Payables	9	172.61	88.51	2,324.23	26.95	17.48	30.19	95.61	40.76	166.68
Borrowings	10	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	11	151.23	124.88	148.06	12.04	15.29	19.27	15.16	19.35	18.23
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	36.88	25.37	36.97	0.49	0.52	2.84	0.55	0.49	2.50
Total Liabilities (B)		360.72	238.76	2,509.26	39.48	33.29	52.30	111.32	60.60	187.41
Net assets attributable to holder of redeemable units		99,095.61	67,720.55	83,957.02	13,745.61	17,063.34	15,778.14	15,270.15	19,626.44	20,727.64

Particulars	Note No.	DSP Focus Fund			DSP World Agriculture Fund			DSP US Flexible* Equity Fund		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	8,228.68	1,545.78	8,741.90	37.80	29.35	72.90	1,489.56	3,158.23	1,478.94
Balances with Bank/(s)	2	161.32	73.92	67.14	1.92	6.39	2.45	47.57	198.04	15.55
Derivative financial instruments	3	-	-	-	-	-	-	-	-	-
Receivables	4	0.15	195.22	421.45	0.02	97.50	0.01	3.15	0.04	0.04
Investments	5	2,11,221.92	1,71,432.07	1,82,966.35	1,684.70	2,471.71	6,382.22	87,688.31	74,578.79	71,699.85
Other Financial assets	6	124.23	36.65	102.49	0.99	4.05	1.58	12.11	25.30	23.83
Non-Financial Assets										
Other Non -Financial assets	7	-	-	-	0.12	0.35	-	-	-	-
Total Assets (A)		2,19,736.30	1,73,283.64	1,92,299.33	1,725.55	2,609.35	6,459.16	89,240.70	77,960.40	73,218.21
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	-	-	-	-	-	-	-	-	-
Payables	9	442.36	1,142.73	209.45	26.95	101.22	2.21	190.55	173.72	69.42
Borrowings	10	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	11	377.71	353.20	390.98	2.37	4.76	12.28	113.88	114.28	97.92
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	17.62	16.21	20.45	0.11	1.13	0.65	11.06	7.02	7.39
Total Liabilities (B)		837.69	1,512.14	620.88	29.43	107.11	15.14	315.49	295.02	174.73
Net assets attributable to holder of redeemable units		2,18,898.61	1,71,771.50	1,91,678.45	1,696.12	2,502.24	6,444.02	88,925.21	77,665.38	73,043.48

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
Balance Sheet as at March, 31 2024 / Maturity Date

₹ in Lacs

Particulars	Note No.	DSP Banking & PSU Debt Fund			DSP Dynamic Asset Allocation Fund			DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	380.16	15,176.90	43,617.85	5,328.34	9.71	8,126.63	109.29	140.00	111.04
Balances with Bank/(s)	2	50.35	775.51	125.19	110.39	245.99	290.73	4.32	303.69	5.12
Derivative financial instruments	3	-	8.49	-	330.77	79.70	510.36	-	-	-
Receivables	4	2,546.78	1,541.74	497.05	477.14	5,198.70	5,775.10	-	0.01	-
Investments	5	2,27,264.26	2,46,696.59	2,42,240.74	2,99,885.44	3,52,728.68	4,50,372.48	5,815.20	6,512.94	10,442.43
Other Financial assets	6	7,496.93	5,493.38	5,552.78	4,915.59	5,274.47	10,354.13	2.21	12.29	3.54
Non-Financial Assets										
Other Non-Financial assets	7	-	-	-	-	-	-	0.36	-	-
Total Assets (A)		2,37,738.48	2,69,692.61	2,92,033.61	3,11,047.67	3,63,537.25	4,75,429.43	5,931.38	6,968.93	10,562.13
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	26.25	-	-	1,343.32	1,795.83	1,301.25	-	-	-
Payables	9	15.25	11,716.95	25,312.52	1,472.97	2,187.05	3,159.84	10.10	35.53	7.47
Borrowings	10	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	11	133.62	159.28	199.69	594.39	736.59	1,008.98	24.83	13.60	10.33
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	5.83	8.06	17.76	27.47	31.85	40.95	0.29	0.24	0.43
Total Liabilities (B)		180.95	11,884.29	25,529.97	3,438.15	4,751.32	5,511.02	35.22	49.37	18.23
Net assets attributable to holder of redeemable units		2,37,557.53	2,57,808.32	2,66,503.64	3,07,609.52	3,58,785.93	4,69,918.41	5,896.16	6,919.56	10,543.90

Particulars	Note No.	DSP 10Y G-Sec Fund			DSP Low Duration Fund			DSP Equity Savings Fund		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	133.80	573.70	113.73	10,467.71	6,905.38	19,629.80	4,126.03	734.33	2,338.36
Balances with Bank/(s)	2	3.71	64.04	2.40	143.34	240.58	376.30	276.72	103.85	78.91
Derivative financial instruments	3	-	-	-	-	-	-	452.18	239.67	360.84
Receivables	4	0.01	-	-	1,031.64	0.28	0.24	0.12	0.38	797.43
Investments	5	4,740.15	4,957.82	5,526.47	4,08,984.43	3,08,018.30	3,06,621.15	90,799.38	52,489.18	37,846.23
Other Financial assets	6	60.55	44.80	85.24	7,136.21	3,570.06	6,236.75	1,896.28	598.20	1,175.74
Non-Financial Assets										
Other Non-Financial assets	7	-	-	-	-	-	-	-	-	-
Total Assets (A)		4,938.22	5,640.36	5,727.84	4,27,763.33	3,18,734.60	3,32,864.24	97,550.71	54,165.61	42,597.51
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	-	-	-	3.42	-	-	736.13	337.06	273.45
Payables	9	0.71	498.52	1.05	7,038.34	2,942.40	114.62	208.17	136.18	59.60
Borrowings	10	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	11	2.92	2.68	3.39	241.90	212.43	234.62	90.93	60.00	56.57
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	0.11	0.24	0.22	14.44	23.75	13.11	4.36	9.87	11.69
Total Liabilities (B)		3.74	501.44	4.66	7,298.10	3,178.58	362.35	1,039.59	543.11	401.31
Net assets attributable to holder of redeemable units		4,934.48	5,138.92	5,723.18	4,20,465.23	3,15,556.02	3,32,501.89	96,511.12	53,622.50	42,196.20

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
Balance Sheet as at March, 31 2024 / Maturity Date

₹ in Lacs

Particulars	Note No.	DSP Nifty 50 Equal Weight Index Fund(Erstwhile known as DSP Equal Nifty 50 Fund)			DSP Arbitrage Fund			DSP NIFTY 1D Rate Liquid ETF(Erstwhile known as DSP Liquid ETF)		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	284.30	133.88	61.01	7,650.20	4,249.56	4,377.33	1,28,673.21	22,417.51	10,700.67
Balances with Bank/(s)	2	173.40	305.14	26.22	207.42	2,608.68	203.31	44.89	40.51	44.71
Derivative financial instruments	3	-	-	-	955.12	275.78	407.10	-	-	-
Receivables	4	0.19	0.51	2,094.00	13,388.71	384.52	4,323.64	-	0.02	0.45
Investments	5	1,19,340.35	50,270.67	31,634.02	3,67,908.14	1,12,306.41	1,39,864.06	-	-	-
Other Financial assets	6	11.86	14.93	21.61	1,089.33	214.67	2,415.50	753.66	140.30	62.31
Non-Financial Assets										
Other Non -Financial assets	7	-	-	-	-	-	-	-	1.42	-
Total Assets (A)		1,19,810.10	50,725.13	33,836.86	3,91,198.92	1,20,039.62	1,51,590.94	1,29,471.76	22,599.76	10,808.14
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	-	-	-	3,671.56	1,312.36	1,192.17	-	-	-
Payables	9	180.21	353.27	2,188.64	6,136.79	1,912.34	1,403.38	0.03	0.40	0.04
Borrowings	10	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	11	78.82	37.38	20.89	326.01	115.62	148.78	73.42	16.09	11.56
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	3.36	1.53	1.89	12.24	9.56	6.39	64.84	12.86	3.81
Total Liabilities (B)		262.39	392.18	2,211.42	10,146.60	3,349.88	2,750.72	138.29	29.35	15.41
Net assets attributable to holder of redeemable units		1,19,547.71	50,332.95	31,625.44	3,81,052.32	1,16,689.74	1,48,840.22	1,29,333.47	22,570.41	10,792.73

Particulars	Note No.	DSP Healthcare Fund			DSP Corporate Bond Fund			DSP Overnight Fund		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	4,303.68	365.50	414.88	2,704.47	30,359.26	5,957.84	1,05,366.66	1,93,987.12	3,01,402.83
Balances with Bank/(s)	2	124.35	68.97	63.24	58.26	6,255.89	143.70	2,436.20	715.44	187.99
Derivative financial instruments	3	-	-	-	-	-	-	-	-	-
Receivables	4	1.21	0.71	4.02	0.81	0.58	0.35	1,002.97	2.89	0.89
Investments	5	2,31,222.99	1,20,154.52	1,29,171.95	2,51,898.34	2,19,050.75	2,37,668.04	15,975.99	13,455.87	11,981.13
Other Financial assets	6	67.30	27.43	35.19	8,769.29	6,891.88	7,618.12	754.45	850.27	721.91
Non-Financial Assets										
Other Non -Financial assets	7	-	-	-	-	-	-	-	-	-
Total Assets (A)		2,35,719.53	1,20,617.13	1,29,689.28	2,63,431.17	2,62,558.36	2,51,388.05	1,25,536.27	2,09,011.59	3,14,294.75
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	-	-	-	-	-	-	-	-	-
Payables	9	136.99	123.27	263.58	1,553.95	7,607.45	2,539.46	2,354.14	65.18	114.84
Borrowings	10	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	11	331.67	267.26	293.70	139.01	127.18	142.34	112.04	166.09	92.90
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	17.25	18.49	26.60	4.93	8.83	6.80	56.45	33.35	51.00
Total Liabilities (B)		485.91	409.02	583.88	1,697.89	7,743.46	2,688.60	2,522.63	264.62	258.74
Net assets attributable to holder of redeemable units		2,35,233.62	1,20,208.11	1,29,105.40	2,61,733.28	2,54,814.90	2,48,699.45	1,23,013.64	2,08,746.97	3,14,036.01

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandok & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavini Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
Balance Sheet as at March, 31 2024 / Maturity Date

₹ in Lacs

Particulars	Note No.	DSP Nifty 50 Index Fund			DSP Nifty Next 50 Index Fund			DSP Quant Fund		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	142.18	64.33	84.45	225.77	154.06	33.18	172.89	71.19	582.28
Balances with Bank/(s)	2	47.41	58.78	25.24	82.76	25.51	69.99	54.69	41.85	34.06
Derivative financial instruments	3	-	-	-	-	-	-	-	-	-
Receivables	4	0.03	0.03	126.01	0.45	0.02	2,429.33	10,017.18	0.39	0.04
Investments	5	50,480.35	29,990.18	18,150.99	46,716.22	23,838.00	18,439.75	1,20,997.18	1,20,124.60	1,33,095.56
Other Financial assets	6	6.56	13.00	3.06	21.46	3.71	13.09	11.12	159.76	163.36
Non-Financial Assets										
Other Non -Financial assets	7	-	-	-	-	-	-	-	-	-
Total Assets (A)		50,676.53	30,126.32	18,389.75	47,046.66	24,021.30	20,985.34	1,31,253.06	1,20,397.79	1,33,875.30
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	-	-	-	-	-	-	-	-	-
Payables	9	108.49	104.42	229.39	188.10	159.77	2,552.71	9,870.29	103.82	50.74
Borrowings	10	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	11	25.82	15.24	8.19	27.74	15.45	10.45	125.91	128.15	136.69
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	1.69	0.71	0.68	1.58	6.94	1.40	6.85	4.80	8.82
Total Liabilities (B)		136.00	120.37	238.26	217.42	182.16	2,564.56	10,003.05	236.77	196.25
Net assets attributable to holder of redeemable units		50,540.53	30,005.95	18,151.49	46,829.24	23,839.14	18,420.78	1,21,250.01	1,20,161.02	1,33,679.05

Particulars	Note No.	DSP Value Fund			DSP Floater Fund			DSP Nifty 50 Equal Weight ETF		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	2,849.11	1,707.36	580.30	1,990.34	1,014.00	9,700.97	69.12	5.92	201.97
Balances with Bank/(s)	2	48.70	125.43	39.83	29.71	38.70	251.67	2.36	1.95	198.15
Derivative financial instruments	3	0.97	16.61	178.36	-	165.57	42.20	-	-	-
Receivables	4	0.06	0.05	160.54	3,115.33	0.18	0.07	11.81	0.06	247.42
Investments	5	79,221.52	56,142.62	57,707.36	80,847.11	74,308.22	1,82,158.41	17,413.60	5,128.32	3,856.05
Other Financial assets	6	1,400.91	980.77	1,710.10	1,971.56	1,998.83	2,773.22	0.72	1.27	2.44
Non-Financial Assets										
Other Non -Financial assets	7	-	-	-	-	-	-	-	0.44	-
Total Assets (A)		83,521.27	58,972.84	60,376.49	87,954.05	77,525.50	1,94,926.54	17,497.61	5,137.96	4,506.03
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	67.01	50.87	168.21	14.47	-	-	-	-	-
Payables	9	2,571.01	42.00	277.73	12.82	22.26	40.93	72.02	-	639.09
Borrowings	10	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	11	105.03	78.86	79.36	47.53	63.37	133.44	7.35	6.53	1.56
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	8.07	3.19	7.13	1.18	4.46	6.83	0.49	0.36	0.15
Total Liabilities (B)		2,751.12	174.92	532.43	76.00	90.09	181.20	79.86	6.89	640.80
Net assets attributable to holder of redeemable units		80,770.15	58,797.92	59,844.06	87,878.05	77,435.41	1,94,745.34	17,417.75	5,131.07	3,865.23

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
Balance Sheet as at March, 31 2024 / Maturity Date

₹ in Lacs

Particulars	Note No.	DSP Nifty 50 ETF			DSP Nifty Midcap 150 Quality 50 ETF			DSP Global Innovation Fund of Fund		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	113.33	2.88	0.79	11.97	7.54	4.26	748.07	1,125.14	1,009.87
Balances with Bank/(s)	2	1.70	0.59	6.80	3.89	2.50	1.20	89.74	72.22	37.87
Derivative financial instruments	3	-	-	-	-	-	-	-	-	-
Receivables	4	5.81	0.06	16.45	0.10	0.01	0.07	6.38	-	1.74
Investments	5	25,228.10	1,035.34	2,251.26	8,081.92	6,741.78	3,975.44	76,021.68	43,618.53	13,476.76
Other Financial assets	6	0.75	0.14	0.63	1.20	13.10	6.63	14.73	11.68	12.17
Non-Financial Assets										
Other Non -Financial assets	7	-	2.17	-	-	0.39	-	4.22	1.53	-
Total Assets (A)		25,349.69	1,041.18	2,275.93	8,099.08	6,765.32	3,987.60	76,884.82	44,829.10	14,538.41
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	-	-	-	-	-	-	-	-	-
Payables	9	115.16	-	15.81	-	-	3.22	148.55	161.05	83.55
Borrowings	10	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	11	3.80	0.79	0.59	5.33	8.04	1.38	84.92	56.94	6.24
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	0.08	-	0.12	0.28	0.53	0.17	2.15	0.64	0.34
Total Liabilities (B)		119.04	0.79	16.52	5.61	8.57	4.77	235.62	218.63	90.13
Net assets attributable to holder of redeemable units		25,230.65	1,040.39	2,259.41	8,093.47	6,756.75	3,982.83	76,649.20	44,610.47	14,448.28

Particulars	Note No.	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund			DSP Nifty Midcap 150 Quality 50 Index Fund			DSP Silver ETF		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	6,290.12	15,287.51	6,786.18	36.71	60.06	-	1.10	0.34	-
Balances with Bank/(s)	2	40.98	4,945.73	109.85	23.56	10.68	-	1.11	6.55	-
Derivative financial instruments	3	-	-	-	-	-	-	-	-	-
Receivables	4	0.16	-	-	-	-	-	0.09	-	-
Investments	5	2,22,052.33	1,95,439.24	22,145.30	20,979.79	14,064.57	-	9,695.04	4,075.89	-
Other Financial assets	6	3,602.21	3,068.00	632.26	3.68	36.03	-	0.14	0.28	-
Non-Financial Assets										
Other Non -Financial assets	7	-	-	-	-	0.15	-	266.18	105.18	-
Total Assets (A)		2,31,985.80	2,18,740.48	29,673.59	21,043.74	14,171.49	-	9,963.66	4,188.24	-
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	-	-	-	-	-	-	-	-	-
Payables	9	2,585.83	4,122.79	525.91	31.42	66.80	-	-	-	-
Borrowings	10	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	11	77.55	46.90	6.23	13.91	9.54	-	14.50	3.15	-
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	1.09	4.92	1.50	1.24	0.69	-	0.07	1.92	-
Total Liabilities (B)		2,664.47	4,174.61	533.64	46.57	77.03	-	14.57	5.07	-
Net assets attributable to holder of redeemable units		2,29,321.33	2,14,565.87	29,139.95	20,997.17	14,094.46	-	9,949.09	4,183.17	-

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
Balance Sheet as at March, 31 2024 / Maturity Date

₹ in Lacs

Particulars	Note No.	DSP NIFTY BANK ETF			DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund			DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	266.39	18.53	-	717.98	8,957.04	-	204.72	1,677.46	-
Balances with Bank/(s)	2	2.49	1.33	-	7.62	533.09	-	2.75	119.59	-
Derivative financial instruments	3	-	-	-	-	-	-	-	-	-
Receivables	4	6.15	-	-	0.01	-	-	-	0.02	-
Investments	5	21,555.60	5,965.25	-	33,851.30	28,796.07	-	7,830.32	7,152.74	-
Other Financial assets	6	1.92	0.73	-	401.68	449.51	-	105.78	101.42	-
Non-Financial Assets										
Other Non -Financial assets	7	-	-	-	-	-	-	-	-	-
Total Assets (A)		21,832.55	5,985.84	-	34,978.59	38,735.71	-	8,143.57	9,051.23	-
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	-	-	-	-	-	-	-	-	-
Payables	9	262.62	14.99	-	0.42	7,051.94	-	0.14	513.74	-
Borrowings	10	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	11	7.16	0.61	-	16.75	6.90	-	5.96	2.24	-
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	0.41	0.29	-	14.15	1.08	-	0.14	0.22	-
Total Liabilities (B)		270.19	15.89	-	31.32	7,059.92	-	6.24	516.20	-
Net assets attributable to holder of redeemable units		21,562.36	5,969.95	-	34,947.27	31,675.79	-	8,137.33	8,535.03	-

Particulars	Note No.	DSP FMP - Series 264 - 60M - 17D			DSP FMP - Series 267 - 1246 Days			DSP FMP - Series 268 - 1281 Days		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	174.11	15.87	155.96	55.80	46.78	-	29.01	27.43	-
Balances with Bank/(s)	2	1.80	2.02	1.86	11.74	14.98	-	2.98	3.59	-
Derivative financial instruments	3	-	-	-	-	-	-	-	-	-
Receivables	4	-	-	0.72	0.04	-	-	0.02	-	-
Investments	5	4,473.55	4,317.92	4,046.54	62,760.96	58,349.69	-	11,336.24	10,564.20	-
Other Financial assets	6	14.87	13.86	4.96	3.65	2.11	-	217.12	201.42	-
Non-Financial Assets										
Other Non -Financial assets	7	-	-	-	-	-	-	-	-	-
Total Assets (A)		4,664.33	4,349.67	4,210.04	62,832.19	58,413.56	-	11,585.37	10,796.64	-
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	-	-	-	-	-	-	-	-	-
Payables	9	-	-	0.01	-	-	-	-	-	-
Borrowings	10	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	11	2.72	3.10	2.09	28.25	26.82	-	5.52	5.16	-
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	0.03	0.03	0.01	0.25	0.52	-	0.05	0.06	-
Total Liabilities (B)		2.75	3.13	2.11	28.50	27.34	-	5.57	5.22	-
Net assets attributable to holder of redeemable units		4,661.58	4,346.54	4,207.93	62,803.69	58,386.22	-	11,579.80	10,791.42	-

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavini Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
Balance Sheet as at March, 31 2024 / Maturity Date

₹ in Lacs

Particulars	Note No.	DSP FMP - Series 269 - 160 DAYS			DSP FMP - Series 270 - 1144 Days			DSP Gold ETF		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	21,925.43	22.64	-	36.42	26.60	-	63.71	-	-
Balances with Bank/(s)	2	3.37	6.24	-	3.92	4.83	-	2.48	-	-
Derivative financial instruments	3	-	-	-	-	-	-	-	-	-
Receivables	4	-	-	-	0.01	-	-	0.19	-	-
Investments	5	-	21,557.94	-	17,014.75	15,828.00	-	30,499.16	-	-
Other Financial assets	6	118.88	208.18	-	8.03	3.11	-	0.42	-	-
Non-Financial Assets										
Other Non -Financial assets	7	-	-	-	-	-	-	810.82	-	-
Total Assets (A)		22,047.68	21,795.00	-	17,063.13	15,862.54	-	31,376.78	-	-
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	-	-	-	-	-	-	-	-	-
Payables	9	-	-	-	-	-	-	-	-	-
Borrowings	10	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	11	3.97	9.68	-	7.45	5.41	-	35.36	-	-
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	-	0.13	-	0.08	0.09	-	1.77	-	-
Total Liabilities (B)		3.97	9.81	-	7.53	5.50	-	37.13	-	-
Net assets attributable to holder of redeemable units		22,043.71	21,785.19	-	17,055.60	15,857.04	-	31,339.65	-	-

Particulars	Note No.	DSP NIFTY IT ETF			DSP NIFTY PRIVATE BANK ETF			DSP NIFTY PSU BANK ETF		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	53.55	-	-	4.29	-	-	0.97	-	-
Balances with Bank/(s)	2	0.80	-	-	1.65	-	-	0.37	-	-
Derivative financial instruments	3	-	-	-	-	-	-	-	-	-
Receivables	4	117.85	-	-	0.76	-	-	366.00	-	-
Investments	5	4,741.59	-	-	11,398.93	-	-	1,656.52	-	-
Other Financial assets	6	0.37	-	-	0.05	-	-	0.05	-	-
Non-Financial Assets										
Other Non -Financial assets	7	-	-	-	-	-	-	-	-	-
Total Assets (A)		4,914.16	-	-	11,405.68	-	-	2,023.91	-	-
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	-	-	-	-	-	-	-	-	-
Payables	9	84.87	-	-	-	-	-	366.03	-	-
Borrowings	10	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	11	1.99	-	-	4.75	-	-	1.31	-	-
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	0.07	-	-	0.19	-	-	0.06	-	-
Total Liabilities (B)		86.93	-	-	4.94	-	-	367.40	-	-
Net assets attributable to holder of redeemable units		4,827.23	-	-	11,400.74	-	-	1,656.51	-	-

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP Chartered Accountants ICAI Firm's Registration No.: 001076N/N500013

For and on behalf of Board of DSP Trustee Private Limited

For and on behalf of Board of DSP Asset Managers Private Limited

sd/-
Khushroo B. Panthaky
Partner
Membership No.: 042423

sd/-
Ms. Pravin Tripathi
Director
DIN 06913463

sd/-
Ms. Dharmishta Raval
Director
DIN 02792246

sd/-
Kalpen Parekh
Managing Director & CEO
DIN: 07925034

sd/-
Dhananjay Mungale
Director
DIN: 00007563

sd/-
Laukik Bagwe
Fund Manager

sd/-
Shantanu Godambe
Fund Manager

sd/-
Abhishek Singh
Fund Manager

sd/-
Kedar Karnik
Fund Manager

sd/-
Chirag Dagli
Fund Manager

sd/-
Aparna Karnik
Fund Manager

sd/-
Dhaval Gada
Fund Manager

sd/-
Jay Kothari
Fund Manager

sd/-
Karan Mundhra
Fund Manager

sd/-
Vivek Ramakrishnan
Fund Manager

sd/-
Shalini Vasanta
Fund Manager

sd/-
Prateek Nigudkar
Fund Manager

sd/-
Rohit Singhania
Fund Manager

sd/-
Charanjit Singh
Fund Manager

sd/-
Bhavin Gandhi
Fund Manager

sd/-
Ravi Gehani
Fund Manager

sd/-
Abhishek Ghosh
Fund Manager

sd/-
Vinit Sambre
Fund Manager

sd/-
Sandeep Yadav
Fund Manager

Place: Mumbai
Date: 19th July, 2024

Place: Mumbai
Date: 19th July, 2024

Place: Mumbai
Date: 19th July, 2024

sd/-
Anil Ghelani
Fund Manager

sd/-
Diipesh Shah
Fund Manager

sd/-
Resham Jain
Fund Manager

DSP MUTUAL FUND
Balance Sheet as at March, 31 2024 / Maturity Date

₹ in Lacs

Particulars	Note No.	DSP S&P BSE SENSEX ETF			DSP Multi Asset Allocation Fund			DSP Gold ETF Fund of Fund		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	1.38	-	-	7,836.62	-	-	11.18	-	-
Balances with Bank/(s)	2	0.21	-	-	414.43	-	-	4.18	-	-
Derivative financial instruments	3	-	-	-	49.72	-	-	-	-	-
Receivables	4	0.02	-	-	0.26	-	-	0.14	-	-
Investments	5	688.55	-	-	1,47,500.32	-	-	2,115.33	-	-
Other Financial assets	6	0.02	-	-	1,269.51	-	-	0.11	-	-
Non-Financial Assets										
Other Non -Financial assets	7	-	-	-	1.35	-	-	-	-	-
Total Assets (A)		690.18	-	-	1,57,072.21	-	-	2,130.94	-	-
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	-	-	-	30.07	-	-	-	-	-
Payables	9	-	-	-	4,369.62	-	-	8.86	-	-
Borrowings	10	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	11	0.79	-	-	207.20	-	-	0.59	-	-
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	-	-	-	3.14	-	-	0.20	-	-
Total Liabilities (B)		0.79	-	-	4,610.03	-	-	9.65	-	-
Net assets attributable to holder of redeemable units		689.39	-	-	1,52,462.18	-	-	2,121.29	-	-

Particulars	Note No.	DSP Banking & Financial Services Fund			DSP Nifty Smallcap250 Quality 50 Index Fund			DSP Multicap Fund		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	5,617.49	-	-	17.94	-	-	7,512.47	-	-
Balances with Bank/(s)	2	156.72	-	-	21.08	-	-	349.77	-	-
Derivative financial instruments	3	-	-	-	-	-	-	-	-	-
Receivables	4	0.18	-	-	5.18	-	-	0.40	-	-
Investments	5	52,748.16	-	-	6,192.90	-	-	73,414.32	-	-
Other Financial assets	6	172.46	-	-	6.82	-	-	94.68	-	-
Non-Financial Assets										
Other Non -Financial assets	7	-	-	-	-	-	-	-	-	-
Total Assets (A)		58,695.01	-	-	6,243.92	-	-	81,371.64	-	-
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	-	-	-	-	-	-	-	-	-
Payables	9	2,968.68	-	-	34.51	-	-	249.89	-	-
Borrowings	10	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	11	115.75	-	-	3.45	-	-	149.00	-	-
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	3.51	-	-	0.12	-	-	3.79	-	-
Total Liabilities (B)		3,087.94	-	-	38.08	-	-	402.68	-	-
Net assets attributable to holder of redeemable units		55,607.07	-	-	6,205.84	-	-	80,968.96	-	-

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP Chartered Accountants
ICAI Firm's Registration No.: 001076N/N500013

For and on behalf of Board of DSP Trustee Private Limited

For and on behalf of Board of DSP Asset Managers Private Limited

sd/-
Khushroo B. Panthaky
Partner
Membership No.: 042423

sd/-
Ms. Pravin Tripathi
Director
DIN 06913463

sd/-
Ms. Dharmishta Raval
Director
DIN 02792246

sd/-
Kalpen Parekh
Managing Director & CEO
DIN: 07925034

sd/-
Dhananjay Mungale
Director
DIN: 00007563

sd/-
Laukik Bagwe
Fund Manager

sd/-
Shantanu Godambe
Fund Manager

sd/-
Abhishek Singh
Fund Manager

sd/-
Kedar Karnik
Fund Manager

sd/-
Chirag Dagli
Fund Manager

sd/-
Aparna Karnik
Fund Manager

sd/-
Dhaval Gada
Fund Manager

sd/-
Jay Kothari
Fund Manager

sd/-
Karan Mundhra
Fund Manager

sd/-
Vivek Ramakrishnan
Fund Manager

sd/-
Shalini Vasanta
Fund Manager

sd/-
Prateek Nigudkar
Fund Manager

sd/-
Rohit Singhania
Fund Manager

sd/-
Charanjit Singh
Fund Manager

sd/-
Bhavin Gandhi
Fund Manager

sd/-
Ravi Gehani
Fund Manager

sd/-
Abhishek Ghosh
Fund Manager

sd/-
Vinit Sambre
Fund Manager

sd/-
Sandeep Yadav
Fund Manager

Place: Mumbai
Date: 19th July, 2024

Place: Mumbai
Date: 19th July, 2024

Place: Mumbai
Date: 19th July, 2024

sd/-
Anil Ghelani
Fund Manager

sd/-
Diipesh Shah
Fund Manager

sd/-
Resham Jain
Fund Manager

DSP MUTUAL FUND
Balance Sheet as at March, 31 2024 / Maturity Date

₹ in Lacs

Particulars	Note No.	DSP Nifty Healthcare ETF			DSP US Treasury Fund of Fund			DSP S&P BSE Liquid Rate ETF		
		As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22	As at 31.03.24	As at 31.03.23	As at 01.04.22
Assets										
Financial Assets										
Cash and cash equivalents	1	1.65	-	-	1,805.55	-	-	1,036.92	-	-
Balances with Bank/(s)	2	0.24	-	-	78.51	-	-	1.56	-	-
Derivative financial instruments	3	-	-	-	-	-	-	-	-	-
Receivables	4	-	-	-	565.85	-	-	-	-	-
Investments	5	824.85	-	-	6,385.11	-	-	-	-	-
Other Financial assets	6	0.02	-	-	13.39	-	-	6.81	-	-
Non-Financial Assets										
Other Non -Financial assets	7	-	-	-	-	-	-	-	-	-
Total Assets (A)		826.76	-	-	8,848.41	-	-	1,045.29	-	-
Liabilities										
Financial Liabilities										
Derivative financial instruments	8	-	-	-	-	-	-	-	-	-
Payables	9	-	-	-	1,466.70	-	-	-	-	-
Borrowings	10	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	11	0.34	-	-	1.38	-	-	0.24	-	-
Non-Financial Liabilities										
Other Non-Financial Liabilities	12	-	-	-	0.38	-	-	0.05	-	-
Total Liabilities (B)		0.34	-	-	1,468.46	-	-	0.29	-	-
Net assets attributable to holder of redeemable units		826.42	-	-	7,379.95	-	-	1,045.00	-	-

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Particulars	Note No.	DSP Bond Fund		DSP Flexi Cap Fund		DSP Liquidity Fund	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		2,641.16	2,244.40	2,372.22	669.59	94,996.86	70,833.90
Dividend Income		-	-	7,901.97	5,722.95	-	-
Gain on fair value changes	13	126.43	42.35	1,60,705.37	-	121.76	270.46
Gain on Sale/Redemptions of Investments	14	146.83	135.38	1,24,714.11	61,706.05	749.72	267.26
Others							
Miscellaneous Income*		82.74	0.01	0.32	0.23	2.83	0.71
Load Income		0.01	0.02	98.96	344.98	15.87	5.66
Total Income (A)		2,997.17	2,422.16	2,95,792.95	68,443.80	95,887.04	71,377.99
Expenses							
Finance Costs		-	-	-	-	581.71	14.29
Fees and commission expenses	15	190.49	177.94	13,928.98	12,339.57	1,720.13	1,669.05
Loss on fair value changes	16	7.05	117.60	-	55,862.28	104.79	51.51
Loss on Sale/Redemptions of Investments	17	170.59	841.64	9,693.54	9,698.73	289.54	733.38
Expenses – Others	18	23.03	24.33	1,902.02	1,486.16	555.54	414.83
Total Expense (B)		391.16	1,161.51	25,524.54	79,386.74	3,251.71	2,883.06
Surplus/ Deficit for the Reporting Period (A-B)		2,606.01	1,260.65	2,70,268.41	(10,942.94)	92,635.33	68,494.93

Particulars	Note No.	DSP Equity & Bond Fund		DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)		DSP Savings Fund	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		15,524.40	12,237.53	4,572.32	2,531.85	34,647.16	19,222.92
Dividend Income		5,352.38	4,122.44	-	-	-	-
Gain on fair value changes	13	69,819.41	0.73	294.80	209.60	28.89	310.51
Gain on Sale/Redemptions of Investments	14	1,28,924.15	63,010.90	3,283.09	1,407.30	146.43	21.11
Others							
Miscellaneous Income*		372.43	1.19	0.03	0.01	0.16	0.31
Load Income		96.24	95.69	-	-	-	-
Total Income (A)		2,20,089.01	79,468.48	8,150.24	4,148.76	34,822.64	19,554.85
Expenses							
Finance Costs		-	-	-	-	-	-
Fees and commission expenses	15	13,382.75	12,468.99	397.67	270.81	1,093.01	929.39
Loss on fair value changes	16	-	60,459.44	-	-	82.78	-
Loss on Sale/Redemptions of Investments	17	4,936.04	8,878.84	1,386.18	1,914.84	95.91	1,267.80
Expenses – Others	18	1,590.12	1,130.94	84.55	53.55	283.73	204.05
Total Expense (B)		19,908.91	82,938.21	1,868.40	2,239.20	1,555.43	2,401.24
Surplus/ Deficit for the Reporting Period (A-B)		2,00,180.10	(3,469.73)	6,281.84	1,909.56	33,267.21	17,153.61

*Miscellaneous income includes income from security lending and sundry income

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Particulars	Note No.	DSP Equity Opportunities Fund		DSP Short Term Fund		DSP Top 100 Equity Fund	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		2,090.93	785.18	21,998.84	17,428.42	840.67	394.71
Dividend Income		11,842.00	8,850.15	-	-	4,046.02	4,454.84
Gain on fair value changes	13	2,04,762.77	-	1,253.60	194.93	65,599.27	-
Gain on Sale/Redemptions of Investments	14	1,18,826.15	69,537.07	2,488.39	1,117.40	34,659.26	35,799.66
Others							
Miscellaneous Income*		0.30	0.23	0.13	0.08	0.13	0.09
Load Income		81.82	72.97	0.01	-	19.36	24.63
Total Income (A)		3,37,603.97	79,245.60	25,740.97	18,740.83	1,05,164.71	40,673.93
Expenses							
Finance Costs		-	-	-	-	-	-
Fees and commission expenses	15	14,151.59	11,342.11	1,242.16	1,151.57	5,682.34	5,076.48
Loss on fair value changes	16	-	26,571.93	49.80	266.84	-	21,995.90
Loss on Sale/Redemptions of Investments	17	8,480.63	17,900.65	2,165.42	5,922.13	4,251.14	6,497.09
Expenses – Others	18	1,964.81	1,422.63	168.79	145.92	581.29	594.11
Total Expense (B)		24,597.03	57,237.32	3,626.17	7,486.46	10,514.77	34,163.58
Surplus/ Deficit for the Reporting Period (A-B)		3,13,006.94	22,008.28	22,114.80	11,254.37	94,649.94	6,510.35

Particulars	Note No.	DSP Credit Risk Fund		DSP Regular Savings Fund		DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		1,508.78	1,646.75	944.31	1,063.17	613.14	325.93
Dividend Income		-	-	57.65	100.92	2,052.66	2,351.04
Gain on fair value changes	13	198.77	75.35	908.02	25.52	85,734.76	6,783.87
Gain on Sale/Redemptions of Investments	14	136.57	0.97	847.83	724.41	42,385.98	16,691.09
Others							
Miscellaneous Income*		1,495.23	145.18	115.80	(0.15)	0.10	0.08
Load Income		0.18	3.22	0.30	1.09	68.66	41.70
Total Income (A)		3,339.53	1,871.47	2,873.91	1,914.96	1,30,855.30	26,193.71
Expenses							
Finance Costs		-	-	-	-	-	-
Fees and commission expenses	15	169.19	280.89	179.04	202.62	4,767.67	3,461.49
Loss on fair value changes	16	5.13	203.33	-	866.64	-	-
Loss on Sale/Redemptions of Investments	17	208.24	426.19	281.01	322.94	-	2,523.74
Expenses – Others	18	14.88	15.89	19.21	24.46	517.39	335.80
Total Expense (B)		397.44	926.30	479.26	1,416.66	5,285.06	6,321.03
Surplus/ Deficit for the Reporting Period (A-B)		2,942.09	945.17	2,394.65	498.30	1,25,570.24	19,872.68

*Miscellaneous income includes income from security lending and sundry income

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Particulars	Note No.	DSP Ultra Short Fund		DSP Mid Cap Fund		DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		19,254.96	16,570.21	4,754.78	3,150.95	2,146.68	978.93
Dividend Income		-	-	12,405.10	12,792.90	17,505.08	14,114.11
Gain on fair value changes	13	292.10	301.46	2,72,501.38	-	2,42,884.71	-
Gain on Sale/Redemptions of Investments	14	332.06	76.85	2,58,918.55	94,449.28	1,68,099.41	91,473.91
Others							
Miscellaneous Income*		413.55	0.50	0.54	0.47	0.43	0.34
Load Income		-	-	237.73	244.54	-	-
Total Income (A)		20,292.67	16,949.02	5,48,818.08	1,10,638.14	4,30,636.31	1,06,567.29
Expenses							
Finance Costs		-	-	-	-	-	-
Fees and commission expenses	15	1,898.21	1,915.60	21,806.26	20,581.09	16,220.83	14,382.86
Loss on fair value changes	16	12.87	2.70	-	1,27,915.84	-	74,594.03
Loss on Sale/Redemptions of Investments	17	168.66	1,915.16	21,770.77	17,064.22	2,497.14	10,799.75
Expenses – Others	18	137.49	144.32	3,264.25	2,340.99	3,170.14	2,472.43
Total Expense (B)		2,217.23	3,977.78	46,841.28	1,67,902.14	21,888.11	1,02,249.07
Surplus/ Deficit for the Reporting Period (A-B)		18,075.44	12,971.24	5,01,976.80	(57,264.00)	4,08,748.20	4,318.22

Particulars	Note No.	DSP Strategic Bond Fund		DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)		DSP Small Cap Fund	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		5,327.40	3,030.01	127.90	73.62	4,447.04	2,313.75
Dividend Income		-	-	143.17	-	10,182.46	8,160.90
Gain on fair value changes	13	315.18	219.01	7,364.45	7,018.38	2,26,327.23	-
Gain on Sale/Redemptions of Investments	14	3,651.85	484.05	9,464.54	1,386.45	1,86,474.05	76,903.24
Others							
Miscellaneous Income*		0.02	0.02	0.04	0.03	0.40	0.27
Load Income		-	-	0.11	0.13	187.58	121.80
Total Income (A)		9,294.45	3,733.09	17,100.21	8,478.61	4,27,618.76	87,499.96
Expenses							
Finance Costs		-	-	-	-	-	-
Fees and commission expenses	15	507.08	379.45	740.66	716.89	17,325.52	13,946.50
Loss on fair value changes	16	-	7.85	7,620.43	10,582.32	-	75,366.51
Loss on Sale/Redemptions of Investments	17	1,361.56	1,839.91	9,499.40	1,444.34	6,348.45	9,191.00
Expenses – Others	18	72.04	34.75	94.96	69.25	2,132.36	1,407.91
Total Expense (B)		1,940.68	2,261.96	17,955.45	12,812.80	25,806.33	99,911.92
Surplus/ Deficit for the Reporting Period (A-B)		7,353.77	1,471.13	(855.24)	(4,334.19)	4,01,812.43	(12,411.96)

*Miscellaneous income includes income from security lending and sundry income

The Notes referred to herein form an integral part of the Balance Sheet

 For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
 Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

 sd/-
Khushroo B. Panthaky
 Partner
 Membership No.: 042423

 sd/-
Ms. Pravin Tripathi
 Director
 DIN 06913463

 sd/-
Ms. Dharmishta Raval
 Director
 DIN 02792246

 sd/-
Kalpen Parekh
 Managing Director & CEO
 DIN: 07925034

 sd/-
Dhananjay Mungale
 Director
 DIN: 00007563

 sd/-
Laukik Bagwe
 Fund Manager

 sd/-
Shantanu Godambe
 Fund Manager

 sd/-
Abhishek Singh
 Fund Manager

 sd/-
Kedar Karnik
 Fund Manager

 sd/-
Chirag Dagli
 Fund Manager

 sd/-
Aparna Karnik
 Fund Manager

 sd/-
Dhaval Gada
 Fund Manager

 sd/-
Jay Kothari
 Fund Manager

 sd/-
Karan Mundhra
 Fund Manager

 sd/-
Vivek Ramakrishnan
 Fund Manager

 sd/-
Shalini Vasanta
 Fund Manager

 sd/-
Prateek Nigudkar
 Fund Manager

 sd/-
Rohit Singhania
 Fund Manager

 sd/-
Charanjit Singh
 Fund Manager

 sd/-
Bhavin Gandhi
 Fund Manager

 sd/-
Ravi Gehani
 Fund Manager

 sd/-
Abhishek Ghosh
 Fund Manager

 sd/-
Vinit Sambre
 Fund Manager

 sd/-
Sandeep Yadav
 Fund Manager

 Place: Mumbai
 Date: 19th July, 2024

 Place: Mumbai
 Date: 19th July, 2024

 Place: Mumbai
 Date: 19th July, 2024

 sd/-
Anil Ghelani
 Fund Manager

 sd/-
Diipesh Shah
 Fund Manager

 sd/-
Resham Jain
 Fund Manager

DSP MUTUAL FUND
Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Particulars	Note No.	DSP Natural Resources and New Energy Fund		DSP World Energy Fund		DSP World Mining Fund	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		390.13	80.51	14.81	11.44	18.86	18.53
Dividend Income		1,754.67	2,594.32	-	-	-	-
Gain on fair value changes	13	21,819.84	598.29	-	1,581.74	-	1,072.74
Gain on Sale/Redemptions of Investments	14	7,899.11	6,349.06	435.54	65.77	893.64	241.02
Others							
Miscellaneous Income*		0.03	0.06	0.01	0.01	0.02	0.02
Load Income		1.36	1.24	0.04	0.04	0.04	0.04
Total Income (A)		31,865.14	9,623.48	450.40	1,659.00	912.56	1,332.35
Expenses							
Finance Costs		-	-	-	-	-	-
Fees and commission expenses	15	1,198.34	1,103.63	105.02	101.33	103.72	109.24
Loss on fair value changes	16	622.39	10,580.26	232.67	-	1,811.98	2,891.50
Loss on Sale/Redemptions of Investments	17	144.22	736.74	43.89	68.50	4.42	11.20
Expenses – Others	18	145.67	146.73	12.63	14.78	19.62	18.86
Total Expense (B)		2,110.62	12,567.36	394.21	184.61	1,939.74	3,030.80
Surplus/ Deficit for the Reporting Period (A-B)		29,754.52	(2,943.88)	56.19	1,474.39	(1,027.18)	(1,698.45)

Particulars	Note No.	DSP Focus Fund		DSP World Agriculture Fund		DSP US Flexible* Equity Fund	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		365.03	239.09	2.73	3.78	73.96	87.03
Dividend Income		2,156.58	1,754.29	-	-	-	-
Gain on fair value changes	13	34,423.00	-	-	-	17,371.47	4,373.52
Gain on Sale/Redemptions of Investments	14	36,978.86	16,993.49	144.53	570.83	3,021.24	665.30
Others							
Miscellaneous Income*		0.07	0.06	-	0.04	0.03	0.02
Load Income		17.54	13.66	0.01	0.01	0.20	0.25
Total Income (A)		73,941.08	19,000.59	147.27	574.66	20,466.90	5,126.12
Expenses							
Finance Costs		-	-	-	-	-	-
Fees and commission expenses	15	3,634.10	3,445.18	24.60	74.02	811.05	738.87
Loss on fair value changes	16	-	16,987.78	165.51	910.34	-	4,305.22
Loss on Sale/Redemptions of Investments	17	4,295.38	4,714.74	112.38	231.79	20.15	10.37
Expenses – Others	18	487.57	345.17	2.56	5.40	73.77	72.38
Total Expense (B)		8,417.05	25,492.87	305.05	1,221.55	904.97	5,126.84
Surplus/ Deficit for the Reporting Period (A-B)		65,524.03	(6,492.28)	(157.78)	(646.89)	19,561.93	(0.72)

*Miscellaneous income includes income from security lending and sundry income

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Particulars	Note No.	DSP Banking & PSU Debt Fund		DSP Dynamic Asset Allocation Fund		DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		17,932.98	15,876.96	8,038.70	8,930.35	7.42	7.51
Dividend Income		-	-	2,144.03	2,663.41	-	-
Gain on fair value changes	13	1,469.12	880.56	21,092.92	687.57	788.44	296.31
Gain on Sale/Redemptions of Investments	14	2,797.45	988.84	89,693.43	1,00,474.55	285.01	448.15
Others							
Miscellaneous Income*		0.11	0.09	0.16	0.49	(0.02)	0.04
Load Income		-	-	27.93	118.90	0.01	0.02
Total Income (A)		22,199.66	17,746.45	1,20,997.17	1,12,875.27	1,080.86	752.03
Expenses							
Finance Costs		-	-	-	-	-	-
Fees and commission expenses	15	914.85	976.54	5,614.01	7,170.85	29.79	39.15
Loss on fair value changes	16	35.46	-	-	37,673.64	140.02	604.14
Loss on Sale/Redemptions of Investments	17	2,264.92	6,629.95	51,644.47	63,487.55	8.97	124.34
Expenses – Others	18	141.64	127.91	1,673.82	1,871.88	23.47	27.13
Total Expense (B)		3,356.87	7,734.40	58,932.30	1,10,203.92	202.25	794.76
Surplus/ Deficit for the Reporting Period (A-B)		18,842.79	10,012.05	62,064.87	2,671.35	878.61	(42.73)

Particulars	Note No.	DSP 10Y G-Sec Fund		DSP Low Duration Fund		DSP Equity Savings Fund	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		355.89	335.22	25,609.39	21,516.37	1,570.43	989.44
Dividend Income		-	-	-	-	502.05	593.52
Gain on fair value changes	13	-	266.72	433.32	1,700.43	9,075.84	90.61
Gain on Sale/Redemptions of Investments	14	86.08	1.76	1,626.23	686.80	14,879.38	10,578.82
Others							
Miscellaneous Income*		-	-	0.17	1.04	(0.06)	0.07
Load Income		-	-	-	-	0.63	2.46
Total Income (A)		441.97	603.70	27,669.11	23,904.64	26,028.27	12,254.92
Expenses							
Finance Costs		-	-	-	-	-	-
Fees and commission expenses	15	17.07	14.67	1,199.87	1,322.45	683.08	507.35
Loss on fair value changes	16	0.36	-	54.05	-	918.45	2,146.72
Loss on Sale/Redemptions of Investments	17	2.55	467.78	750.21	5,698.76	14,316.00	7,717.96
Expenses – Others	18	3.51	3.52	234.88	174.97	285.34	187.20
Total Expense (B)		23.49	485.97	2,239.01	7,196.18	16,202.87	10,559.23
Surplus/ Deficit for the Reporting Period (A-B)		418.48	117.73	25,430.10	16,708.46	9,825.40	1,695.69

*Miscellaneous income includes income from security lending and sundry income

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavini Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Particulars	Note No.	DSP Nifty 50 Equal Weight Index Fund (Erstwhile known as DSP Equal Nifty 50 Fund)		DSP Arbitrage Fund		DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		20.15	10.88	3,109.49	1,866.19	5,494.73	891.37
Dividend Income		1,230.27	758.19	1,464.76	1,127.89	-	-
Gain on fair value changes	13	22,625.70	-	29,570.79	1,168.24	-	-
Gain on Sale/Redemptions of Investments	14	5,268.48	1,433.77	96,351.82	69,743.24	-	-
Others							
Miscellaneous Income*		18.92	26.68	0.09	0.22	0.01	5.62
Load Income		-	-	8.39	0.93	-	-
Total Income (A)		29,163.52	2,229.52	1,30,505.34	73,906.71	5,494.74	896.99
Expenses							
Finance Costs		-	-	-	-	-	-
Fees and commission expenses	15	415.81	218.74	1,219.88	553.26	41.69	64.73
Loss on fair value changes	16	-	1,032.87	2,381.55	20,500.34	-	-
Loss on Sale/Redemptions of Investments	17	672.39	510.84	1,05,808.68	45,562.75	-	-
Expenses – Others	18	182.99	89.63	2,027.48	1,023.43	205.74	36.31
Total Expense (B)		1,271.19	1,852.08	1,11,437.59	67,639.78	247.43	101.04
Surplus/ Deficit for the Reporting Period (A-B)		27,892.33	377.44	19,067.75	6,266.93	5,247.31	795.95

Particulars	Note No.	DSP Healthcare Fund		DSP Corporate Bond Fund		DSP Overnight Fund	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		208.98	84.18	18,028.44	16,492.24	22,502.69	24,479.15
Dividend Income		1,205.16	823.00	-	-	-	-
Gain on fair value changes	13	70,338.67	1,048.17	1,598.74	-	-	-
Gain on Sale/Redemptions of Investments	14	7,624.51	15,190.48	185.37	7.16	0.06	2.73
Others							
Miscellaneous Income*		0.05	0.08	0.10	0.08	0.05	1.34
Load Income		33.14	36.47	-	-	-	-
Total Income (A)		79,410.51	17,182.38	19,812.65	16,499.48	22,502.80	24,483.22
Expenses							
Finance Costs		-	-	-	-	-	-
Fees and commission expenses	15	2,672.33	2,146.11	749.65	632.66	173.52	212.71
Loss on fair value changes	16	-	20,363.36	-	6,162.53	0.25	0.42
Loss on Sale/Redemptions of Investments	17	15.89	5.32	603.89	3,710.67	0.23	1.80
Expenses – Others	18	261.92	195.30	149.53	143.45	383.50	271.51
Total Expense (B)		2,950.14	22,710.09	1,503.07	10,649.31	557.50	486.44
Surplus/ Deficit for the Reporting Period (A-B)		76,460.37	(5,527.71)	18,309.58	5,850.17	21,945.30	23,996.78

*Miscellaneous income includes income from security lending and sundry income

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Particulars	Note No.	DSP Nifty 50 Index Fund		DSP Nifty Next 50 Index Fund		DSP Quant Fund	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		8.64	7.09	6.10	4.56	12.38	18.49
Dividend Income		544.62	320.24	497.12	377.39	1,612.68	1,618.26
Gain on fair value changes	13	9,179.75	-	13,926.07	-	18,480.94	-
Gain on Sale/Redemptions of Investments	14	766.50	424.25	2,250.81	1,738.72	14,737.62	8,988.03
Others							
Miscellaneous Income*		3.58	6.28	68.54	36.04	77.74	57.44
Load Income		-	-	-	-	-	-
Total Income (A)		10,503.09	757.86	16,748.64	2,156.71	34,921.36	10,682.22
Expenses							
Finance Costs		-	-	-	-	-	-
Fees and commission expenses	15	76.41	37.87	112.98	75.22	1,004.70	1,021.93
Loss on fair value changes	16	-	464.77	-	2,718.18	-	12,068.69
Loss on Sale/Redemptions of Investments	17	85.46	36.61	806.90	1,166.69	2,990.33	3,590.94
Expenses – Others	18	58.70	49.83	75.02	51.60	341.45	360.03
Total Expense (B)		220.57	589.08	994.90	4,011.69	4,336.48	17,041.59
Surplus/ Deficit for the Reporting Period (A-B)		10,282.52	168.78	15,753.74	(1,854.98)	30,584.88	(6,359.37)

Particulars	Note No.	DSP Value Fund		DSP Floater Fund		DSP Nifty 50 Equal Weight ETF	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		111.01	85.70	6,800.52	7,674.15	2.03	0.75
Dividend Income		819.88	836.59	-	-	144.47	87.37
Gain on fair value changes	13	19,381.54	1,493.17	238.40	1,674.27	2,684.11	25.18
Gain on Sale/Redemptions of Investments	14	8,650.25	6,370.55	1,977.60	3,451.52	804.37	140.42
Others							
Miscellaneous Income*		1.20	0.03	0.04	0.03	1.76	1.49
Load Income		8.31	16.80	-	-	-	-
Total Income (A)		28,972.19	8,802.84	9,016.56	12,799.97	3,636.74	255.21
Expenses							
Finance Costs		-	-	-	-	-	-
Fees and commission expenses	15	809.56	674.97	185.38	351.45	22.73	9.84
Loss on fair value changes	16	31.78	5,132.69	214.57	0.19	-	-
Loss on Sale/Redemptions of Investments	17	5,481.91	2,153.36	829.61	7,071.87	122.41	76.22
Expenses – Others	18	134.89	127.34	81.32	91.97	32.66	10.70
Total Expense (B)		6,458.14	8,088.36	1,310.88	7,515.48	177.80	96.76
Surplus/ Deficit for the Reporting Period (A-B)		22,514.05	714.48	7,705.68	5,284.49	3,458.94	158.45

*Miscellaneous income includes income from security lending and sundry income

The Notes referred to herein form an integral part of the Balance Sheet

 For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
 Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavini Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Particulars	Note No.	DSP Nifty 50 ETF		DSP Nifty Midcap 150 Quality 50 ETF		DSP Global Innovation Fund of Fund	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		3.05	0.71	0.46	1.24	145.12	71.03
Dividend Income		48.08	19.34	111.25	110.00	27.67	62.81
Gain on fair value changes	13	1,586.16	-	1,710.68	-	15,033.51	4,028.35
Gain on Sale/Redemptions of Investments	14	25.65	104.88	539.42	217.27	5,610.92	336.26
Others							
Miscellaneous Income*		0.35	0.08	12.55	12.63	0.29	0.37
Load Income		-	-	-	-	-	-
Total Income (A)		1,663.29	125.01	2,374.36	341.14	20,817.51	4,498.82
Expenses							
Finance Costs		-	-	-	-	-	-
Fees and commission expenses	15	1.58	-	18.90	14.74	507.04	205.71
Loss on fair value changes	16	-	57.26	-	532.65	49.54	-
Loss on Sale/Redemptions of Investments	17	11.48	189.40	185.10	250.45	58.88	1,303.77
Expenses – Others	18	33.45	9.90	14.13	14.86	115.46	84.86
Total Expense (B)		46.51	256.56	218.13	812.70	730.92	1,594.34
Surplus/ Deficit for the Reporting Period (A-B)		1,616.78	(131.55)	2,156.23	(471.56)	20,086.59	2,904.48

Particulars	Note No.	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		DSP Nifty Midcap 150 Quality 50 Index Fund		DSP Silver ETF	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		17,142.55	6,248.69	3.30	13.04	0.57	2.38
Dividend Income		-	-	259.74	130.87	-	-
Gain on fair value changes	13	-	-	3,972.71	-	153.27	503.21
Gain on Sale/Redemptions of Investments	14	69.51	2.84	1,048.65	220.80	99.28	66.82
Others							
Miscellaneous Income*		0.09	0.03	43.89	38.06	-	-
Load Income		-	-	-	-	-	-
Total Income (A)		17,212.15	6,251.56	5,328.29	402.77	253.12	572.41
Expenses							
Finance Costs		-	-	-	-	-	-
Fees and commission expenses	15	272.58	59.75	73.85	27.39	4.03	1.15
Loss on fair value changes	16	457.48	683.70	-	1,244.73	-	-
Loss on Sale/Redemptions of Investments	17	43.31	299.01	354.28	441.06	-	-
Expenses – Others	18	145.86	64.14	37.00	44.26	24.47	6.41
Total Expense (B)		919.23	1,106.60	465.13	1,757.44	28.50	7.56
Surplus/ Deficit for the Reporting Period (A-B)		16,292.92	5,144.96	4,863.16	(1,354.67)	224.62	564.85

*Miscellaneous income includes income from security lending and sundry income

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Particulars	Note No.	DSP NIFTY BANK ETF		DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		2.20	1.60	2,362.39	183.25	645.11	49.05
Dividend Income		67.85	-	-	-	-	-
Gain on fair value changes	13	868.61	88.30	442.68	30.83	-	42.57
Gain on Sale/Redemptions of Investments	14	437.14	0.54	8.10	0.10	2.70	-
Others							
Miscellaneous Income*		1.32	0.14	0.02	-	-	-
Load Income		-	-	-	-	-	-
Total Income (A)		1,377.12	90.58	2,813.19	214.18	647.81	91.62
Expenses							
Finance Costs		-	-	-	-	-	-
Fees and commission expenses	15	11.74	-	64.73	4.06	13.05	0.59
Loss on fair value changes	16	-	-	-	-	16.53	-
Loss on Sale/Redemptions of Investments	17	47.15	0.12	-	5.51	1.83	-
Expenses – Others	18	35.72	8.43	16.94	1.93	6.87	0.86
Total Expense (B)		94.61	8.55	81.67	11.50	38.28	1.45
Surplus/ Deficit for the Reporting Period (A-B)		1,282.51	82.03	2,731.52	202.68	609.53	90.17

Particulars	Note No.	DSP FMP - Series 264 - 60M - 17D		DSP FMP - Series 267 - 1246 Days		DSP FMP - Series 268 - 1281 Days	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		319.44	296.79	4,576.88	1,758.69	886.37	300.20
Dividend Income		-	-	-	-	-	-
Gain on fair value changes	13	4.68	-	-	0.39	-	-
Gain on Sale/Redemptions of Investments	14	-	-	-	0.01	-	-
Others							
Miscellaneous Income*		-	-	0.02	0.02	-	-
Load Income		-	-	-	-	-	-
Total Income (A)		324.12	296.79	4,576.90	1,759.11	886.37	300.20
Expenses							
Finance Costs		-	-	-	-	-	-
Fees and commission expenses	15	7.86	6.79	48.13	18.83	12.12	3.92
Loss on fair value changes	16	-	149.69	88.13	223.41	81.54	21.20
Loss on Sale/Redemptions of Investments	17	-	-	0.04	1.38	-	-
Expenses – Others	18	1.22	1.70	23.13	6.98	4.33	1.63
Total Expense (B)		9.08	158.18	159.43	250.60	97.99	26.75
Surplus/ Deficit for the Reporting Period (A-B)		315.04	138.61	4,417.47	1,508.51	788.38	273.45

*Miscellaneous income includes income from security lending and sundry income

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavini Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Particulars	Note No.	DSP FMP - Series 269 - 160 DAYS		DSP FMP - Series 270 - 1144 Days		DSP Gold ETF	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		257.52	428.59	1,261.88	127.97	12.31	-
Dividend Income		-	-	-	-	-	-
Gain on fair value changes	13	-	13.51	-	0.21	3,449.53	-
Gain on Sale/Redemptions of Investments	14	19.04	-	-	-	29.58	-
Others							
Miscellaneous Income*		0.01	-	0.01	-	-	-
Load Income		-	-	-	-	-	-
Total Income (A)		276.57	442.10	1,261.89	128.18	3,491.42	-
Expenses							
Finance Costs		-	-	-	-	-	-
Fees and commission expenses	15	3.34	4.82	13.88	1.09	17.27	-
Loss on fair value changes	16	13.51	-	43.14	2.38	-	-
Loss on Sale/Redemptions of Investments	17	-	-	-	-	7.20	-
Expenses – Others	18	1.21	2.52	6.31	0.74	40.40	-
Total Expense (B)		18.06	7.34	63.33	4.21	64.87	-
Surplus/ Deficit for the Reporting Period (A-B)		258.51	434.76	1,198.56	123.97	3,426.55	-

Particulars	Note No.	DSP NIFTY IT ETF		DSP NIFTY PRIVATE BANK ETF		DSP NIFTY PSU BANK ETF	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		2.58	-	4.33	-	1.28	-
Dividend Income		42.75	-	3.80	-	3.07	-
Gain on fair value changes	13	303.53	-	48.97	-	408.86	-
Gain on Sale/Redemptions of Investments	14	81.33	-	218.43	-	198.31	-
Others							
Miscellaneous Income*		1.17	-	0.85	-	1.27	-
Load Income		-	-	-	-	-	-
Total Income (A)		431.36	-	276.38	-	612.79	-
Expenses							
Finance Costs		-	-	-	-	-	-
Fees and commission expenses	15	3.20	-	4.98	-	3.90	-
Loss on fair value changes	16	-	-	-	-	-	-
Loss on Sale/Redemptions of Investments	17	1.27	-	118.44	-	19.26	-
Expenses – Others	18	10.09	-	30.81	-	5.81	-
Total Expense (B)		14.56	-	154.23	-	28.97	-
Surplus/ Deficit for the Reporting Period (A-B)		416.80	-	122.15	-	583.82	-

*Miscellaneous income includes income from security lending and sundry income

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Particulars	Note No.	DSP S&P BSE SENSEX ETF		DSP Multi Asset Allocation Fund		DSP Gold ETF Fund of Fund	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		0.49	-	1,500.71	-	2.16	-
Dividend Income		3.86	-	529.07	-	-	-
Gain on fair value changes	13	67.55	-	14,964.78	-	133.62	-
Gain on Sale/Redemptions of Investments	14	1.63	-	4,063.46	-	21.27	-
Others							
Miscellaneous Income*		0.01	-	0.14	-	-	-
Load Income		-	-	0.01	-	-	-
Total Income (A)		73.54	-	21,058.17	-	157.05	-
Expenses							
Finance Costs		-	-	-	-	-	-
Fees and commission expenses	15	-	-	877.45	-	0.72	-
Loss on fair value changes	16	-	-	32.22	-	-	-
Loss on Sale/Redemptions of Investments	17	1.52	-	3,977.75	-	-	-
Expenses – Others	18	1.85	-	173.05	-	1.64	-
Total Expense (B)		3.37	-	5,060.47	-	2.36	-
Surplus/ Deficit for the Reporting Period (A-B)		70.17	-	15,997.70	-	154.69	-

Particulars	Note No.	DSP Banking & Financial Services Fund		DSP Nifty Smallcap250 Quality 50 Index Fund		DSP Multicap Fund	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		285.82	-	9.72	-	334.90	-
Dividend Income		83.89	-	23.40	-	87.93	-
Gain on fair value changes	13	45.44	-	-	-	-	-
Gain on Sale/Redemptions of Investments	14	281.62	-	11.98	-	-	-
Others							
Miscellaneous Income*		(0.02)	-	0.62	-	0.02	-
Load Income		-	-	-	-	0.03	-
Total Income (A)		696.75	-	45.72	-	422.88	-
Expenses							
Finance Costs		-	-	-	-	-	-
Fees and commission expenses	15	344.29	-	5.23	-	258.62	-
Loss on fair value changes	16	-	-	43.85	-	489.60	-
Loss on Sale/Redemptions of Investments	17	689.35	-	11.25	-	-	-
Expenses – Others	18	107.19	-	12.16	-	127.15	-
Total Expense (B)		1,140.83	-	72.49	-	875.37	-
Surplus/ Deficit for the Reporting Period (A-B)		(444.08)	-	(26.77)	-	(452.49)	-

*Miscellaneous income includes income from security lending and sundry income

The Notes referred to herein form an integral part of the Balance Sheet

 For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
 Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Particulars	Note No.	DSP Nifty Healthcare ETF		DSP US Treasury Fund of Fund		DSP S&P BSE Liquid Rate ETF	
		Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23	Year ended 31.03.24	Year ended 31.03.23
Income							
Interest Income		0.57	-	7.58	-	2.14	-
Dividend Income		1.59	-	-	-	-	-
Gain on fair value changes	13	46.67	-	60.46	-	-	-
Gain on Sale/Redemptions of Investments	14	0.05	-	331.32	-	-	-
Others							
Miscellaneous Income*		0.02	-	-	-	-	-
Load Income		-	-	-	-	-	-
Total Income (A)		48.90	-	399.36	-	2.14	-
Expenses							
Finance Costs		-	-	-	-	-	-
Fees and commission expenses	15	0.10	-	0.12	-	-	-
Loss on fair value changes	16	-	-	-	-	-	-
Loss on Sale/Redemptions of Investments	17	-	-	337.08	-	-	-
Expenses – Others	18	1.18	-	3.40	-	0.05	-
Total Expense (B)		1.28	-	340.60	-	0.05	-
Surplus/ Deficit for the Reporting Period (A-B)		47.62	-	58.76	-	2.09	-

*Miscellaneous income includes income from security lending and sundry income

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/-
Khushroo B. Panthaky
Partner
Membership No.: 042423

sd/-
Ms. Pravin Tripathi
Director
DIN 06913463

sd/-
Ms. Dharmishta Raval
Director
DIN 02792246

sd/-
Kalpen Parekh
Managing Director & CEO
DIN: 07925034

sd/-
Dhananjay Mungale
Director
DIN: 00007563

sd/-
Laukik Bagwe
Fund Manager

sd/-
Shantanu Godambe
Fund Manager

sd/-
Abhishek Singh
Fund Manager

sd/-
Kedar Karnik
Fund Manager

sd/-
Chirag Dagli
Fund Manager

sd/-
Aparna Karnik
Fund Manager

sd/-
Dhaval Gada
Fund Manager

sd/-
Jay Kothari
Fund Manager

sd/-
Karan Mundhra
Fund Manager

sd/-
Vivek Ramakrishnan
Fund Manager

sd/-
Shalini Vasanta
Fund Manager

sd/-
Prateek Nigudkar
Fund Manager

sd/-
Rohit Singhania
Fund Manager

sd/-
Charanjit Singh
Fund Manager

sd/-
Bhavin Gandhi
Fund Manager

sd/-
Ravi Gehani
Fund Manager

sd/-
Abhishek Ghosh
Fund Manager

sd/-
Vinit Sambre
Fund Manager

sd/-
Sandeep Yadav
Fund Manager

Place: Mumbai
Date: 19th July, 2024

Place: Mumbai
Date: 19th July, 2024

Place: Mumbai
Date: 19th July, 2024

sd/-
Anil Ghelani
Fund Manager

sd/-
Diipesh Shah
Fund Manager

sd/-
Resham Jain
Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP Bond Fund		DSP Flexi Cap Fund		DSP Liquidity Fund	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	2,606.01	1,260.65	2,70,268.41	(10,942.94)	92,635.33	68,494.93
Add / (Less): Gain on fair value changes	(126.43)	(42.35)	(1,60,705.37)	-	(121.76)	(270.46)
Add / (Less): Loss on fair value changes	7.05	117.60	-	55,862.28	104.79	51.51
Add / (Less): Finance Costs	-	-	-	-	581.71	14.29
Operating Profit/(loss) Before Working Capital Changes	2,486.63	1,335.90	1,09,563.04	44,919.34	93,200.07	68,290.27
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	(4.93)	5.00	112.23	(67.67)	(726.84)	883.67
Increase/ (Decrease) in other financial liabilities	(1.22)	(1.91)	34.76	(124.42)	(48.90)	51.85
Increase / (Decrease) in other non-financial liabilities	(1.82)	(0.63)	80.30	(163.42)	(3.62)	16.85
Increase / (Decrease) in derivative financial instruments payables	-	-	-	-	-	-
(Increase) / Decrease in other financial assets	(324.99)	145.24	(611.84)	2,685.28	787.14	2,684.17
(Increase) / Decrease in derivative financial instruments receivables	-	-	-	-	-	-
(Increase) / Decrease in receivables	(0.01)	(0.10)	3.54	(0.00)	4.07	(2.13)
(Increase) / Decrease in other non-financial assets	-	-	-	-	-	-
(Increase)/decrease in investments	(2,252.89)	(830.57)	(29,437.64)	(61,942.13)	79,017.18	(1,82,627.55)
Net Cash Generated From / (used in) Operating Activities (A)	(99.23)	652.93	79,744.39	(14,693.02)	1,72,229.10	(1,10,702.87)
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	(161.47)	(364.00)	(3,796.34)	961.47	(97,950.84)	10,016.73
Increase/(decrease) in unit premium	(936.66)	(2,013.29)	(22,275.16)	3,827.94	(2,59,216.22)	4,441.91
Outstanding (receivable)/payables for unit corpus	15.20	(2.59)	152.21	(190.99)	-	(0.01)
Income distributed during the year/period (including tax paid thereon)	(2.74)	(22.43)	(3,568.31)	(3,163.93)	(667.08)	(319.95)
Loans taken during the year	-	-	-	-	5,84,168.10	14,924.56
Loans repaid during the year	-	-	-	-	(4,15,685.64)	(14,924.56)
Interest paid on Loans	-	-	-	-	(410.27)	(14.29)
Net Cash from / (Used in) Financing Activities (B)	(1,085.67)	(2,402.31)	(29,487.60)	1,434.49	(1,89,761.95)	14,124.39
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B)	(1,184.90)	(1,749.38)	50,256.79	(13,258.53)	(17,532.85)	(96,578.48)
Cash and cash equivalents as at the beginning of the year / period	1,808.61	3,557.99	15,826.02	29,084.55	53,292.58	1,49,871.06
Cash and cash equivalents as at the close of the year / period	623.71	1,808.61	66,082.81	15,826.02	35,759.73	53,292.58
Net Increase / (Decrease) in Cash & Cash Equivalents Components in cash and cash equivalents (Refer Note 1 and 2)	(1,184.90)	(1,749.38)	50,256.79	(13,258.53)	(17,532.85)	(96,578.48)
With banks - on current account	12.66	90.28	750.98	528.49	890.65	1,332.60
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREPs)	611.05	1,718.33	65,331.83	15,297.53	34,869.08	51,959.98
	623.71	1,808.61	66,082.81	15,826.02	35,759.73	53,292.58

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
 Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP Equity & Bond Fund		DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)		DSP Savings Fund	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	2,00,180.10	(3,469.73)	6,281.84	1,909.56	33,267.21	17,153.61
Add / (Less): Gain on fair value changes	(69,819.41)	(0.73)	(294.80)	(209.60)	(28.89)	(310.51)
Add / (Less): Loss on fair value changes	-	60,459.44	-	-	82.78	-
Add / (Less): Finance Costs	-	-	-	-	-	-
Operating Profit/(loss) Before Working Capital Changes	1,30,360.69	56,988.98	5,987.04	1,699.96	33,321.10	16,843.10
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	211.28	(45.69)	(22.51)	(678.52)	479.79	(582.74)
Increase/ (Decrease) in other financial liabilities	75.98	(34.39)	17.27	1.34	(16.01)	44.26
Increase / (Decrease) in other non-financial liabilities	(127.10)	32.64	(0.04)	0.38	(7.18)	8.35
Increase / (Decrease) in derivative financial instruments payables	-	-	-	-	-	-
(Increase) / Decrease in other financial assets	(2,541.74)	414.33	(556.84)	147.80	200.18	(60.70)
(Increase) / Decrease in derivative financial instruments receivables	-	-	-	-	-	-
(Increase) / Decrease in receivables	1.64	(1.58)	0.02	(0.14)	(0.50)	0.27
(Increase) / Decrease in other non-financial assets	-	-	-	-	-	-
(Increase)/decrease in investments	(48,180.80)	(71,227.50)	(29,649.54)	(22,200.07)	(48,249.08)	(1,12,363.87)
Net Cash Generated From / (used in) Operating Activities (A)	79,799.95	(13,873.21)	(24,224.60)	(21,029.25)	(14,271.70)	(96,111.33)
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	(1,812.86)	(2,300.11)	1,469.52	1,586.76	3,954.36	18,302.20
Increase/(decrease) in unit premium	(26,538.73)	(11,097.65)	10,596.42	12,231.78	7,980.53	62,260.06
Outstanding (receivable)/payables for unit corpus	244.69	12.92	9.89	4.07	(3,157.37)	3,208.72
Income distributed during the year/period (including tax paid thereon)	(10,789.17)	(10,415.61)	(24.83)	(14.43)	(19.00)	(29.60)
Loans taken during the year	-	-	-	-	-	-
Loans repaid during the year	-	-	-	-	-	-
Interest paid on Loans	-	-	-	-	-	-
Net Cash from / (Used in) Financing Activities (B)	(38,896.07)	(23,800.45)	12,051.00	13,808.18	8,758.53	83,741.37
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B)	40,903.88	(37,673.66)	(12,173.60)	(7,221.07)	(5,513.17)	(12,369.96)
Cash and cash equivalents as at the beginning of the year / period	4,916.68	42,590.34	13,962.06	21,183.13	19,166.76	31,536.72
Cash and cash equivalents as at the close of the year / period	45,820.56	4,916.68	1,788.46	13,962.06	13,653.59	19,166.76
Net Increase / (Decrease) in Cash & Cash Equivalents Components in cash and cash equivalents (Refer Note 1 and 2)	40,903.88	(37,673.66)	(12,173.60)	(7,221.07)	(5,513.17)	(12,369.96)
With banks - on current account	698.74	520.63	115.72	623.53	256.88	7,824.91
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREPs)	45,121.82	4,396.05	1,672.74	13,338.53	13,396.71	11,341.85
	45,820.56	4,916.68	1,788.46	13,962.06	13,653.59	19,166.76

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP Equity Opportunities Fund		DSP Short Term Fund		DSP Top 100 Equity Fund	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	3,13,006.94	22,008.28	22,114.80	11,254.37	94,649.94	6,510.35
Add / (Less): Gain on fair value changes	(2,04,762.77)	-	(1,253.60)	(194.93)	(65,599.27)	-
Add / (Less): Loss on fair value changes	-	26,571.93	49.80	266.84	-	21,995.90
Add / (Less): Finance Costs	-	-	-	-	-	-
Operating Profit/(loss) Before Working Capital Changes	1,08,244.17	48,580.21	20,911.00	11,326.28	29,050.67	28,506.25
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	55.28	31.68	(292.52)	291.39	29.87	(7.19)
Increase/ (Decrease) in other financial liabilities	309.17	42.99	(10.99)	(16.42)	64.71	(24.32)
Increase / (Decrease) in other non-financial liabilities	(65.67)	(103.75)	(6.13)	(4.63)	47.23	(73.07)
Increase / (Decrease) in derivative financial instruments payables	-	-	-	-	-	-
(Increase) / Decrease in other financial assets	1,998.74	(1,215.68)	(1,615.65)	(541.61)	(370.91)	(993.66)
(Increase) / Decrease in derivative financial instruments receivables	-	-	-	-	-	-
(Increase) / Decrease in receivables	(0.00)	0.06	(0.12)	(0.33)	1.75	(0.01)
(Increase) / Decrease in other non-financial assets	-	-	-	-	-	-
(Increase)/decrease in investments	(1,62,756.26)	(74,730.08)	6,046.74	(37,301.68)	(24,997.83)	(10,036.14)
Net Cash Generated From / (used in) Operating Activities	(52,214.57)	(27,394.57)	25,032.33	(26,247.00)	3,825.49	17,371.86
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	589.44	135.29	(6,631.62)	1,803.30	(799.80)	(1,281.25)
Increase/(decrease) in unit premium	63,451.98	35,349.26	(20,903.05)	7,356.08	2,984.10	(9,175.36)
Outstanding (receivable)/payables for unit corpus	182.09	(334.73)	(39.19)	12.49	(6.47)	(51.58)
Income distributed during the year/period (including tax paid thereon)	(2,458.81)	(2,006.66)	(74.95)	(69.05)	(1,561.83)	(1,330.08)
Loans taken during the year	-	-	-	-	-	-
Loans repaid during the year	-	-	-	-	-	-
Interest paid on Loans	-	-	-	-	-	-
Net Cash from / (Used in) Financing Activities	61,764.70	33,143.16	(27,648.80)	9,102.81	616.00	(11,838.27)
Net Increase / (Decrease) in Cash & Cash Equivalents	9,550.13	5,748.59	(2,616.47)	(17,144.19)	4,441.49	5,533.59
Cash and cash equivalents as at the beginning of the year / period	11,613.54	5,864.95	8,017.75	25,161.94	10,952.14	5,418.55
Cash and cash equivalents as at the close of the year / period	21,163.67	11,613.54	5,401.28	8,017.75	15,393.63	10,952.14
Net Increase / (Decrease) in Cash & Cash Equivalents	9,550.13	5,748.59	(2,616.47)	(17,144.19)	4,441.49	5,533.59
Components in cash and cash equivalents (Refer Note 1 and 2)						
With banks - on current account	962.67	659.09	96.77	471.64	345.61	292.92
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREP)	20,201.00	10,954.45	5,304.51	7,546.11	15,048.02	10,659.22
	21,163.67	11,613.54	5,401.28	8,017.75	15,393.63	10,952.14

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP Credit Risk Fund		DSP Regular Savings Fund		DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	2,942.09	945.17	2,394.65	498.30	1,25,570.24	19,872.68
Add / (Less): Gain on fair value changes	(198.77)	(75.35)	(908.02)	(25.52)	(85,734.76)	(6,783.87)
Add / (Less): Loss on fair value changes	5.13	203.33	-	866.64	-	-
Add / (Less): Finance Costs	-	-	-	-	-	-
Operating Profit/(loss) Before Working Capital Changes	2,748.45	1,073.15	1,486.63	1,339.42	39,835.48	13,088.81
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	(1.98)	3.15	0.17	0.04	125.72	(1.68)
Increase/ (Decrease) in other financial liabilities	(3.47)	(14.08)	(2.01)	(3.68)	170.49	43.43
Increase / (Decrease) in other non-financial liabilities	(2.34)	(0.74)	(1.97)	(2.49)	15.32	3.94
Increase / (Decrease) in derivative financial instruments payables	-	-	-	-	-	-
(Increase) / Decrease in other financial assets	8.12	(36.26)	56.15	132.57	(84.85)	(54.12)
(Increase) / Decrease in derivative financial instruments receivables	-	-	-	-	-	-
(Increase) / Decrease in receivables	(0.01)	(0.02)	-	-	0.02	(0.01)
(Increase) / Decrease in other non-financial assets	-	-	-	-	-	-
(Increase)/decrease in investments	(810.15)	(108.33)	2,075.24	1,804.96	(55,791.51)	(24,531.18)
Net Cash Generated From / (used in) Operating Activities (A)	1,938.62	916.88	3,614.21	3,270.82	(15,729.33)	(11,450.81)
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	(996.82)	(2,199.06)	(809.01)	(789.97)	877.93	326.99
Increase/(decrease) in unit premium	(2,754.44)	(4,988.82)	(2,544.73)	(2,464.40)	28,558.57	16,777.00
Outstanding (receivable)/payables for unit corpus	1.47	1.58	(2.64)	3.12	7.76	72.96
Income distributed during the year/period (including tax paid thereon)	(52.98)	(46.37)	(79.11)	(107.60)	(1,730.52)	(1,284.06)
Loans taken during the year	-	-	-	-	-	-
Loans repaid during the year	-	-	-	-	-	-
Interest paid on Loans	-	-	-	-	-	-
Net Cash from / (Used in) Financing Activities (B)	(3,802.77)	(7,232.67)	(3,435.49)	(3,358.85)	27,713.74	15,892.89
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B)	(1,864.15)	(6,315.79)	178.72	(88.03)	11,984.41	4,442.08
Cash and cash equivalents as at the beginning of the year / period	2,423.19	8,738.98	283.29	371.32	9,424.78	4,982.70
Cash and cash equivalents as at the close of the year / period	559.04	2,423.19	462.01	283.29	21,409.19	9,424.78
Net Increase / (Decrease) in Cash & Cash Equivalents Components in cash and cash equivalents (Refer Note 1 and 2)	(1,864.15)	(6,315.79)	178.72	(88.03)	11,984.41	4,442.08
With banks - on current account	12.15	14.45	18.06	21.63	627.20	435.91
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREPs)	546.89	2,408.74	443.95	261.66	20,781.99	8,988.87
	559.04	2,423.19	462.01	283.29	21,409.19	9,424.78

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP Ultra Short Fund		DSP Mid Cap Fund		DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	18,075.43	12,971.25	5,01,976.81	(57,264.01)	4,08,748.21	4,318.21
Add / (Less): Gain on fair value changes	(292.10)	(301.46)	(2,72,501.38)	-	(2,42,884.71)	-
Add / (Less): Loss on fair value changes	12.87	2.70	-	1,27,915.84	-	74,594.03
Add / (Less): Finance Costs	-	-	-	-	-	-
Operating Profit/(loss) Before Working Capital Changes	17,796.20	12,672.49	2,29,475.43	70,651.83	1,65,863.50	78,912.24
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	252.54	0.04	119.41	1.48	666.83	(146.13)
Increase/ (Decrease) in other financial liabilities	(40.47)	(11.60)	(16.53)	(79.34)	217.49	32.60
Increase / (Decrease) in other non-financial liabilities	(17.69)	13.30	66.54	(15.05)	3.55	(3.42)
Increase / (Decrease) in derivative financial instruments payables	-	-	-	-	-	-
(Increase) / Decrease in other financial assets	(1,303.78)	355.51	(601.48)	1,856.04	(562.19)	925.49
(Increase) / Decrease in derivative financial instruments receivables	-	-	-	-	-	-
(Increase) / Decrease in receivables	(0.56)	(0.70)	4.91	0.51	0.20	0.09
(Increase) / Decrease in other non-financial assets	-	-	-	-	-	-
(Increase)/decrease in investments	14,880.49	47,609.48	28,679.67	(21,388.15)	(1,34,560.68)	(96,480.61)
Net Cash Generated From / (used in) Operating Activities (A)	31,566.73	60,638.52	2,57,727.95	51,027.32	31,628.70	(16,759.74)
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	(12,315.35)	(24,269.43)	(20,614.87)	(4,219.81)	(4,066.35)	1,728.12
Increase/(decrease) in unit premium	(17,842.58)	(47,251.51)	(1,73,238.70)	(16,721.53)	(9,675.62)	32,428.90
Outstanding (receivable)/payables for unit corpus	(901.21)	884.68	337.43	(95.09)	280.25	(492.53)
Income distributed during the year/period (including tax paid thereon)	(1,444.60)	(979.77)	(2,391.51)	(2,159.33)	(7,511.84)	(7,450.53)
Loans taken during the year	-	-	-	-	-	-
Loans repaid during the year	-	-	-	-	-	-
Interest paid on Loans	-	-	-	-	-	-
Net Cash from / (Used in) Financing Activities (B)	(32,503.74)	(71,616.03)	(1,95,907.65)	(23,195.76)	(20,973.56)	26,213.96
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B)	(937.01)	(10,977.51)	61,820.30	27,831.56	10,655.14	9,454.22
Cash and cash equivalents as at the beginning of the year / period	5,857.67	16,835.18	67,265.61	39,434.05	29,467.24	20,013.02
Cash and cash equivalents as at the close of the year / period	4,920.66	5,857.67	1,29,085.91	67,265.61	40,122.38	29,467.24
Net Increase / (Decrease) in Cash & Cash Equivalents Components in cash and cash equivalents (Refer Note 1 and 2)	(937.01)	(10,977.51)	61,820.30	27,831.56	10,655.14	9,454.22
With banks - on current account	437.29	839.94	1,168.09	855.32	3,303.92	2,852.73
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREPs)	4,483.37	5,017.73	1,27,917.82	66,410.29	36,818.46	26,614.51
	4,920.66	5,857.67	1,29,085.91	67,265.61	40,122.38	29,467.24

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavini Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP Strategic Bond Fund		DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)		DSP Small Cap Fund	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	7,353.78	1,471.12	(855.25)	(4,334.18)	4,01,812.44	(12,411.97)
Add / (Less): Gain on fair value changes	(315.18)	(219.01)	(7,364.45)	(7,018.38)	(2,26,327.23)	-
Add / (Less): Loss on fair value changes	-	7.85	7,620.43	10,582.32	-	75,366.51
Add / (Less): Finance Costs	-	-	-	-	-	-
Operating Profit/(loss) Before Working Capital Changes	7,038.60	1,259.96	(599.27)	(770.24)	1,75,485.21	62,954.54
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	19.04	2.65	31.13	(0.20)	162.77	(6.26)
Increase/ (Decrease) in other financial liabilities	28.21	(9.01)	8.80	(20.92)	468.91	122.35
Increase / (Decrease) in other non-financial liabilities	1.33	(0.24)	1.10	(9.14)	87.56	(3.59)
Increase / (Decrease) in derivative financial instruments payables	-	-	-	-	-	-
(Increase) / Decrease in other financial assets	(830.33)	520.45	(6.97)	20.18	(428.87)	35.29
(Increase) / Decrease in derivative financial instruments receivables	-	-	-	-	-	-
(Increase) / Decrease in receivables	0.01	(0.15)	0.06	(0.15)	0.74	0.21
(Increase) / Decrease in other non-financial assets	-	-	-	-	-	-
(Increase)/decrease in investments	(44,749.76)	(1,420.38)	9,110.26	2,700.68	(1,31,891.72)	(98,305.67)
Net Cash Generated From / (used in) Operating Activities (A)	(38,492.90)	353.28	8,545.11	1,920.21	43,884.60	(35,203.14)
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	11,008.93	(712.18)	(3,732.81)	(287.65)	1,026.72	3,045.64
Increase/(decrease) in unit premium	22,566.63	(1,021.57)	(3,976.49)	(1,134.28)	14,883.25	35,897.55
Outstanding (receivable)/payables for unit corpus	10.53	4.28	(422.97)	410.52	497.62	(307.12)
Income distributed during the year/period (including tax paid thereon)	(9.41)	(4.07)	(253.98)	(255.75)	(1,564.39)	(1,314.95)
Loans taken during the year	-	-	-	-	-	-
Loans repaid during the year	-	-	-	-	-	-
Interest paid on Loans	-	-	-	-	-	-
Net Cash from / (Used in) Financing Activities (B)	33,576.68	(1,733.54)	(8,386.25)	(1,267.16)	14,843.20	37,321.12
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B)	(4,916.22)	(1,380.26)	158.86	653.05	58,727.80	2,117.98
Cash and cash equivalents as at the beginning of the year / period	7,582.99	8,963.25	1,571.57	918.52	39,568.23	37,450.25
Cash and cash equivalents as at the close of the year / period	2,666.77	7,582.99	1,730.43	1,571.57	98,296.03	39,568.23
Net Increase / (Decrease) in Cash & Cash Equivalents Components in cash and cash equivalents (Refer Note 1 and 2)	(4,916.22)	(1,380.26)	158.86	653.05	58,727.80	2,117.98
With banks - on current account	42.94	168.56	120.97	66.93	757.65	491.02
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREPs)	2,623.83	7,414.43	1,609.46	1,504.64	97,538.38	39,077.21
	2,666.77	7,582.99	1,730.43	1,571.57	98,296.03	39,568.23

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP Chartered Accountants ICAI Firm's Registration No.: 001076N/N500013

For and on behalf of Board of DSP Trustee Private Limited

For and on behalf of Board of DSP Asset Managers Private Limited

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavini Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP Natural Resources and New Energy Fund		DSP World Energy Fund		DSP World Mining Fund	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	29,754.53	(2,943.89)	56.20	1,474.38	(1,027.17)	(1,698.46)
Add / (Less): Gain on fair value changes	(21,819.84)	(598.29)	-	(1,581.74)	-	(1,072.74)
Add / (Less): Loss on fair value changes	622.39	10,580.26	232.67	-	1,811.98	2,891.50
Add / (Less): Finance Costs	-	-	-	-	-	-
Operating Profit/(loss) Before Working Capital Changes	8,557.08	7,038.08	288.87	(107.36)	784.81	120.30
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	26.92	(10.80)	0.55	(0.37)	2.22	(1.46)
Increase/ (Decrease) in other financial liabilities	26.35	(23.18)	(3.25)	(3.98)	(4.19)	1.12
Increase / (Decrease) in other non-financial liabilities	11.51	(11.60)	(0.03)	(2.32)	0.06	(2.01)
Increase / (Decrease) in derivative financial instruments payables	-	-	-	-	-	-
(Increase) / Decrease in other financial assets	291.80	(0.27)	4.46	0.08	4.90	(5.61)
(Increase) / Decrease in derivative financial instruments receivables	-	-	-	-	-	-
(Increase) / Decrease in receivables	(0.01)	0.01	-	(0.06)	0.01	(0.02)
(Increase) / Decrease in other non-financial assets	3.45	(4.38)	(0.18)	(0.88)	(0.16)	(1.01)
(Increase)/decrease in investments	(3,236.78)	5,270.05	2,635.27	814.16	2,223.41	(78.96)
Net Cash Generated From / (used in) Operating Activities	5,680.32	12,257.92	2,925.69	699.26	3,011.06	32.36
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	59.24	(2,421.44)	(1,855.51)	(143.35)	(2,015.91)	305.51
Increase/(decrease) in unit premium	1,842.51	(10,659.37)	(1,492.71)	(19.07)	(1,300.07)	291.75
Outstanding (receivable)/payables for unit corpus	55.83	(106.29)	8.92	(12.34)	52.43	(124.46)
Income distributed during the year/period (including tax paid thereon)	(281.22)	(211.77)	(25.71)	(26.76)	(13.14)	-
Loans taken during the year	-	-	-	-	-	-
Loans repaid during the year	-	-	-	-	-	-
Interest paid on Loans	-	-	-	-	-	-
Net Cash from / (Used in) Financing Activities	1,676.36	(13,398.87)	(3,365.01)	(201.52)	(3,276.69)	472.80
Net Increase / (Decrease) in Cash & Cash Equivalents	7,356.68	(1,140.95)	(439.32)	497.74	(265.63)	505.16
Cash and cash equivalents as at the beginning of the year / period	939.28	2,080.23	673.01	175.27	744.43	239.27
Cash and cash equivalents as at the close of the year / period	8,295.96	939.28	233.69	673.01	478.80	744.43
Net Increase / (Decrease) in Cash & Cash Equivalents	7,356.68	(1,140.95)	(439.32)	497.74	(265.63)	505.16
Components in cash and cash equivalents (Refer Note 1 and 2)						
With banks - on current account	101.86	98.96	6.33	100.80	11.11	83.84
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREP)	8,194.10	840.32	227.36	572.21	467.69	660.59
	8,295.96	939.28	233.69	673.01	478.80	744.43

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP Focus Fund		DSP World Agriculture Fund		DSP US Flexible* Equity Fund	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	65,524.04	(6,492.29)	(157.78)	(646.89)	19,561.93	(0.72)
Add / (Less): Gain on fair value changes	(34,423.00)	-	-	-	(17,371.47)	(4,373.52)
Add / (Less): Loss on fair value changes	-	16,987.78	165.51	910.34	-	4,305.22
Add / (Less): Finance Costs	-	-	-	-	-	-
Operating Profit/(loss) Before Working Capital Changes	31,101.04	10,495.49	7.73	263.45	2,190.46	(69.02)
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	21.37	0.37	0.01	0.02	(22.15)	29.16
Increase/ (Decrease) in other financial liabilities	24.51	(37.78)	(2.39)	(7.52)	(0.40)	16.36
Increase / (Decrease) in other non-financial liabilities	1.41	(4.24)	(1.02)	0.48	4.04	(0.37)
Increase / (Decrease) in derivative financial instruments payables	-	-	-	-	-	-
(Increase) / Decrease in other financial assets	(87.58)	65.85	3.06	(2.47)	13.19	(1.46)
(Increase) / Decrease in derivative financial instruments receivables	-	-	-	-	-	-
(Increase) / Decrease in receivables	(0.02)	0.03	0.46	(0.47)	0.01	(0.01)
(Increase) / Decrease in other non-financial assets	-	-	0.23	(0.35)	-	-
(Increase)/decrease in investments	(4,924.35)	(5,229.07)	670.01	2,951.66	4,261.95	(2,810.65)
Net Cash Generated From / (used in) Operating Activities (A)	26,136.38	5,290.64	678.09	3,204.80	6,447.10	(2,835.99)
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	(4,979.99)	(4,233.67)	(340.71)	(1,635.61)	(1,782.79)	1,090.00
Increase/(decrease) in unit premium	(12,791.95)	(8,590.13)	(306.07)	(1,658.48)	(6,480.55)	3,555.63
Outstanding (receivable)/payables for unit corpus	(969.15)	934.69	(25.77)	50.48	35.86	75.15
Income distributed during the year/period (including tax paid thereon)	(624.99)	(590.87)	(1.56)	(0.80)	(38.76)	(23.01)
Loans taken during the year	-	-	-	-	-	-
Loans repaid during the year	-	-	-	-	-	-
Interest paid on Loans	-	-	-	-	-	-
Net Cash from / (Used in) Financing Activities (B)	(19,366.08)	(12,479.98)	(674.11)	(3,244.41)	(8,266.24)	4,697.77
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B)	6,770.30	(7,189.34)	3.98	(39.61)	(1,819.14)	1,861.78
Cash and cash equivalents as at the beginning of the year / period	1,619.70	8,809.04	35.74	75.35	3,356.27	1,494.49
Cash and cash equivalents as at the close of the year / period	8,390.00	1,619.70	39.72	35.74	1,537.13	3,356.27
Net Increase / (Decrease) in Cash & Cash Equivalents Components in cash and cash equivalents (Refer Note 1 and 2)	6,770.30	(7,189.34)	3.98	(39.61)	(1,819.14)	1,861.78
With banks - on current account	161.32	73.92	1.92	6.39	47.57	198.04
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREPs)	8,228.68	1,545.78	37.80	29.35	1,489.56	3,158.23
	8,390.00	1,619.70	39.72	35.74	1,537.13	3,356.27

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP Banking & PSU Debt Fund		DSP Dynamic Asset Allocation Fund		DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	18,842.78	10,012.06	62,064.87	2,671.35	878.61	(42.73)
Add / (Less): Gain on fair value changes	(1,469.12)	(880.56)	(21,092.92)	(687.57)	(788.44)	(296.31)
Add / (Less): Loss on fair value changes	35.46	-	-	37,673.64	140.02	604.14
Add / (Less): Finance Costs	-	-	-	-	-	-
Operating Profit/(loss) Before Working Capital Changes	17,409.12	9,131.50	40,971.95	39,657.42	230.19	265.10
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	0.74	(0.39)	7.16	(17.73)	0.09	(2.22)
Increase/ (Decrease) in other financial liabilities	(25.66)	(40.41)	(142.20)	(272.39)	11.23	3.27
Increase / (Decrease) in other non-financial liabilities	(2.23)	(9.70)	(4.38)	(9.10)	0.05	(0.19)
Increase / (Decrease) in derivative financial instruments payables	17.76	8.49	452.51	(494.58)	-	-
(Increase) / Decrease in other financial assets	(2,003.56)	59.39	358.86	5,079.66	10.07	(8.75)
(Increase) / Decrease in derivative financial instruments receivables	(17.76)	(8.49)	(452.50)	494.58	-	-
(Increase) / Decrease in receivables	(0.11)	(0.09)	2.71	(0.34)	0.01	(0.01)
(Increase) / Decrease in other non-financial assets	-	-	-	-	(0.36)	-
(Increase)/decrease in investments	8,192.68	(17,920.59)	78,060.11	60,667.48	1,346.17	3,621.65
Net Cash Generated From / (used in) Operating Activities (A)	23,570.98	(8,780.29)	1,19,254.22	1,05,105.00	1,597.45	3,878.86
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	(18,493.87)	(9,837.08)	(52,087.96)	(56,524.12)	(1,054.21)	(2,118.26)
Increase/(decrease) in unit premium	(20,596.07)	(8,864.21)	(61,006.14)	(57,084.92)	(842.42)	(1,457.91)
Outstanding (receivable)/payables for unit corpus	0.69	(302.96)	(829.87)	537.13	(25.52)	30.28
Income distributed during the year/period (including tax paid thereon)	(3.63)	(6.09)	(147.22)	(194.75)	(5.38)	(5.44)
Loans taken during the year	-	-	-	-	-	-
Loans repaid during the year	-	-	-	-	-	-
Interest paid on Loans	-	-	-	-	-	-
Net Cash from / (Used in) Financing Activities (B)	(39,092.88)	(19,010.34)	(1,14,071.19)	(1,13,266.66)	(1,927.53)	(3,551.33)
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B)	(15,521.90)	(27,790.63)	5,183.03	(8,161.66)	(330.08)	327.53
Cash and cash equivalents as at the beginning of the year / period	15,952.41	43,743.04	255.70	8,417.36	443.69	116.16
Cash and cash equivalents as at the close of the year / period	430.51	15,952.41	5,438.73	255.70	113.61	443.69
Net Increase / (Decrease) in Cash & Cash Equivalents Components in cash and cash equivalents (Refer Note 1 and 2)	(15,521.90)	(27,790.63)	5,183.03	(8,161.66)	(330.08)	327.53
With banks - on current account	50.35	775.51	110.39	245.99	4.32	303.69
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREPs)	380.16	15,176.90	5,328.34	9.71	109.29	140.00
	430.51	15,952.41	5,438.73	255.70	113.61	443.69

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavini Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP 10Y G-Sec Fund		DSP Low Duration Fund		DSP Equity Savings Fund	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	418.49	117.72	25,430.09	16,708.47	9,825.41	1,695.68
Add / (Less): Gain on fair value changes	-	(266.72)	(433.32)	(1,700.43)	(9,075.84)	(90.61)
Add / (Less): Loss on fair value changes	0.36	-	54.05	-	918.45	2,146.72
Add / (Less): Finance Costs	-	-	-	-	-	-
Operating Profit/(loss) Before Working Capital Changes	418.85	(149.00)	25,050.82	15,008.04	1,668.02	3,751.79
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	(18.74)	18.98	34.72	(6.11)	161.17	(0.11)
Increase/ (Decrease) in other financial liabilities	0.24	(0.71)	29.47	(22.19)	30.93	3.43
Increase / (Decrease) in other non-financial liabilities	(0.13)	0.02	(9.31)	10.64	(5.51)	(1.82)
Increase / (Decrease) in derivative financial instruments payables	-	-	3.42	-	399.07	63.61
(Increase) / Decrease in other financial assets	(15.75)	40.44	(3,566.16)	2,666.69	(1,298.09)	577.54
(Increase) / Decrease in derivative financial instruments receivables	-	-	(3.42)	-	(612.80)	61.17
(Increase) / Decrease in receivables	(0.01)	-	(0.14)	(0.04)	0.26	(0.38)
(Increase) / Decrease in other non-financial assets	-	-	-	-	-	-
(Increase)/decrease in investments	16.52	1,036.16	(97,471.12)	2,873.44	(29,752.51)	(15,841.63)
Net Cash Generated From / (used in) Operating Activities	400.98	945.89	(75,931.72)	20,530.47	(29,409.46)	(11,386.40)
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	(322.63)	(406.69)	43,496.43	(20,159.64)	16,710.90	5,456.11
Increase/(decrease) in unit premium	(298.85)	(294.35)	36,013.97	(13,415.82)	16,444.50	4,479.76
Outstanding (receivable)/payables for unit corpus	(278.28)	277.70	(81.40)	262.82	(88.79)	76.34
Income distributed during the year/period (including tax paid thereon)	(1.45)	(0.94)	(32.19)	(77.97)	(92.58)	(204.90)
Loans taken during the year	-	-	-	-	-	-
Loans repaid during the year	-	-	-	-	-	-
Interest paid on Loans	-	-	-	-	-	-
Net Cash from / (Used in) Financing Activities	(901.21)	(424.28)	79,396.81	(33,390.61)	32,974.03	9,807.31
Net Increase / (Decrease) in Cash & Cash Equivalents	(500.23)	521.61	3,465.09	(12,860.14)	3,564.57	(1,579.09)
Cash and cash equivalents as at the beginning of the year / period	637.74	116.13	7,145.96	20,006.10	838.18	2,417.27
Cash and cash equivalents as at the close of the year / period	137.51	637.74	10,611.05	7,145.96	4,402.75	838.18
Net Increase / (Decrease) in Cash & Cash Equivalents	(500.23)	521.61	3,465.09	(12,860.14)	3,564.57	(1,579.09)
Components in cash and cash equivalents (Refer Note 1 and 2)						
With banks - on current account	3.71	64.04	143.34	240.58	276.72	103.85
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREP)	133.80	573.70	10,467.71	6,905.38	4,126.03	734.33
	137.51	637.74	10,611.05	7,145.96	4,402.75	838.18

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP Nifty 50 Equal Weight Index Fund (Erstwhile known as DSP Equal Nifty 50 Fund)		DSP Arbitrage Fund		DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	27,892.34	377.43	19,067.74	6,266.94	5,247.30	795.96
Add / (Less): Gain on fair value changes	(22,625.70)	-	(29,570.79)	(1,168.24)	-	-
Add / (Less): Loss on fair value changes	-	1,032.87	2,381.55	20,500.34	-	-
Add / (Less): Finance Costs	-	-	-	-	-	-
Operating Profit/(loss) Before Working Capital Changes	5,266.64	1,410.30	(8,121.50)	25,599.04	5,247.30	795.96
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	58.71	0.31	92.40	(0.05)	0.03	(0.01)
Increase/ (Decrease) in other financial liabilities	41.44	16.49	210.39	(33.16)	57.33	4.53
Increase / (Decrease) in other non-financial liabilities	1.83	(0.36)	2.68	3.17	51.98	9.05
Increase / (Decrease) in derivative financial instruments payables	-	-	2,359.20	120.19	-	-
(Increase) / Decrease in other financial assets	3.07	6.69	(874.67)	2,200.84	(613.36)	(77.99)
(Increase) / Decrease in derivative financial instruments receivables	-	-	(2,359.20)	(120.20)	-	-
(Increase) / Decrease in receivables	0.45	(0.51)	0.04	(0.13)	0.02	0.43
(Increase) / Decrease in other non-financial assets	-	-	-	-	1.42	(1.42)
(Increase)/decrease in investments	(46,766.93)	(19,348.89)	(2,36,409.19)	13,100.02	-	-
Net Cash Generated From / (used in) Operating Activities (A)	(41,394.79)	(17,915.98)	(2,45,099.85)	40,869.72	4,744.72	730.55
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	20,599.46	11,478.18	1,80,362.02	(30,844.54)	1,06,692.88	11,777.67
Increase/(decrease) in unit premium	20,782.24	6,893.56	65,003.32	(7,404.10)	-	-
Outstanding (receivable)/payables for unit corpus	91.05	(62.31)	804.39	(174.70)	-	-
Income distributed during the year/period (including tax paid thereon)	(59.28)	(41.66)	(70.50)	(168.78)	(5,177.52)	(795.58)
Loans taken during the year	-	-	-	-	-	-
Loans repaid during the year	-	-	-	-	-	-
Interest paid on Loans	-	-	-	-	-	-
Net Cash from / (Used in) Financing Activities (B)	41,413.47	18,267.77	2,46,099.23	(38,592.12)	1,01,515.36	10,982.09
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B)	18.68	351.79	999.38	2,277.60	1,06,260.08	11,712.64
Cash and cash equivalents as at the beginning of the year / period	439.02	87.23	6,858.24	4,580.64	22,458.02	10,745.38
Cash and cash equivalents as at the close of the year / period	457.70	439.02	7,857.62	6,858.24	1,28,718.10	22,458.02
Net Increase / (Decrease) in Cash & Cash Equivalents Components in cash and cash equivalents (Refer Note 1 and 2)	18.68	351.79	999.38	2,277.60	1,06,260.08	11,712.64
With banks - on current account	173.40	305.14	207.42	2,608.68	44.89	40.51
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREPs)	284.30	133.88	7,650.20	4,249.56	1,28,673.21	22,417.51
	457.70	439.02	7,857.62	6,858.24	1,28,718.10	22,458.02

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavini Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP Healthcare Fund		DSP Corporate Bond Fund		DSP Overnight Fund	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	76,460.38	(5,527.72)	18,309.58	5,850.17	21,945.28	23,996.80
Add / (Less): Gain on fair value changes	(70,338.67)	(1,048.17)	(1,598.74)	-	-	-
Add / (Less): Loss on fair value changes	-	20,363.36	-	6,162.53	0.25	0.42
Add / (Less): Finance Costs	-	-	-	-	-	-
Operating Profit/(loss) Before Working Capital Changes	6,121.71	13,787.47	16,710.84	12,012.70	21,945.53	23,997.22
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	38.75	(1.68)	(5.00)	2.95	2,288.97	(49.67)
Increase/ (Decrease) in other financial liabilities	64.41	(26.44)	11.83	(15.16)	(54.05)	73.19
Increase / (Decrease) in other non-financial liabilities	(1.24)	(8.11)	(3.90)	2.03	23.10	(17.65)
Increase / (Decrease) in derivative financial instruments payables	-	-	-	-	-	-
(Increase) / Decrease in other financial assets	(39.87)	7.75	(1,877.40)	726.23	95.82	(128.36)
(Increase) / Decrease in derivative financial instruments receivables	-	-	-	-	-	-
(Increase) / Decrease in receivables	0.09	(0.52)	(0.23)	(0.23)	(0.44)	(2.00)
(Increase) / Decrease in other non-financial assets	-	-	-	-	-	-
(Increase)/decrease in investments	(40,729.80)	(10,297.76)	(37,292.11)	17,509.15	(3,520.01)	(1,475.16)
Net Cash Generated From / (used in) Operating Activities (A)	(34,545.95)	3,460.72	(22,455.97)	30,237.67	20,778.92	22,397.57
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	13,447.21	(1,716.83)	(8,190.76)	121.09	(77,804.97)	(1,01,849.10)
Increase/(decrease) in unit premium	25,261.38	(1,551.02)	(3,199.37)	156.95	(29,868.04)	(27,416.33)
Outstanding (receivable)/payables for unit corpus	(25.62)	(134.79)	(5.25)	10.66	-	-
Income distributed during the year/period (including tax paid thereon)	(143.46)	(101.73)	(1.07)	(12.76)	(5.61)	(20.40)
Loans taken during the year	-	-	-	-	-	-
Loans repaid during the year	-	-	-	-	-	-
Interest paid on Loans	-	-	-	-	-	-
Net Cash from / (Used in) Financing Activities (B)	38,539.51	(3,504.37)	(11,396.45)	275.94	(1,07,678.62)	(1,29,285.83)
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B)	3,993.56	(43.65)	(33,852.42)	30,513.61	(86,899.70)	(1,06,888.26)
Cash and cash equivalents as at the beginning of the year / period	434.47	478.12	36,615.15	6,101.54	1,94,702.56	3,01,590.82
Cash and cash equivalents as at the close of the year / period	4,428.03	434.47	2,762.73	36,615.15	1,07,802.86	1,94,702.56
Net Increase / (Decrease) in Cash & Cash Equivalents Components in cash and cash equivalents (Refer Note 1 and 2)	3,993.56	(43.65)	(33,852.42)	30,513.61	(86,899.70)	(1,06,888.26)
With banks - on current account	124.35	68.97	58.26	6,255.89	2,436.20	715.44
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREP)	4,303.68	365.50	2,704.47	30,359.26	1,05,366.66	1,93,987.12
	4,428.03	434.47	2,762.73	36,615.15	1,07,802.86	1,94,702.56

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP Nifty 50 Index Fund		DSP Nifty Next 50 Index Fund		DSP Quant Fund	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	10,282.53	168.77	15,753.74	(1,854.98)	30,584.88	(6,359.37)
Add / (Less): Gain on fair value changes	(9,179.75)	-	(13,926.07)	-	(18,480.94)	-
Add / (Less): Loss on fair value changes	-	464.77	-	2,718.18	-	12,068.69
Add / (Less): Finance Costs	-	-	-	-	-	-
Operating Profit/(loss) Before Working Capital Changes	1,102.78	633.54	1,827.67	863.20	12,103.94	5,709.32
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	15.62	3.81	14.32	(0.42)	6.11	(1.48)
Increase/ (Decrease) in other financial liabilities	10.58	7.05	12.29	5.00	(2.24)	(8.54)
Increase / (Decrease) in other non-financial liabilities	0.98	0.03	(5.36)	5.54	2.05	(4.02)
Increase / (Decrease) in derivative financial instruments payables	-	-	-	-	-	-
(Increase) / Decrease in other financial assets	6.43	(9.94)	(17.75)	9.38	148.64	3.60
(Increase) / Decrease in derivative financial instruments receivables	-	-	-	-	-	-
(Increase) / Decrease in receivables	-	(0.01)	(0.43)	(0.01)	(0.03)	(0.37)
(Increase) / Decrease in other non-financial assets	-	-	-	-	-	-
(Increase)/decrease in investments	(11,348.58)	(12,312.75)	(8,962.13)	(8,063.82)	17,359.71	902.27
Net Cash Generated From / (used in) Operating Activities (A)	(10,212.19)	(11,678.27)	(7,131.39)	(7,181.13)	29,618.18	6,600.78
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	5,429.97	7,158.39	3,595.38	4,663.70	(16,231.16)	(4,275.30)
Increase/(decrease) in unit premium	4,842.70	4,542.13	3,655.50	2,617.87	(13,247.72)	(2,864.35)
Outstanding (receivable)/payables for unit corpus	26.62	6.00	23.99	(15.81)	(7.75)	54.58
Income distributed during the year/period (including tax paid thereon)	(20.62)	(14.83)	(14.52)	(8.23)	(17.01)	(19.01)
Loans taken during the year	-	-	-	-	-	-
Loans repaid during the year	-	-	-	-	-	-
Interest paid on Loans	-	-	-	-	-	-
Net Cash from / (Used in) Financing Activities (B)	10,278.67	11,691.69	7,260.35	7,257.53	(29,503.64)	(7,104.08)
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B)	66.48	13.42	128.96	76.40	114.54	(503.30)
Cash and cash equivalents as at the beginning of the year / period	123.11	109.69	179.57	103.17	113.04	616.34
Cash and cash equivalents as at the close of the year / period	189.59	123.11	308.53	179.57	227.58	113.04
Net Increase / (Decrease) in Cash & Cash Equivalents Components in cash and cash equivalents (Refer Note 1 and 2)	66.48	13.42	128.96	76.40	114.54	(503.30)
With banks - on current account	47.41	58.78	82.76	25.51	54.69	41.85
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREP)	142.18	64.33	225.77	154.06	172.89	71.19
	189.59	123.11	308.53	179.57	227.58	113.04

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP Value Fund		DSP Floater Fund		DSP Nifty 50 Equal Weight ETF	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	22,514.05	714.48	7,705.67	5,284.50	3,458.94	158.45
Add / (Less): Gain on fair value changes	(19,381.54)	(1,493.17)	(238.40)	(1,674.27)	(2,684.11)	(25.18)
Add / (Less): Loss on fair value changes	31.78	5,132.69	214.57	0.19	-	-
Add / (Less): Finance Costs	-	-	-	-	-	-
Operating Profit/(loss) Before Working Capital Changes	3,164.29	4,354.00	7,681.84	3,610.42	774.83	133.27
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	2.35	4.93	0.18	(0.06)	-	(0.02)
Increase/ (Decrease) in other financial liabilities	26.17	(0.50)	(15.84)	(70.07)	0.82	4.97
Increase / (Decrease) in other non-financial liabilities	4.88	(3.94)	(3.28)	(2.37)	0.13	0.21
Increase / (Decrease) in derivative financial instruments payables	(15.64)	(12.71)	(108.90)	123.37	-	-
(Increase) / Decrease in other financial assets	(420.14)	729.32	27.28	774.40	0.54	1.18
(Increase) / Decrease in derivative financial instruments receivables	15.64	161.75	108.90	(123.37)	-	-
(Increase) / Decrease in receivables	-	(0.04)	(0.06)	(0.11)	(0.01)	(0.06)
(Increase) / Decrease in other non-financial assets	-	-	-	-	0.44	(0.44)
(Increase)/decrease in investments	(1,285.59)	(2,242.09)	(9,450.12)	1,09,400.89	(9,540.88)	(1,638.75)
Net Cash Generated From / (used in) Operating Activities (A)	1,491.96	2,990.72	(1,760.00)	1,13,713.10	(8,764.13)	(1,499.64)
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	(421.73)	(1,287.99)	2,905.97	(1,15,032.32)	347.50	60.00
Increase/(decrease) in unit premium	(87.96)	(472.63)	(169.00)	(7,562.11)	8,480.24	1,047.39
Outstanding (receivable)/payables for unit corpus	114.88	(17.44)	(9.62)	(18.61)	-	-
Income distributed during the year/period (including tax paid thereon)	(32.13)	-	-	-	-	-
Loans taken during the year	-	-	-	-	-	-
Loans repaid during the year	-	-	-	-	-	-
Interest paid on Loans	-	-	-	-	-	-
Net Cash from / (Used in) Financing Activities (B)	(426.94)	(1,778.06)	2,727.35	(1,22,613.04)	8,827.74	1,107.39
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B)	1,065.02	1,212.66	967.35	(8,899.94)	63.61	(392.25)
Cash and cash equivalents as at the beginning of the year / period	1,832.79	620.13	1,052.70	9,952.64	7.87	400.12
Cash and cash equivalents as at the close of the year / period	2,897.81	1,832.79	2,020.05	1,052.70	71.48	7.87
Net Increase / (Decrease) in Cash & Cash Equivalents Components in cash and cash equivalents (Refer Note 1 and 2)	1,065.02	1,212.66	967.35	(8,899.94)	63.61	(392.25)
With banks - on current account	48.70	125.43	29.71	38.70	2.36	1.95
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREP)	2,849.11	1,707.36	1,990.34	1,014.00	69.12	5.92
	2,897.81	1,832.79	2,020.05	1,052.70	71.48	7.87

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP Nifty 50 ETF		DSP Nifty Midcap 150 Quality 50 ETF		DSP Global Innovation Fund of Fund	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	1,616.78	(131.55)	2,156.23	(471.56)	20,086.59	2,904.48
Add / (Less): Gain on fair value changes	(1,586.16)	-	(1,710.68)	-	(15,033.51)	(4,028.35)
Add / (Less): Loss on fair value changes	-	57.26	-	532.65	49.54	-
Add / (Less): Finance Costs	-	-	-	-	-	-
Operating Profit/(loss) Before Working Capital Changes	30.62	(74.29)	445.55	61.09	5,102.62	(1,123.87)
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	-	(0.02)	-	(0.01)	25.02	(6.46)
Increase/ (Decrease) in other financial liabilities	3.01	0.20	(2.71)	6.66	27.98	50.70
Increase / (Decrease) in other non-financial liabilities	0.08	(0.12)	(0.25)	0.36	1.51	0.30
Increase / (Decrease) in derivative financial instruments payables	-	-	-	-	-	-
(Increase) / Decrease in other financial assets	(0.62)	0.49	11.90	(6.47)	(3.05)	0.49
(Increase) / Decrease in derivative financial instruments receivables	-	-	-	-	-	-
(Increase) / Decrease in receivables	0.06	0.47	(0.09)	(0.01)	-	1.69
(Increase) / Decrease in other non-financial assets	2.17	(2.17)	0.39	(0.39)	(2.69)	(1.53)
(Increase)/decrease in investments	(22,497.24)	1,158.79	370.54	(3,302.13)	(17,419.18)	(26,113.42)
Net Cash Generated From / (used in) Operating Activities	(22,461.92)	1,083.35	825.33	(3,240.90)	(12,267.79)	(27,192.10)
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	1,045.00	(70.00)	(45.00)	200.00	10,951.80	31,815.87
Increase/(decrease) in unit premium	21,528.48	(1,017.47)	(774.51)	3,045.48	1,000.34	(4,558.16)
Outstanding (receivable)/payables for unit corpus	-	-	-	-	(43.90)	84.01
Income distributed during the year/period (including tax paid thereon)	-	-	-	-	-	-
Loans taken during the year	-	-	-	-	-	-
Loans repaid during the year	-	-	-	-	-	-
Interest paid on Loans	-	-	-	-	-	-
Net Cash from / (Used in) Financing Activities	22,573.48	(1,087.47)	(819.51)	3,245.48	11,908.24	27,341.72
Net Increase / (Decrease) in Cash & Cash Equivalents	111.56	(4.12)	5.82	4.58	(359.55)	149.62
Cash and cash equivalents as at the beginning of the year / period	3.47	7.59	10.04	5.46	1,197.36	1,047.74
Cash and cash equivalents as at the close of the year / period	115.03	3.47	15.86	10.04	837.81	1,197.36
Net Increase / (Decrease) in Cash & Cash Equivalents	111.56	(4.12)	5.82	4.58	(359.55)	149.62
Components in cash and cash equivalents (Refer Note 1 and 2)						
With banks - on current account	1.70	0.59	3.89	2.50	89.74	72.22
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREP)	113.33	2.88	11.97	7.54	748.07	1,125.14
	115.03	3.47	15.86	10.04	837.81	1,197.36

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavini Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		DSP Nifty Midcap 150 Quality 50 Index Fund		DSP Silver ETF	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	16,292.93	5,144.95	4,863.15	(1,354.66)	224.62	564.85
Add / (Less): Gain on fair value changes	-	-	(3,972.71)	-	(153.27)	(503.21)
Add / (Less): Loss on fair value changes	457.48	683.70	-	1,244.73	-	-
Add / (Less): Finance Costs	-	-	-	-	-	-
Operating Profit/(loss) Before Working Capital Changes	16,750.41	5,828.65	890.44	(109.93)	71.35	61.64
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	(55.00)	55.00	8.50	0.23	-	-
Increase/ (Decrease) in other financial liabilities	30.65	40.67	4.37	9.54	11.35	3.15
Increase / (Decrease) in other non-financial liabilities	(3.83)	3.42	0.55	0.69	(1.85)	1.92
Increase / (Decrease) in derivative financial instruments payables	-	-	-	-	-	-
(Increase) / Decrease in other financial assets	(534.21)	(2,435.73)	32.35	(36.04)	0.14	(0.28)
(Increase) / Decrease in derivative financial instruments receivables	-	-	-	-	-	-
(Increase) / Decrease in receivables	(0.16)	-	-	-	(0.09)	-
(Increase) / Decrease in other non-financial assets	-	-	0.15	(0.15)	(161.00)	(105.18)
(Increase)/decrease in investments	(28,553.16)	(1,70,435.79)	(2,995.70)	(15,256.10)	(5,465.88)	(3,572.69)
Net Cash Generated From / (used in) Operating Activities	(12,365.30)	(1,66,943.79)	(2,059.34)	(15,391.76)	(5,545.98)	(3,611.43)
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	(1,273.23)	1,76,566.14	1,804.42	15,401.70	770.94	589.98
Increase/(decrease) in unit premium	(264.24)	3,714.83	235.14	47.42	4,770.36	3,028.34
Outstanding (receivable)/payables for unit corpus	0.63	0.03	9.31	13.38	-	-
Income distributed during the year/period (including tax paid thereon)	-	-	-	-	-	-
Loans taken during the year	-	-	-	-	-	-
Loans repaid during the year	-	-	-	-	-	-
Interest paid on Loans	-	-	-	-	-	-
Net Cash from / (Used in) Financing Activities	(1,536.84)	1,80,281.00	2,048.87	15,462.50	5,541.30	3,618.32
Net Increase / (Decrease) in Cash & Cash Equivalents	(13,902.14)	13,337.21	(10.47)	70.74	(4.68)	6.89
Cash and cash equivalents as at the beginning of the year / period	20,233.24	6,896.03	70.74	-	6.89	-
Cash and cash equivalents as at the close of the year / period	6,331.10	20,233.24	60.27	70.74	2.21	6.89
Net Increase / (Decrease) in Cash & Cash Equivalents	(13,902.14)	13,337.21	(10.47)	70.74	(4.68)	6.89
Components in cash and cash equivalents (Refer Note 1 and 2)						
With banks - on current account	40.98	4,945.73	23.56	10.68	1.11	6.55
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREPs)	6,290.12	15,287.51	36.71	60.06	1.10	0.34
	6,331.10	20,233.24	60.27	70.74	2.21	6.89

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP NIFTY BANK ETF		DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	1,282.51	82.03	2,731.53	202.67	609.53	90.17
Add / (Less): Gain on fair value changes	(868.61)	(88.30)	(442.68)	(30.83)	-	(42.57)
Add / (Less): Loss on fair value changes	-	-	-	-	16.53	-
Add / (Less): Finance Costs	-	-	-	-	-	-
Operating Profit/(loss) Before Working Capital Changes	413.90	(6.27)	2,288.85	171.84	626.06	47.60
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	-	-	(1.21)	1.53	0.07	-
Increase/ (Decrease) in other financial liabilities	6.55	0.61	9.85	6.90	3.72	2.24
Increase / (Decrease) in other non-financial liabilities	0.12	0.29	13.07	1.08	(0.08)	0.22
Increase / (Decrease) in derivative financial instruments payables	-	-	-	-	-	-
(Increase) / Decrease in other financial assets	(1.19)	(0.73)	47.83	(449.51)	(4.37)	(101.41)
(Increase) / Decrease in derivative financial instruments receivables	-	-	-	-	-	-
(Increase) / Decrease in receivables	(0.11)	-	(0.01)	-	0.02	(0.02)
(Increase) / Decrease in other non-financial assets	-	-	-	-	-	-
(Increase)/decrease in investments	(14,480.15)	(5,861.96)	(11,662.89)	(21,714.90)	(1,207.81)	(6,596.47)
Net Cash Generated From / (used in) Operating Activities	(14,060.88)	(5,868.06)	(9,304.51)	(21,983.06)	(582.39)	(6,647.84)
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	3,075.00	1,471.08	436.76	31,213.28	(928.66)	8,399.70
Increase/(decrease) in unit premium	11,234.90	4,416.84	103.19	259.84	(78.57)	45.16
Outstanding (receivable)/payables for unit corpus	-	-	0.03	0.07	0.04	0.03
Income distributed during the year/period (including tax paid thereon)	-	-	-	-	-	-
Loans taken during the year	-	-	-	-	-	-
Loans repaid during the year	-	-	-	-	-	-
Interest paid on Loans	-	-	-	-	-	-
Net Cash from / (Used in) Financing Activities	14,309.90	5,887.92	539.98	31,473.19	(1,007.19)	8,444.89
Net Increase / (Decrease) in Cash & Cash Equivalents	249.02	19.86	(8,764.53)	9,490.13	(1,589.58)	1,797.05
Cash and cash equivalents as at the beginning of the year / period	19.86	-	9,490.13	-	1,797.05	-
Cash and cash equivalents as at the close of the year / period	268.88	19.86	725.60	9,490.13	207.47	1,797.05
Net Increase / (Decrease) in Cash & Cash Equivalents	249.02	19.86	(8,764.53)	9,490.13	(1,589.58)	1,797.05
Components in cash and cash equivalents (Refer Note 1 and 2)						
With banks - on current account	2.49	1.33	7.62	533.09	2.75	119.59
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREP)	266.39	18.53	717.98	8,957.04	204.72	1,677.46
	268.88	19.86	725.60	9,490.13	207.47	1,797.05

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavini Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP FMP - Series 264 - 60M - 17D		DSP FMP - Series 267 - 1246 Days		DSP FMP - Series 268 - 1281 Days	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	315.04	138.61	4,417.47	1,508.51	788.38	273.45
Add / (Less): Gain on fair value changes	(4.68)	-	-	(0.39)	-	-
Add / (Less): Loss on fair value changes	-	149.69	88.13	223.41	81.54	21.20
Add / (Less): Finance Costs	-	-	-	-	-	-
Operating Profit/(loss) Before Working Capital Changes	310.36	288.30	4,505.60	1,731.53	869.92	294.65
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	-	(0.01)	-	-	-	-
Increase/ (Decrease) in other financial liabilities	(0.38)	1.01	1.43	26.82	0.36	5.16
Increase / (Decrease) in other non-financial liabilities	-	0.02	(0.27)	0.52	(0.01)	0.06
Increase / (Decrease) in derivative financial instruments payables	-	-	-	-	-	-
(Increase) / Decrease in other financial assets	(1.01)	(8.90)	(1.54)	(2.11)	(15.71)	(201.42)
(Increase) / Decrease in derivative financial instruments receivables	-	-	-	-	-	-
(Increase) / Decrease in receivables	-	0.72	(0.04)	-	(0.02)	-
(Increase) / Decrease in other non-financial assets	-	-	-	-	-	-
(Increase)/decrease in investments	(150.95)	(421.07)	(4,499.40)	(58,572.71)	(853.57)	(10,585.40)
Net Cash Generated From / (used in) Operating Activities	158.02	(139.93)	5.78	(56,815.95)	0.97	(10,486.95)
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	-	-	-	56,877.71	-	10,517.97
Increase/(decrease) in unit premium	-	-	-	-	-	-
Outstanding (receivable)/payables for unit corpus	-	-	-	-	-	-
Income distributed during the year/period (including tax paid thereon)	-	-	-	-	-	-
Loans taken during the year	-	-	-	-	-	-
Loans repaid during the year	-	-	-	-	-	-
Interest paid on Loans	-	-	-	-	-	-
Net Cash from / (Used in) Financing Activities	-	-	-	56,877.71	-	10,517.97
Net Increase / (Decrease) in Cash & Cash Equivalents	158.02	(139.93)	5.78	61.76	0.97	31.02
Cash and cash equivalents as at the beginning of the year / period	17.89	157.82	61.76	-	31.02	-
Cash and cash equivalents as at the close of the year / period	175.91	17.89	67.54	61.76	31.99	31.02
Net Increase / (Decrease) in Cash & Cash Equivalents	158.02	(139.93)	5.78	61.76	0.97	31.02
Components in cash and cash equivalents (Refer Note 1 and 2)						
With banks - on current account	1.80	2.02	11.74	14.98	2.98	3.59
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREP)	174.11	15.87	55.80	46.78	29.01	27.43
	175.91	17.89	67.54	61.76	31.99	31.02

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavini Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP FMP - Series 269 - 160 DAYS		DSP FMP - Series 270 - 1144 Days		DSP Gold ETF	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	258.52	434.75	1,198.56	123.97	3,426.55	-
Add / (Less): Gain on fair value changes	-	(13.51)	-	(0.21)	(3,449.53)	-
Add / (Less): Loss on fair value changes	13.51	-	43.14	2.38	-	-
Add / (Less): Finance Costs	-	-	-	-	-	-
Operating Profit/(loss) Before Working Capital Changes	272.03	421.24	1,241.70	126.14	(22.98)	-
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	-	-	-	-	-	-
Increase/ (Decrease) in other financial liabilities	(5.71)	9.68	2.04	5.41	35.36	-
Increase / (Decrease) in other non-financial liabilities	(0.13)	0.13	(0.01)	0.09	1.77	-
Increase / (Decrease) in derivative financial instruments payables	-	-	-	-	-	-
(Increase) / Decrease in other financial assets	89.31	(208.19)	(4.92)	(3.12)	(0.42)	-
(Increase) / Decrease in derivative financial instruments receivables	-	-	-	-	-	-
(Increase) / Decrease in receivables	-	-	(0.01)	-	(0.19)	-
(Increase) / Decrease in other non-financial assets	-	-	-	-	(810.82)	-
(Increase)/decrease in investments	21,544.42	(21,544.42)	(1,229.89)	(15,830.16)	(27,049.63)	-
Net Cash Generated From / (used in) Operating Activities	21,899.92	(21,321.56)	8.91	(15,701.64)	(27,846.91)	-
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	-	21,350.44	-	15,733.07	4,708.23	-
Increase/(decrease) in unit premium	-	-	-	-	23,204.87	-
Outstanding (receivable)/payables for unit corpus	-	-	-	-	-	-
Income distributed during the year/period (including tax paid thereon)	-	-	-	-	-	-
Loans taken during the year	-	-	-	-	-	-
Loans repaid during the year	-	-	-	-	-	-
Interest paid on Loans	-	-	-	-	-	-
Net Cash from / (Used in) Financing Activities	-	21,350.44	-	15,733.07	27,913.10	-
Net Increase / (Decrease) in Cash & Cash Equivalents	21,899.92	28.88	8.91	31.43	66.19	-
Cash and cash equivalents as at the beginning of the year / period	28.88	-	31.43	-	-	-
Cash and cash equivalents as at the close of the year / period	21,928.80	28.88	40.34	31.43	66.19	-
Net Increase / (Decrease) in Cash & Cash Equivalents	21,899.92	28.88	8.91	31.43	66.19	-
Components in cash and cash equivalents (Refer Note 1 and 2)						
With banks - on current account	3.37	6.24	3.92	4.83	2.48	-
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREP)	21,925.43	22.64	36.42	26.60	63.71	-
	21,928.80	28.88	40.34	31.43	66.19	-

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP NIFTY IT ETF		DSP NIFTY PRIVATE BANK ETF		DSP NIFTY PSU BANK ETF	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	416.80	-	122.15	-	583.82	-
Add / (Less): Gain on fair value changes	(303.53)	-	(48.97)	-	(408.86)	-
Add / (Less): Loss on fair value changes	-	-	-	-	-	-
Add / (Less): Finance Costs	-	-	-	-	-	-
Operating Profit/(loss) Before Working Capital Changes	113.27	-	73.18	-	174.96	-
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	-	-	-	-	-	-
Increase/ (Decrease) in other financial liabilities	1.99	-	4.75	-	1.31	-
Increase / (Decrease) in other non-financial liabilities	0.07	-	0.19	-	0.06	-
Increase / (Decrease) in derivative financial instruments payables	-	-	-	-	-	-
(Increase) / Decrease in other financial assets	(0.37)	-	(0.05)	-	(0.05)	-
(Increase) / Decrease in derivative financial instruments receivables	-	-	-	-	-	-
(Increase) / Decrease in receivables	(0.12)	-	(0.76)	-	(0.04)	-
(Increase) / Decrease in other non-financial assets	-	-	-	-	-	-
(Increase)/decrease in investments	(4,470.92)	-	(11,349.96)	-	(1,613.62)	-
Net Cash Generated From / (used in) Operating Activities	(4,356.08)	-	(11,272.65)	-	(1,437.38)	-
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	1,371.99	-	4,831.39	-	237.21	-
Increase/(decrease) in unit premium	3,038.44	-	6,447.20	-	835.48	-
Outstanding (receivable)/payables for unit corpus	-	-	-	-	366.03	-
Income distributed during the year/period (including tax paid thereon)	-	-	-	-	-	-
Loans taken during the year	-	-	-	-	-	-
Loans repaid during the year	-	-	-	-	-	-
Interest paid on Loans	-	-	-	-	-	-
Net Cash from / (Used in) Financing Activities	4,410.43	-	11,278.59	-	1,438.72	-
Net Increase / (Decrease) in Cash & Cash Equivalents	54.35	-	5.94	-	1.34	-
Cash and cash equivalents as at the beginning of the year / period	-	-	-	-	-	-
Cash and cash equivalents as at the close of the year / period	54.35	-	5.94	-	1.34	-
Net Increase / (Decrease) in Cash & Cash Equivalents	54.35	-	5.94	-	1.34	-
Components in cash and cash equivalents (Refer Note 1 and 2)						
With banks - on current account	0.80	-	1.65	-	0.37	-
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREP)	53.55	-	4.29	-	0.97	-
	54.35	-	5.94	-	1.34	-

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavini Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP S&P BSE SENSEX ETF		DSP Multi Asset Allocation Fund		DSP Gold ETF Fund of Fund	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	70.17	-	15,997.70	-	154.69	-
Add / (Less): Gain on fair value changes	(67.55)	-	(14,964.78)	-	(133.62)	-
Add / (Less): Loss on fair value changes	-	-	32.22	-	-	-
Add / (Less): Finance Costs	-	-	-	-	-	-
Operating Profit/(loss) Before Working Capital Changes	2.62	-	1,065.14	-	21.07	-
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	-	-	184.92	-	2.42	-
Increase/ (Decrease) in other financial liabilities	0.79	-	207.20	-	0.59	-
Increase / (Decrease) in other non-financial liabilities	-	-	3.14	-	0.20	-
Increase / (Decrease) in derivative financial instruments payables	-	-	30.07	-	-	-
(Increase) / Decrease in other financial assets	(0.01)	-	(1,269.52)	-	(0.11)	-
(Increase) / Decrease in derivative financial instruments receivables	-	-	(79.79)	-	-	-
(Increase) / Decrease in receivables	(0.02)	-	(0.26)	-	(0.14)	-
(Increase) / Decrease in other non-financial assets	-	-	(1.35)	-	-	-
(Increase)/decrease in investments	(621.01)	-	(1,28,750.63)	-	(1,976.66)	-
Net Cash Generated From / (used in) Operating Activities	(617.63)	-	(1,28,611.07)	-	(1,952.63)	-
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	93.26	-	1,34,799.67	-	1,957.07	-
Increase/(decrease) in unit premium	525.96	-	1,664.81	-	9.53	-
Outstanding (receivable)/payables for unit corpus	-	-	397.64	-	1.39	-
Income distributed during the year/period (including tax paid thereon)	-	-	-	-	-	-
Loans taken during the year	-	-	-	-	-	-
Loans repaid during the year	-	-	-	-	-	-
Interest paid on Loans	-	-	-	-	-	-
Net Cash from / (Used in) Financing Activities	619.22	-	1,36,862.12	-	1,967.99	-
Net Increase / (Decrease) in Cash & Cash Equivalents	1.59	-	8,251.05	-	15.36	-
Cash and cash equivalents as at the beginning of the year / period	-	-	-	-	-	-
Cash and cash equivalents as at the close of the year / period	1.59	-	8,251.05	-	15.36	-
Net Increase / (Decrease) in Cash & Cash Equivalents	1.59	-	8,251.05	-	15.36	-
Components in cash and cash equivalents (Refer Note 1 and 2)						
With banks - on current account	0.21	-	414.43	-	4.18	-
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREP)	1.38	-	7,836.62	-	11.18	-
	1.59	-	8,251.05	-	15.36	-

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
 Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavini Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP Banking & Financial Services Fund		DSP Nifty Smallcap250 Quality 50 Index Fund		DSP Multicap Fund	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	(444.08)	-	(26.77)	-	(452.49)	-
Add / (Less): Gain on fair value changes	(45.44)	-	-	-	-	-
Add / (Less): Loss on fair value changes	-	-	43.85	-	489.60	-
Add / (Less): Finance Costs	-	-	-	-	-	-
Operating Profit/(loss) Before Working Capital Changes	(489.52)	-	17.08	-	37.11	-
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	67.49	-	5.11	-	170.12	-
Increase/ (Decrease) in other financial liabilities	115.75	-	3.45	-	149.00	-
Increase / (Decrease) in other non-financial liabilities	3.51	-	0.12	-	3.79	-
Increase / (Decrease) in derivative financial instruments payables	-	-	-	-	-	-
(Increase) / Decrease in other financial assets	(172.47)	-	(6.81)	-	(94.68)	-
(Increase) / Decrease in derivative financial instruments receivables	-	-	-	-	-	-
(Increase) / Decrease in receivables	(0.17)	-	(0.20)	-	(0.35)	-
(Increase) / Decrease in other non-financial assets	-	-	-	-	-	-
(Increase)/decrease in investments	(49,953.60)	-	(6,241.74)	-	(73,903.92)	-
Net Cash Generated From / (used in) Operating Activities	(50,429.01)	-	(6,222.99)	-	(73,638.93)	-
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	55,979.24	-	6,195.98	-	81,399.96	-
Increase/(decrease) in unit premium	71.91	-	36.63	-	21.49	-
Outstanding (receivable)/payables for unit corpus	152.07	-	29.40	-	79.72	-
Income distributed during the year/period (including tax paid thereon)	-	-	-	-	-	-
Loans taken during the year	-	-	-	-	-	-
Loans repaid during the year	-	-	-	-	-	-
Interest paid on Loans	-	-	-	-	-	-
Net Cash from / (Used in) Financing Activities	56,203.22	-	6,262.01	-	81,501.17	-
Net Increase / (Decrease) in Cash & Cash Equivalents	5,774.21	-	39.02	-	7,862.24	-
Cash and cash equivalents as at the beginning of the year / period	-	-	-	-	-	-
Cash and cash equivalents as at the close of the year / period	5,774.21	-	39.02	-	7,862.24	-
Net Increase / (Decrease) in Cash & Cash Equivalents	5,774.21	-	39.02	-	7,862.24	-
Components in cash and cash equivalents (Refer Note 1 and 2)						
With banks - on current account	156.72	-	21.08	-	349.77	-
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREPs)	5,617.49	-	17.94	-	7,512.47	-
	5,774.21	-	39.02	-	7,862.24	-

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP Chartered Accountants ICAI Firm's Registration No.: 001076N/N500013

For and on behalf of Board of DSP Trustee Private Limited

For and on behalf of Board of DSP Asset Managers Private Limited

sd/-
Khushroo B. Panthaky
Partner
Membership No.: 042423

sd/-
Ms. Pravin Tripathi
Director
DIN 06913463

sd/-
Ms. Dharmishta Raval
Director
DIN 02792246

sd/-
Kalpen Parekh
Managing Director & CEO
DIN: 07925034

sd/-
Dhananjay Mungale
Director
DIN: 00007563

sd/-
Laukik Bagwe
Fund Manager

sd/-
Shantanu Godambe
Fund Manager

sd/-
Abhishek Singh
Fund Manager

sd/-
Kedar Karnik
Fund Manager

sd/-
Chirag Dagli
Fund Manager

sd/-
Aparna Karnik
Fund Manager

sd/-
Dhaval Gada
Fund Manager

sd/-
Jay Kothari
Fund Manager

sd/-
Karan Mundhra
Fund Manager

sd/-
Vivek Ramakrishnan
Fund Manager

sd/-
Shalini Vasanta
Fund Manager

sd/-
Prateek Nigudkar
Fund Manager

sd/-
Rohit Singhania
Fund Manager

sd/-
Charanjit Singh
Fund Manager

sd/-
Bhavin Gandhi
Fund Manager

sd/-
Ravi Gehani
Fund Manager

sd/-
Abhishek Ghosh
Fund Manager

sd/-
Vinit Sambre
Fund Manager

sd/-
Sandeep Yadav
Fund Manager

Place: Mumbai
Date: 19th July, 2024

Place: Mumbai
Date: 19th July, 2024

Place: Mumbai
Date: 19th July, 2024

sd/-
Anil Ghelani
Fund Manager

sd/-
Diipesh Shah
Fund Manager

sd/-
Resham Jain
Fund Manager

DSP MUTUAL FUND
STATEMENT OF CASH FLOW FOR THE YEAR/PERIOD APRIL 1, 2023 /
LAUNCH DATE TO MARCH 31, 2024 / MATURITY DATE

₹ in Lacs

PARTICULARS	DSP Nifty Healthcare ETF		DSP US Treasury Fund of Fund		DSP S&P BSE Liquid Rate ETF	
	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23	Year Ended 31.03.24	Year Ended 31.03.23
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A. Cashflow from Operating Activities						
Surplus/ (Deficit) for the Reporting Period (A-B)	47.62	-	58.76	-	2.09	-
Add / (Less): Gain on fair value changes	(46.67)	-	(60.46)	-	-	-
Add / (Less): Loss on fair value changes	-	-	-	-	-	-
Add / (Less): Finance Costs	-	-	-	-	-	-
Operating Profit/(loss) Before Working Capital Changes	0.95	-	(1.70)	-	2.09	-
Adjustments for changes in working capital:						
Increase / (Decrease) in payables	-	-	7.46	-	-	-
Increase/ (Decrease) in other financial liabilities	0.34	-	1.38	-	0.24	-
Increase / (Decrease) in other non-financial liabilities	-	-	0.38	-	0.05	-
Increase / (Decrease) in derivative financial instruments payables	-	-	-	-	-	-
(Increase) / Decrease in other financial assets	(0.02)	-	(13.39)	-	(6.81)	-
(Increase) / Decrease in derivative financial instruments receivables	-	-	-	-	-	-
(Increase) / Decrease in receivables	-	-	-	-	-	-
(Increase) / Decrease in other non-financial assets	-	-	-	-	-	-
(Increase)/decrease in investments	(778.18)	-	(5,434.36)	-	-	-
Net Cash Generated From / (used in) Operating Activities (A)	(776.91)	-	(5,440.23)	-	(4.43)	-
B Cashflow from Financing Activities						
Increase/(decrease) in unit corpus	68.49	-	7,296.83	-	1,042.91	-
Increase/(decrease) in unit premium	710.31	-	24.36	-	-	-
Outstanding (receivable)/payables for unit corpus	-	-	3.10	-	-	-
Income distributed during the year/period (including tax paid thereon)	-	-	-	-	-	-
Loans taken during the year	-	-	-	-	-	-
Loans repaid during the year	-	-	-	-	-	-
Interest paid on Loans	-	-	-	-	-	-
Net Cash from / (Used in) Financing Activities (B)	778.80	-	7,324.29	-	1,042.91	-
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B)	1.89	-	1,884.06	-	1,038.48	-
Cash and cash equivalents as at the beginning of the year / period	-	-	-	-	-	-
Cash and cash equivalents as at the close of the year / period	1.89	-	1,884.06	-	1,038.48	-
Net Increase / (Decrease) in Cash & Cash Equivalents Components in cash and cash equivalents (Refer Note 1 and 2)	1.89	-	1,884.06	-	1,038.48	-
With banks - on current account	0.24	-	78.51	-	1.56	-
With banks - fixed deposits	-	-	-	-	-	-
Collateralised lending (reverse repurchase transactions) (Reverse Repo) / Collateralised Borrowing and Lending Obligations (CBLO) / Triparty Repo (TREPs)	1.65	-	1,805.55	-	1,036.92	-
	1.89	-	1,884.06	-	1,038.48	-

Note: The above cashflow statement has been prepared under the indirect method set out in IND AS-7 issued by the Institute of Chartered Accountants of India.

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP For and on behalf of Board of For and on behalf of Board of DSP Asset Managers Private Limited
Chartered Accountants DSP Trustee Private Limited

ICAI Firm's Registration No.:

001076N/N500013

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP Bond Fund				Total (Rs. in Lakhs)	DSP Flexi Cap Fund				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	5,397.96	1,491.61	17.30	27,532.48	34,439.35	1,22,436.80	77,252.15	1,17,378.11	4,40,056.41	7,57,123.47
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	(161.46)	(936.66)	37.13	2,568.87	1,507.88	(3,796.32)	(22,275.16)	1,60,705.37	1,09,563.02	2,44,196.91
Transfer from/to Revenue account					-					-
Equalisation Account		861.81		(861.81)	-		16,552.90		(16,552.90)	-
Surplus distribution				(2.74)	(2.74)				(3,568.31)	(3,568.31)
Others					-					-
Balance at the end of the reporting period	5,236.50	1,416.76	54.43	29,236.80	35,944.49	1,18,640.48	71,529.89	2,78,083.48	5,29,498.22	9,97,752.07

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	(364.01)	(2,013.29)	(20.05)	1,280.71	(1,116.64)	961.45	3,827.94	(55,862.28)	44,919.36	(6,153.53)
Transfer from/to Revenue account					-					-
Equalisation Account		1,848.45		(1,848.45)	-		20,851.40		(20,851.40)	-
Surplus distribution				(22.43)	(22.43)				(3,163.86)	(3,163.86)
Others					-					-
Balance at the end of the reporting period	5,397.96	1,491.61	17.30	27,532.48	34,439.35	1,22,436.80	77,252.15	1,17,378.11	4,40,056.41	7,57,123.47

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP Liquidity Fund				Total (Rs. in Lakhs)	DSP Equity & Bond Fund				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	2,95,338.84	(11,39,040.06)	257.83	17,81,877.53	9,38,434.14	72,344.74	1,29,606.80	1,23,762.57	3,93,019.57	7,18,733.68
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	(97,950.86)	(2,59,216.22)	(15.62)	92,650.97	(2,64,531.73)	(1,812.85)	(26,538.73)	67,728.17	1,32,451.92	1,71,828.51
Transfer from/to Revenue account					-					-
Equalisation Account		6,37,624.02		(6,37,624.02)	-		15,138.46		(15,138.46)	-
Surplus distribution				(667.21)	(667.21)				(10,021.81)	(10,021.81)
Others					-					-
Balance at the end of the reporting period	1,97,387.98	(7,60,632.26)	242.21	12,36,237.27	6,73,235.20	70,531.89	1,18,206.53	1,91,490.74	5,00,311.22	8,80,540.38

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	2,85,322.09	(11,13,807.37)	74.59	16,84,211.29	8,55,800.60	74,644.86	1,34,421.05	1,82,001.40	3,55,716.82	7,46,784.13
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	10,016.75	4,441.91	183.24	68,311.67	82,953.57	(2,300.12)	(11,097.65)	(58,238.83)	54,769.11	(16,867.49)
Transfer from/to Revenue account					-					-
Equalisation Account		(29,674.60)		29,674.60	-		6,283.40		(6,283.40)	-
Surplus distribution				(320.03)	(320.03)				(11,182.96)	(11,182.96)
Others					-					-
Balance at the end of the reporting period	2,95,338.84	(11,39,040.06)	257.83	17,81,877.53	9,38,434.14	72,344.74	1,29,606.80	1,23,762.57	3,93,019.57	7,18,733.68

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)				Total (Rs. in Lakhs)	DSP Savings Fund				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	7,175.56	(14,942.76)	130.14	64,853.90	57,216.84	71,331.30	(4,011.59)	444.06	2,57,000.72	3,24,764.49
Changes in accounting policy/ prior period errors					-					-
Movement during the reporting period	1,469.52	10,596.42	294.80	5,987.04	18,347.78	3,954.36	7,980.53	(53.06)	33,320.28	45,202.11
Transfer from/to Revenue account					-					-
Equalisation Account		(7,360.16)		7,360.16	-		(8,724.20)		8,724.20	-
Surplus distribution				(24.83)	(24.83)				(18.99)	(18.99)
Others					-					-
Balance at the end of the reporting period	8,645.08	(11,706.50)	424.94	78,176.27	75,539.79	75,285.66	(4,755.26)	391.00	2,99,026.21	3,69,947.61

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	5,588.80	(19,527.02)	-	55,441.39	41,503.17	53,029.10	(3,174.39)	133.55	1,77,089.98	2,27,078.24
Changes in accounting policy/ prior period errors					-					-
Movement during the reporting period	1,586.76	12,231.78	130.14	1,779.42	15,728.10	18,302.20	62,260.06	310.51	16,843.09	97,715.86
Transfer from/to Revenue account					-					-
Equalisation Account		(7,647.52)		7,647.52	-		(63,097.26)		63,097.26	-
Surplus distribution				(14.43)	(14.43)				(29.61)	(29.61)
Others					-					-
Balance at the end of the reporting period	7,175.56	(14,942.76)	130.14	64,853.90	57,216.84	71,331.30	(4,011.59)	444.06	2,57,000.72	3,24,764.49

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP Equity Opportunities Fund				Total (Rs. in Lakhs)	DSP Short Term Fund				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	27,714.39	1,06,055.06	1,17,593.80	4,55,308.42	7,06,671.67	74,611.65	(25,807.24)	188.35	2,56,080.35	3,05,073.11
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	589.44	63,451.98	2,04,762.77	1,08,244.17	3,77,048.36	(6,631.62)	(20,903.05)	89.59	22,025.22	(5,419.86)
Transfer from/to Revenue account					-					-
Equalisation Account		(43,669.95)		43,669.95	-		22,935.13		(22,935.13)	-
Surplus distribution				(2,458.81)	(2,458.81)				(74.79)	(74.79)
Others					-					-
Balance at the end of the reporting period	28,303.83	1,25,837.09	3,22,356.57	6,04,763.73	10,81,261.22	67,980.03	(23,775.16)	277.94	2,55,095.65	2,99,578.46

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves		
											Balance at the beginning of the reporting period
Changes in accounting policy/prior period errors					-						-
Movement during the reporting period	135.29	35,349.26	(26,571.93)	48,580.21	57,492.83	1,803.30	7,356.08	163.58	11,090.78	20,413.74	
Transfer from/to Revenue account					-					-	
Equalisation Account		(25,863.18)		25,863.18	-		(9,547.46)		9,547.46	-	
Surplus distribution				(2,006.61)	(2,006.61)				(69.22)	(69.22)	
Others					-					-	
Balance at the end of the reporting period	27,714.39	1,06,055.06	1,17,593.80	4,55,308.42	7,06,671.67	74,611.65	(25,807.24)	188.35	2,56,080.35	3,05,073.11	

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP Top 100 Equity Fund				Total (Rs. in Lakhs)	DSP Credit Risk Fund				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	16,940.96	(45,408.66)	34,923.79	2,53,360.06	2,59,816.15	6,150.21	265.04	15.19	13,954.62	20,385.06
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	(799.80)	2,984.10	65,599.27	29,050.67	96,834.24	(996.83)	(2,754.44)	(4.05)	2,946.15	(809.17)
Transfer from/to Revenue account					-					-
Equalisation Account		(360.15)		360.15	-		2,698.41		(2,698.41)	-
Surplus distribution				(1,561.83)	(1,561.83)				(52.95)	(52.95)
Others					-					-
Balance at the end of the reporting period	16,141.16	(42,784.71)	1,00,523.06	2,81,209.05	3,55,088.56	5,153.38	209.01	11.14	14,149.41	19,522.94

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	18,222.21	(46,283.77)	56,919.69	2,36,234.33	2,65,092.46	8,349.26	361.93	-	17,963.00	26,674.19
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	(1,281.25)	(9,175.36)	(21,995.90)	28,506.25	(3,946.26)	(2,199.05)	(4,988.82)	15.19	929.97	(6,242.71)
Transfer from/to Revenue account					-					-
Equalisation Account		10,050.47		(10,050.47)	-		4,891.93		(4,891.93)	-
Surplus distribution				(1,330.05)	(1,330.05)				(46.42)	(46.42)
Others					-					-
Balance at the end of the reporting period	16,940.96	(45,408.66)	34,923.79	2,53,360.06	2,59,816.15	6,150.21	265.04	15.19	13,954.62	20,385.06

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP Regular Savings Fund				Total (Rs. in Lakhs)	DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	4,922.41	(257.52)	428.73	13,347.56	18,441.18	18,480.46	16,288.53	45,945.53	1,02,461.82	1,83,176.34
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	(809.01)	(2,544.73)	684.29	1,710.36	(959.09)	877.93	28,558.57	85,734.76	39,835.48	1,55,006.74
Transfer from/to Revenue account					-					-
Equalisation Account		2,487.41		(2,487.41)	-		(12,891.31)		12,891.31	-
Surplus distribution				(79.05)	(79.05)				(1,730.52)	(1,730.52)
Others					-					-
Balance at the end of the reporting period	4,113.40	(314.84)	1,113.02	12,491.46	17,403.04	19,358.39	31,955.79	1,31,680.29	1,53,458.09	3,36,452.56

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	5,712.38	(242.41)	975.64	14,859.24	21,304.85	18,153.47	7,212.16	39,161.66	82,956.40	1,47,483.69
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	(789.97)	(2,464.40)	(546.91)	1,045.21	(2,756.07)	326.99	16,777.00	6,783.87	13,088.81	36,976.67
Transfer from/to Revenue account					-					-
Equalisation Account		2,449.29		(2,449.29)	-		(7,700.63)		7,700.63	-
Surplus distribution				(107.60)	(107.60)				(1,284.02)	(1,284.02)
Others					-					-
Balance at the end of the reporting period	4,922.41	(257.52)	428.73	13,347.56	18,441.18	18,480.46	16,288.53	45,945.53	1,02,461.82	1,83,176.34

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP Ultra Short Fund					DSP Mid Cap Fund				
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	92,733.00	(702.39)	88.72	1,44,181.33	2,36,300.66	1,63,597.69	3,86,613.23	1,95,201.71	5,45,716.93	12,91,129.56
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	(12,315.36)	(17,842.58)	260.64	17,814.80	(12,082.50)	(20,614.86)	(1,73,238.70)	2,72,501.38	2,29,475.42	3,08,123.24
Transfer from/to Revenue account					-					-
Equalisation Account		17,497.10		(17,497.10)	-		77,062.88		(77,062.88)	-
Surplus distribution				(1,442.31)	(1,442.31)				(2,391.49)	(2,391.49)
Others					-					-
Balance at the end of the reporting period	80,417.64	(1,047.87)	349.36	1,43,056.72	2,22,775.85	1,42,982.83	2,90,437.41	4,67,703.09	6,95,737.98	15,96,861.31

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	1,17,002.42	(1,213.41)	62.44	1,79,980.99	2,95,832.44	1,67,817.51	4,04,703.23	3,23,117.55	4,75,855.92	13,71,494.21
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	(24,269.42)	(47,251.51)	26.28	12,944.96	(58,549.69)	(4,219.82)	(16,721.53)	(1,27,915.84)	70,651.84	(78,205.35)
Transfer from/to Revenue account					-					-
Equalisation Account		47,762.53		(47,762.53)	-		(1,368.47)		1,368.47	-
Surplus distribution				(982.09)	(982.09)				(2,159.30)	(2,159.30)
Others					-					-
Balance at the end of the reporting period	92,733.00	(702.39)	88.72	1,44,181.33	2,36,300.66	1,63,597.69	3,86,613.23	1,95,201.71	5,45,716.93	12,91,129.56

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)				Total (Rs. in Lakhs)	DSP Strategic Bond Fund				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	1,54,435.17	2,28,076.03	1,57,275.04	4,80,441.00	10,20,227.24	18,394.68	(20,712.74)	125.20	54,448.15	52,255.29
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	(4,066.34)	(9,675.62)	2,42,884.71	1,65,863.49	3,95,006.24	11,008.94	22,566.63	315.18	7,038.59	40,929.34
Transfer from/to Revenue account					-					-
Equalisation Account		11,686.59		(11,686.59)	-		(28,631.80)		28,631.80	-
Surplus distribution				(7,511.84)	(7,511.84)				(9.40)	(9.40)
Others					-					-
Balance at the end of the reporting period	1,50,368.83	2,30,087.00	4,00,159.75	6,27,106.06	14,07,721.64	29,403.62	(26,777.91)	440.38	90,109.14	93,175.23

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	1,52,707.06	2,04,722.60	2,31,869.07	3,99,903.81	9,89,202.54	19,106.87	(19,460.80)	12.70	52,863.23	52,522.00
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	1,728.11	32,428.90	(74,594.03)	78,912.25	38,475.23	(712.19)	(1,021.57)	112.50	1,358.63	(262.63)
Transfer from/to Revenue account					-					-
Equalisation Account		(9,075.47)		9,075.47	-		(230.37)		230.37	-
Surplus distribution				(7,450.53)	(7,450.53)				(4.08)	(4.08)
Others					-					-
Balance at the end of the reporting period	1,54,435.17	2,28,076.03	1,57,275.04	4,80,441.00	10,20,227.24	18,394.68	(20,712.74)	125.20	54,448.15	52,255.29

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lakhs

Particulars	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)				Total (Rs. in Lakhs)	DSP Small Cap Fund				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	49,737.53	12,847.72	21,445.11	4,528.78	88,559.14	83,113.90	1,72,762.69	2,80,310.06	3,51,532.48	8,87,719.13
Changes in accounting policy/ prior period errors					-					-
Movement during the reporting period	(3,732.82)	(3,976.49)	(7,620.43)	6,765.19	(8,564.55)	1,026.73	14,883.25	2,26,327.23	1,75,485.20	4,17,722.41
Transfer from/to Revenue account					-					-
Equalisation Account		2,622.68		(2,622.68)	-		(3,679.09)		3,679.09	-
Surplus distribution				(253.98)	(253.98)				(1,564.39)	(1,564.39)
Others					-					-
Balance at the end of the reporting period	46,004.71	11,493.91	13,824.68	8,417.31	79,740.61	84,140.63	1,83,966.85	5,06,637.29	5,29,132.38	13,03,877.15

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	50,025.17	12,806.02	14,426.73	17,313.08	94,571.00	80,068.27	1,47,599.02	3,55,676.57	2,79,158.97	8,62,502.83
Changes in accounting policy/ prior period errors					-					-
Movement during the reporting period	(287.64)	(1,134.28)	7,018.38	(11,352.57)	(5,756.11)	3,045.63	35,897.55	(75,366.51)	62,954.55	26,531.22
Transfer from/to Revenue account					-					-
Equalisation Account		1,175.98		(1,175.98)	-		(10,733.88)		10,733.88	-
Surplus distribution				(255.75)	(255.75)				(1,314.92)	(1,314.92)
Others					-					-
Balance at the end of the reporting period	49,737.53	12,847.72	21,445.11	4,528.78	88,559.14	83,113.90	1,72,762.69	2,80,310.06	3,51,532.48	8,87,719.13

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lakhs

Particulars	DSP Natural Resources and New Energy Fund				Total (Rs. in Lakhs)	DSP World Energy Fund				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	12,344.49	14,789.61	13,666.40	26,920.05	67,720.55	9,403.30	7,356.74	1,961.05	(1,657.75)	17,063.34
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	59.25	1,842.51	21,197.45	8,557.07	31,656.28	(1,855.50)	(1,492.71)	(232.67)	288.86	(3,292.02)
Transfer from/to Revenue account					-					-
Equalisation Account		(336.70)		336.70	-		(258.57)		258.57	-
Surplus distribution				(281.22)	(281.22)				(25.71)	(25.71)
Others					-					-
Balance at the end of the reporting period	12,403.74	16,295.42	34,863.85	35,532.60	99,095.61	7,547.80	5,605.46	1,728.38	(1,136.03)	13,745.61

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	14,765.94	21,325.92	23,648.36	24,216.80	83,957.02	9,546.66	6,824.17	379.32	(972.01)	15,778.14
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	(2,421.45)	(10,659.37)	(9,981.96)	7,038.08	(16,024.70)	(143.36)	(19.07)	1,581.73	(107.34)	1,311.96
Transfer from/to Revenue account					-					-
Equalisation Account		4,123.06		(4,123.06)	-		551.64		(551.64)	-
Surplus distribution				(211.77)	(211.77)				(26.76)	(26.76)
Others					-					-
Balance at the end of the reporting period	12,344.49	14,789.61	13,666.40	26,920.05	67,720.55	9,403.30	7,356.74	1,961.05	(1,657.75)	17,063.34

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lakhs

Particulars	DSP World Mining Fund				Total (Rs. in Lakhs)	DSP Focus Fund				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	11,400.35	4,051.50	5,608.41	(1,433.82)	19,626.44	55,660.55	(3,487.06)	29,111.10	90,486.91	1,71,771.50
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	(2,015.90)	(1,300.07)	(1,811.98)	784.80	(4,343.15)	(4,979.98)	(12,791.95)	34,423.00	31,101.03	47,752.10
Transfer from/to Revenue account					-					-
Equalisation Account		(173.20)		173.20	-		9,069.03		(9,069.03)	-
Surplus distribution				(13.14)	(13.14)				(624.99)	(624.99)
Others					-					-
Balance at the end of the reporting period	9,384.45	2,578.23	3,796.43	(488.96)	15,270.15	50,680.57	(7,209.98)	63,534.10	1,11,893.92	2,18,898.61

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	305.50	291.75	(1,818.76)	120.31	(1,101.20)	(4,233.68)	(8,590.13)	(16,987.78)	10,495.50	(19,316.09)
Transfer from/to Revenue account					-					-
Equalisation Account		47.37		(47.37)	-		6,397.97		(6,397.97)	-
Surplus distribution				-	-				(590.86)	(590.86)
Others					-					-
Balance at the end of the reporting period	11,400.35	4,051.50	5,608.41	(1,433.82)	19,626.44	55,660.55	(3,487.06)	29,111.10	90,486.91	1,71,771.50

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP Nifty 50 Equal Weight Index Fund(Erstwhile known as DSP Equal Nifty 50 Fund)				Total (Rs. in Lakhs)	DSP Arbitrage Fund				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	31,683.90	7,889.09	3,118.44	7,641.52	50,332.95	89,906.17	9,793.50	638.75	16,351.32	1,16,689.74
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	20,599.47	20,782.24	22,625.70	5,266.63	69,274.04	1,80,362.01	65,003.32	24,078.81	(5,011.06)	2,64,433.08
Transfer from/to Revenue account					-					-
Equalisation Account		(6,034.83)		6,034.83	-		(23,901.40)		23,901.40	-
Surplus distribution				(59.28)	(59.28)				(70.50)	(70.50)
Others					-					-
Balance at the end of the reporting period	52,283.37	22,636.50	25,744.14	18,883.70	1,19,547.71	2,70,268.18	50,895.42	24,717.56	35,171.16	3,81,052.32

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	20,205.73	3,439.51	4,151.31	3,828.89	31,625.44	1,20,750.70	14,076.28	15,167.15	(1,153.91)	1,48,840.22
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	11,478.17	6,893.56	(1,032.87)	1,410.31	18,749.17	(30,844.53)	(7,404.10)	(14,528.40)	20,795.33	(31,981.70)
Transfer from/to Revenue account					-					-
Equalisation Account		(2,443.98)		2,443.98	-		3,121.32		(3,121.32)	-
Surplus distribution				(41.66)	(41.66)				(168.78)	(168.78)
Others					-					-
Balance at the end of the reporting period	31,683.90	7,889.09	3,118.44	7,641.52	50,332.95	89,906.17	9,793.50	638.75	16,351.32	1,16,689.74

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)				Total (Rs. in Lakhs)	DSP Healthcare Fund				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	22,570.41	-	-	-	22,570.41	56,711.19	18,783.49	15,446.14	29,267.29	1,20,208.11
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	1,06,692.87	-	-	5,247.31	1,11,940.18	13,447.22	25,261.38	68,472.05	7,988.32	1,15,168.97
Transfer from/to Revenue account					-					-
Equalisation Account		-		-	-		(8,158.60)		8,158.60	-
Surplus distribution				(5,177.12)	(5,177.12)				(143.46)	(143.46)
Others					-					-
Balance at the end of the reporting period	1,29,263.28	-	-	70.19	1,29,333.47	70,158.41	35,886.27	83,918.19	45,270.75	2,35,233.62

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	10,792.73	-	-	-	10,792.73	58,428.03	20,097.85	32,894.71	17,684.81	1,29,105.40
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	11,777.68	-	-	795.95	12,573.63	(1,716.84)	(1,551.02)	(17,448.57)	11,920.86	(8,795.57)
Transfer from/to Revenue account					-					-
Equalisation Account		-		-	-		236.66		(236.66)	-
Surplus distribution				(795.95)	(795.95)				(101.72)	(101.72)
Others					-					-
Balance at the end of the reporting period	22,570.41	-	-	-	22,570.41	56,711.19	18,783.49	15,446.14	29,267.29	1,20,208.11

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP Corporate Bond Fund				Total (Rs. in Lakhs)	DSP Overnight Fund				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	1,87,426.75	9,097.46	-	58,290.69	2,54,814.90	1,74,578.98	(1.29)	0.52	34,168.76	2,08,746.97
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	(8,190.76)	(3,199.37)	12.28	18,297.30	6,919.45	(77,804.99)	(29,868.04)	(0.25)	21,945.55	(85,727.73)
Transfer from/to Revenue account					-					-
Equalisation Account		2,800.06		(2,800.06)	-		29,868.63		(29,868.63)	-
Surplus distribution				(1.07)	(1.07)				(5.60)	(5.60)
Others					-					-
Balance at the end of the reporting period	1,79,235.99	8,698.15	12.28	73,786.86	2,61,733.28	96,773.99	(0.70)	0.27	26,240.08	1,23,013.64

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
		Balance at the beginning of the reporting period	1,87,305.66	9,104.10			-	52,289.69	2,48,699.45	
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	121.09	156.95	-	5,850.17	6,128.21	(1,01,849.08)	(27,416.33)	(0.42)	23,997.20	(1,05,268.63)
Transfer from/to Revenue account					-					-
Equalisation Account		(163.59)		163.59	-		27,417.07		(27,417.07)	-
Surplus distribution				(12.76)	(12.76)				(20.41)	(20.41)
Others					-					-
Balance at the end of the reporting period	1,87,426.75	9,097.46	-	58,290.69	2,54,814.90	1,74,578.98	(1.29)	0.52	34,168.76	2,08,746.97

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP Nifty 50 Index Fund				Total (Rs. in Lakhs)	DSP Nifty Next 50 Index Fund				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	18,189.32	5,742.16	2,728.50	3,345.97	30,005.95	16,244.35	5,011.87	-	2,582.92	23,839.14
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	5,429.98	4,842.70	9,179.75	1,102.77	20,555.20	3,595.38	3,655.50	13,735.90	2,017.84	23,004.62
Transfer from/to Revenue account					-					-
Equalisation Account		(1,040.15)		1,040.15	-		(826.40)		826.40	-
Surplus distribution				(20.62)	(20.62)				(14.52)	(14.52)
Others					-					-
Balance at the end of the reporting period	23,619.30	9,544.71	11,908.25	5,468.27	50,540.53	19,839.73	7,840.97	13,735.90	5,412.64	46,829.24

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
		Balance at the beginning of the reporting period	11,030.94	2,412.92			3,193.27	1,514.36	18,151.49	
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	7,158.38	4,542.13	(464.77)	633.55	11,869.29	4,663.70	2,617.87	(2,528.00)	673.02	5,426.59
Transfer from/to Revenue account					-					-
Equalisation Account		(1,212.89)		1,212.89	-		(652.32)		652.32	-
Surplus distribution				(14.83)	(14.83)				(8.23)	(8.23)
Others					-					-
Balance at the end of the reporting period	18,189.32	5,742.16	2,728.50	3,345.97	30,005.95	16,244.35	5,011.87	-	2,582.92	23,839.14

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP Quant Fund				Total (Rs. in Lakhs)	DSP Value Fund				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	77,513.74	19,009.94	2,890.25	20,747.09	1,20,161.02	44,270.23	3,363.29	3,827.90	7,336.50	58,797.92
Changes in accounting policy/ prior period errors					-					-
Movement during the reporting period	(16,231.16)	(13,247.72)	18,480.94	12,103.94	1,106.00	(421.73)	(87.96)	18,267.78	4,246.27	22,004.36
Transfer from/to Revenue account					-					-
Equalisation Account		5,332.43		(5,332.43)	-		47.23		(47.23)	-
Surplus distribution				(17.01)	(17.01)				(32.13)	(32.13)
Others					-					-
Balance at the end of the reporting period	61,282.58	11,094.65	21,371.19	27,501.59	1,21,250.01	43,848.50	3,322.56	22,095.68	11,503.41	80,770.15

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	81,789.04	20,204.67	14,958.94	16,726.40	1,33,679.05	45,558.22	3,549.26	6,486.63	4,249.95	59,844.06
Changes in accounting policy/ prior period errors					-					-
Movement during the reporting period	(4,275.30)	(2,864.35)	(12,068.69)	5,709.32	(13,499.02)	(1,287.99)	(472.63)	(2,658.73)	3,373.21	(1,046.14)
Transfer from/to Revenue account					-					-
Equalisation Account		1,669.62		(1,669.62)	-		286.66		(286.66)	-
Surplus distribution				(19.01)	(19.01)				-	-
Others					-					-
Balance at the end of the reporting period	77,513.74	19,009.94	2,890.25	20,747.09	1,20,161.02	44,270.23	3,363.29	3,827.90	7,336.50	58,797.92

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP Floater Fund				Total (Rs. in Lakhs)	DSP Nifty 50 Equal Weight ETF				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	70,629.64	552.06	165.57	6,088.14	77,435.41	257.66	4,949.30	-	(75.89)	5,131.07
Changes in accounting policy/ prior period errors					-					-
Movement during the reporting period	2,905.96	(169.00)	75.32	7,630.36	10,442.64	347.50	8,480.24	2,598.51	860.43	12,286.68
Transfer from/to Revenue account					-					-
Equalisation Account		166.83		(166.83)	-		(500.33)		500.33	-
Surplus distribution					-					-
Others					-					-
Balance at the end of the reporting period	73,535.60	549.89	240.89	13,551.67	87,878.05	605.16	12,929.21	2,598.51	1,284.87	17,417.75

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	1,85,661.95	1,500.66	76.24	7,506.49	1,94,745.34	197.66	3,799.74	-	(132.17)	3,865.23
Changes in accounting policy/ prior period errors					-					-
Movement during the reporting period	(1,15,032.31)	(7,562.11)	89.33	5,195.16	(1,17,309.93)	60.00	1,047.39	-	158.45	1,265.84
Transfer from/to Revenue account					-					-
Equalisation Account		6,613.51		(6,613.51)	-		102.17		(102.17)	-
Surplus distribution					-					-
Others					-					-
Balance at the end of the reporting period	70,629.64	552.06	165.57	6,088.14	77,435.41	257.66	4,949.30	-	(75.89)	5,131.07

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lakhs

Particulars	DSP Nifty 50 ETF				Total (Rs. in Lakhs)	DSP Nifty Midcap 150 Quality 50 ETF				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	59.20	1,000.36	-	(19.17)	1,040.39	438.15	7,260.40	-	(941.80)	6,756.75
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	1,045.00	21,528.48	1,583.26	33.52	24,190.26	(45.00)	(774.51)	1,139.71	1,016.52	1,336.72
Transfer from/to Revenue account					-					-
Equalisation Account		92.82		(92.82)	-		(33.38)		33.38	-
Surplus distribution				-	-				-	-
Others					-					-
Balance at the end of the reporting period	1,104.20	22,621.66	1,583.26	(78.47)	25,230.65	393.15	6,452.51	1,139.71	108.10	8,093.47

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	129.20	2,073.63	54.36	2.22	2,259.41	238.15	3,925.17	-	(180.49)	3,982.83
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	(70.00)	(1,017.47)	(54.36)	(77.19)	(1,219.02)	200.00	3,045.48	-	(471.56)	2,773.92
Transfer from/to Revenue account					-					-
Equalisation Account		(55.80)		55.80	-		289.75		(289.75)	-
Surplus distribution				-	-				-	-
Others					-					-
Balance at the end of the reporting period	59.20	1,000.36	-	(19.17)	1,040.39	438.15	7,260.40	-	(941.80)	6,756.75

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP Global Innovation Fund of Fund				Total (Rs. in Lakhs)	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	46,122.74	28.25	4,223.75	(5,764.27)	44,610.47	2,05,623.75	41.27	-	8,900.85	2,14,565.87
Changes in accounting policy/ prior period errors					-					-
Movement during the reporting period	10,951.80	1,000.34	14,983.97	5,102.62	32,038.73	(1,273.22)	(264.24)	-	16,292.92	14,755.46
Transfer from/to Revenue account					-					-
Equalisation Account		1,152.42		(1,152.42)	-		277.64		(277.64)	-
Surplus distribution				-	-				-	-
Others					-					-
Balance at the end of the reporting period	57,074.54	2,181.01	19,207.72	(1,814.07)	76,649.20	2,04,350.53	54.67	-	24,916.13	2,29,321.33

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	14,306.87	26.49	195.40	(80.48)	14,448.28	29,057.62	11.20	28.39	42.74	29,139.95
Changes in accounting policy/ prior period errors					-					-
Movement during the reporting period	31,815.87	(4,558.16)	4,028.35	(1,123.87)	30,162.19	1,76,566.13	3,714.83	(28.39)	5,173.35	1,85,425.92
Transfer from/to Revenue account					-					-
Equalisation Account		4,559.92		(4,559.92)	-		(3,684.76)		3,684.76	-
Surplus distribution				-	-				-	-
Others					-					-
Balance at the end of the reporting period	46,122.74	28.25	4,223.75	(5,764.27)	44,610.47	2,05,623.75	41.27	-	8,900.85	2,14,565.87

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP Nifty Midcap 150 Quality 50 Index Fund					Total (Rs. in Lakhs)	DSP Silver ETF				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Unit Capital (Rs. in Lakhs)		Reserves & Surplus (Rs. in Lakhs)				
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves		
Balance at the beginning of the reporting period	15,401.71	30.79	-	(1,338.04)	14,094.46	589.98	2,998.37	503.21	91.61	4,183.17	
Changes in accounting policy/prior period errors					-					-	
Movement during the reporting period	1,804.41	235.14	2,727.98	2,135.18	6,902.71	770.94	4,770.36	153.27	71.35	5,765.92	
Transfer from/to Revenue account					-					-	
Equalisation Account		(8.26)		8.26	-		(223.26)		223.26	-	
Surplus distribution				-	-				-	-	
Others					-					-	
Balance at the end of the reporting period	17,206.12	257.67	2,727.98	805.40	20,997.17	1,360.92	7,545.47	656.48	386.22	9,949.09	

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	-	-	-	-	-	-	-	-	-	-
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	15,401.71	47.42	-	(1,354.67)	14,094.46	589.98	3,028.34	503.21	61.64	4,183.17
Transfer from/to Revenue account					-					-
Equalisation Account		(16.63)		16.63	-		(29.97)		29.97	-
Surplus distribution				-	-				-	-
Others					-					-
Balance at the end of the reporting period	15,401.71	30.79	-	(1,338.04)	14,094.46	589.98	2,998.37	503.21	91.61	4,183.17

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP NIFTY BANK ETF				Total (Rs. in Lakhs)	DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	1,471.08	4,927.46	88.30	(516.89)	5,969.95	31,213.27	29.19	30.83	402.50	31,675.79
Changes in accounting policy/ prior period errors					-					-
Movement during the reporting period	3,075.00	11,234.90	868.61	413.90	15,592.41	436.77	103.19	442.68	2,288.84	3,271.48
Transfer from/to Revenue account					-					-
Equalisation Account		770.33		(770.33)	-		(89.12)		89.12	-
Surplus distribution				-	-				-	-
Others					-					-
Balance at the end of the reporting period	4,546.08	16,932.69	956.91	(873.32)	21,562.36	31,650.04	43.26	473.51	2,780.46	34,947.27

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	-	-	-	-	-	-	-	-	-	-
Changes in accounting policy/ prior period errors					-					-
Movement during the reporting period	1,471.08	4,416.84	88.30	(6.27)	5,969.95	31,213.27	259.84	30.83	171.85	31,675.79
Transfer from/to Revenue account					-					-
Equalisation Account		510.62		(510.62)	-		(230.65)		230.65	-
Surplus distribution				-	-				-	-
Others					-					-
Balance at the end of the reporting period	1,471.08	4,927.46	88.30	(516.89)	5,969.95	31,213.27	29.19	30.83	402.50	31,675.79

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund				Total (Rs. in Lakhs)	DSP FMP - Series 264 - 60M - 17D				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	8,399.70	13.59	42.57	79.17	8,535.03	4,126.08	-	-	220.46	4,346.54
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	(928.66)	(78.57)	(16.53)	626.06	(397.70)	-	-	-	315.04	315.04
Transfer from/to Revenue account					-					-
Equalisation Account		77.71		(77.71)	-					-
Surplus distribution					-					-
Others					-					-
Balance at the end of the reporting period	7,471.04	12.73	26.04	627.52	8,137.33	4,126.08	-	-	535.50	4,661.58

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	-	-	-	-	-	4,126.08	-	-	81.85	4,207.93
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	8,399.70	45.16	42.57	47.60	8,535.03	-	-	-	138.61	138.61
Transfer from/to Revenue account					-					-
Equalisation Account		(31.57)		31.57	-					-
Surplus distribution					-					-
Others					-					-
Balance at the end of the reporting period	8,399.70	13.59	42.57	79.17	8,535.03	4,126.08	-	-	220.46	4,346.54

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP FMP - Series 267 - 1246 Days				Total (Rs. in Lakhs)	DSP FMP - Series 268 - 1281 Days				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	56,877.71	-	0.39	1,508.12	58,386.22	10,517.97	-	-	273.45	10,791.42
Changes in accounting policy/ prior period errors					-					-
Movement during the reporting period	-	-	(0.39)	4,417.86	4,417.47	-	-	-	788.38	788.38
Transfer from/to Revenue account					-					-
Equalisation Account		-		-	-		-		-	-
Surplus distribution				-	-				-	-
Others					-					-
Balance at the end of the reporting period	56,877.71	-	-	5,925.98	62,803.69	10,517.97	-	-	1,061.83	11,579.80

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	-	-	-	-	-	-	-	-	-	-
Changes in accounting policy/ prior period errors					-					-
Movement during the reporting period	56,877.71	-	0.39	1,508.12	58,386.22	10,517.97	-	-	273.45	10,791.42
Transfer from/to Revenue account					-					-
Equalisation Account		-		-	-		-		-	-
Surplus distribution				-	-				-	-
Others					-					-
Balance at the end of the reporting period	56,877.71	-	0.39	1,508.12	58,386.22	10,517.97	-	-	273.45	10,791.42

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP FMP - Series 269 - 160 DAYS				Total (Rs. in Lakhs)	DSP FMP - Series 270 - 1144 Days				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	21,350.43	-	13.51	421.25	21,785.19	15,733.07	(0.01)	0.21	123.77	15,857.04
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	0.01	-	(13.51)	272.02	258.52	-	-	(0.21)	1,198.77	1,198.56
Transfer from/to Revenue account					-					-
Equalisation Account		-		-	-		-			-
Surplus distribution				-	-					-
Others					-					-
Balance at the end of the reporting period	21,350.44	-	-	693.27	22,043.71	15,733.07	(0.01)	-	1,322.54	17,055.60

Figures for the previous reporting Period 2022-23

Particulars	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			Total (Rs. in Lakhs)
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	-	-	-	-	-	-	-	-	-	-
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	21,350.43	-	13.51	421.25	21,785.19	15,733.07	-	0.21	123.76	15,857.04
Transfer from/to Revenue account					-					-
Equalisation Account		-		-	-		(0.01)		0.01	-
Surplus distribution				-	-					-
Others					-					-
Balance at the end of the reporting period	21,350.43	-	13.51	421.25	21,785.19	15,733.07	(0.01)	0.21	123.77	15,857.04

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP Gold ETF				Total (Rs. in Lakhs)	DSP NIFTY IT ETF				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	-	-	-	-	-	-	-	-	-	-
Changes in accounting policy/ prior period errors					-					-
Movement during the reporting period	4,708.23	23,204.87	-	3,426.55	31,339.65	1,371.99	3,038.44	303.53	113.27	4,827.23
Transfer from/to Revenue account					-					-
Equalisation Account		(1,492.84)		1,492.84	-		(25.99)		25.99	-
Surplus distribution				-	-				-	-
Others					-					-
Balance at the end of the reporting period	4,708.23	21,712.03	-	4,919.39	31,339.65	1,371.99	3,012.45	303.53	139.26	4,827.23

Figures for the previous reporting Period 2022-23

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

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP NIFTY PRIVATE BANK ETF				Total (Rs. in Lakhs)	DSP NIFTY PSU BANK ETF				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	-	-	-	-	-	-	-	-	-	-
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	4,831.39	6,447.20	48.97	73.18	11,400.74	237.21	835.48	408.86	174.96	1,656.51
Transfer from/to Revenue account					-					-
Equalisation Account		229.18		(229.18)	-		1.89		(1.89)	-
Surplus distribution				-	-				-	-
Others					-					-
Balance at the end of the reporting period	4,831.39	6,676.38	48.97	(156.00)	11,400.74	237.21	837.37	408.86	173.07	1,656.51

Figures for the previous reporting Period 2022-23

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

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP S&P BSE SENSEX ETF				Total (Rs. in Lakhs)	DSP Multi Asset Allocation Fund				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	-	-	-	-	-	-	-	-	-	-
Changes in accounting policy/ prior period errors					-					-
Movement during the reporting period	93.26	525.96	67.55	2.62	689.39	1,34,799.67	1,664.81	14,964.78	1,032.92	1,52,462.18
Transfer from/to Revenue account					-					-
Equalisation Account		0.14		(0.14)	-		(109.43)		109.43	-
Surplus distribution				-	-				-	-
Others					-					-
Balance at the end of the reporting period	93.26	526.10	67.55	2.48	689.39	1,34,799.67	1,555.38	14,964.78	1,142.35	1,52,462.18

Figures for the previous reporting Period 2022-23

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

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP Gold ETF Fund of Fund				Total (Rs. in Lakhs)	DSP Banking & Financial Services Fund				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	-	-	-	-	-	-	-	-	-	-
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	1,957.07	9.53	133.62	21.07	2,121.29	55,979.24	71.91	45.44	(489.52)	55,607.07
Transfer from/to Revenue account					-					-
Equalisation Account		(6.36)		6.36	-		(6.55)		6.55	-
Surplus distribution				-	-				-	-
Others					-					-
Balance at the end of the reporting period	1,957.07	3.17	133.62	27.43	2,121.29	55,979.24	65.36	45.44	(482.97)	55,607.07

Figures for the previous reporting Period 2022-23

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

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP Nifty Smallcap250 Quality 50 Index Fund				Total (Rs. in Lakhs)	DSP Multicap Fund				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	-	-	-	-	-	-	-	-	-	-
Changes in accounting policy/ prior period errors					-					-
Movement during the reporting period	6,195.98	36.63	-	(26.77)	6,205.84	81,399.96	21.49	-	(452.49)	80,968.96
Transfer from/to Revenue account					-					-
Equalisation Account		5.04		(5.04)	-		31.32		(31.32)	-
Surplus distribution				-	-				-	-
Others					-					-
Balance at the end of the reporting period	6,195.98	41.67	-	(31.81)	6,205.84	81,399.96	52.81	-	(483.81)	80,968.96

Figures for the previous reporting Period 2022-23

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

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP Nifty Healthcare ETF				Total (Rs. in Lakhs)	DSP US Treasury Fund of Fund				Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)			
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves			Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	
Balance at the beginning of the reporting period	-	-	-	-	-	-	-	-	-	-
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	68.49	710.31	46.67	0.95	826.42	7,296.83	24.36	60.46	(1.70)	7,379.95
Transfer from/to Revenue account					-					-
Equalisation Account		-		-	-		1.36		(1.36)	-
Surplus distribution				-	-				-	-
Others					-					-
Balance at the end of the reporting period	68.49	710.31	46.67	0.95	826.42	7,296.83	25.72	60.46	(3.06)	7,379.95

Figures for the previous reporting Period 2022-23

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

DSP Mutual Fund
Statement of changes in net asset attributable to unit holders of scheme

Figures for the current reporting period 2023-24

₹ in Lacs

Particulars	DSP S&P BSE Liquid Rate ETF					Total (Rs. in Lakhs)
	Unit Capital (Rs. in Lakhs)	Reserves & Surplus (Rs. in Lakhs)				
		Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
Balance at the beginning of the reporting period	-	-	-	-	-	-
Changes in accounting policy/prior period errors						-
Movement during the reporting period	1,042.91	-	-	2.09		1,045.00
Transfer from/to Revenue account						-
Equalisation Account		-		-		-
Surplus distribution				-		-
Others						-
Balance at the end of the reporting period	1,042.91	-	-	2.09	-	1,045.00

Figures for the previous reporting Period 2022-23

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

**DSP Mutual Fund
 MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP Bond Fund		DSP Bond Fund		DSP Flexi Cap Fund		DSP Flexi Cap Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)						
Balance of unit capital at the beginning of the reporting period	5,39,79,582.693	5,397.97	5,76,19,685.490	5,761.97	1,22,43,68,112.244	1,22,436.82	1,21,47,53,586.250	1,21,475.35
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	57,41,791.749	574.160	83,46,449.873	834.66	17,68,11,419.733	17,681.130	26,08,54,638.550	26,085.48
Redemptions during the period	73,56,307.742	735.630	1,19,86,552.670	1,198.66	21,47,74,687.886	21,477.470	25,12,40,112.556	25,124.01
Balance of unit capital at the end of the period	5,23,65,066.700	5,236.50	5,39,79,582.693	5,397.97	1,18,64,04,844.091	1,18,640.48	1,22,43,68,112.244	1,22,436.82
Regular: Growth plan	2,80,92,006.960	2,809.19	2,79,94,067	2,799	95,67,18,967.982	95,671.90	99,15,53,282	99,155
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	2,16,024.802	21.60	2,29,312	22.93	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	52,62,210.694	526.22	53,52,265	535.23	6,73,88,341.544	6,738.83	7,45,94,492	7,459.45
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	1,86,38,499.938	1,863.85	2,01,81,684	2,018.17	15,77,77,192.744	15,777.72	15,33,26,752	15,332.68
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	1,25,207.777	12.52	1,96,856	19.69	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	31,116.529	3.11	25,398	2.54	45,20,341.821	452.03	48,93,587	489.36
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	5,23,65,066.700	5,236.50	5,39,79,582.693	5,397.97	1,18,64,04,844.091	1,18,640.48	1,22,43,68,112.244	1,22,436.82

**DSP Mutual Fund
MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP Liquidity Fund		DSP Liquidity Fund		DSP Equity & Bond Fund		DSP Equity & Bond Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	2,95,33,883.501	2,95,338.82	2,85,32,208.240	2,85,322.09	72,34,47,455.481	72,344.75	74,64,48,611.962	74,644.86
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	37,10,56,697.912	37,10,566.990	33,28,90,254.320	33,28,902.52	10,96,19,613.658	10,961.960	10,17,58,931.689	10,175.90
Redemptions during the period	38,08,51,782.653	38,08,517.830	33,18,88,579.059	33,18,885.79	12,77,48,212.371	12,774.820	12,47,60,088.170	12,476.01
Balance of unit capital at the end of the period	1,97,38,798.760	1,97,387.98	2,95,33,883.501	2,95,338.82	70,53,18,856.768	70,531.89	72,34,47,455.481	72,344.75

Regular: Growth plan	50,27,848.310	50,278.48	54,83,650	54,836.50	23,85,76,117.549	23,857.61	24,74,98,758	24,749.88
Regular: Daily IDCW plan	22,385.017	223.85	99,573	995.73	-	-	-	-
Regular: Weekly IDCW plan	41,991.847	419.92	90,488	904.88	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	-	-	-	-	44,26,18,867.936	44,261.89	45,10,00,196	45,100.02
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	1,44,54,650.225	1,44,546.50	2,35,93,918	2,35,939.18	1,91,02,016.653	1,910.20	2,05,01,653	2,050.17
Direct: Daily IDCW plan	39,097.036	390.97	43,080	430.80	-	-	-	-
Direct: Weekly IDCW plan	1,52,826.325	1,528.26	2,23,173	2,231.73	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	-	-	-	-	50,21,854.630	502.19	44,46,848	444.68
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	1,97,38,798.760	1,97,387.98	2,95,33,883.501	2,95,338.82	70,53,18,856.768	70,531.89	72,34,47,455.481	72,344.75

DSP Mutual Fund MOVEMENT OF UNIT CAPITAL

₹ in Lacs

Particulars	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)		DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)		DSP Savings Fund		DSP Savings Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	7,17,55,598.309	7,175.56	5,58,87,977.522	5,588.80	71,33,12,973.066	71,331.29	53,02,90,943.260	53,029.10
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	4,69,19,201.616	4,691.910	3,13,15,807.803	3,131.58	2,13,83,39,893.589	2,13,833.990	1,81,22,25,849.283	1,81,222.57
Redemptions during the period	3,22,23,936.029	3,222.390	1,54,48,187.016	1,544.82	2,09,87,96,220.462	2,09,879.620	1,62,92,03,819.477	1,62,920.38
Balance of unit capital at the end of the period	8,64,50,863.896	8,645.08	7,17,55,598.309	7,175.56	75,28,56,646.193	75,285.66	71,33,12,973.066	71,331.29

Regular: Growth plan	1,98,61,345.201	1,986.13	2,00,29,539	2,002.95	18,37,79,321.216	18,377.93	24,65,12,372	24,651
Regular: Daily IDCW plan	-	-	-	-	1,91,948.717	19.19	4,69,023	46.90
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	3,19,296.588	31.93	4,20,658	42.07	44,398.118	4.44	80,636	8.06
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	23,95,398.388	239.54	12,64,417	126.44	20,035.786	2.00	22,867	2.29
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	6,27,32,061.474	6,273.21	4,89,02,479	4,890.25	56,87,16,232.300	56,871.62	46,53,99,841	46,539.98
Direct: Daily IDCW plan	-	-	-	-	43,783.168	4.38	7,67,983	76.80
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	4,68,714.788	46.87	5,50,733	55.07	37,559.358	3.76	37,608	3.76
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	6,74,047.457	67.40	5,87,772	58.78	23,367.530	2.34	22,642	2.26
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	8,64,50,863.896	8,645.08	7,17,55,598.309	7,175.56	75,28,56,646.193	75,285.66	71,33,12,973.066	71,331.29

**DSP Mutual Fund
MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP Equity Opportunities Fund		DSP Equity Opportunities Fund		DSP Short Term Fund		DSP Short Term Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	27,71,43,936.329	27,714.39	27,57,91,015.990	27,579.10	74,61,16,569.301	74,611.64	72,80,83,521.481	72,808.35
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	5,50,50,004.515	5,505.000	5,88,68,156.939	5,886.81	8,82,19,520.345	8,821.990	28,90,79,364.228	28,907.92
Redemptions during the period	4,91,55,579.964	4,915.560	5,75,15,236.600	5,751.52	15,45,35,951.060	15,453.600	27,10,46,316.408	27,104.63
Balance of unit capital at the end of the period	28,30,38,360.880	28,303.83	27,71,43,936.329	27,714.39	67,98,00,138.586	67,980.03	74,61,16,569.301	74,611.64

Regular: Growth plan	18,05,23,633.030	18,052.36	16,25,09,910	16,250.99	13,73,85,471.640	13,738.55	17,37,52,026	17,375.20
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	61,31,708.140	613.17	60,51,331	605.13
Regular: Monthly IDCW plan	-	-	-	-	43,26,775.797	432.68	47,72,947	477.29
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	7,20,87,232.073	7,208.72	8,25,03,509	8,250.35	53,19,819.753	531.98	62,98,067	629.81
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	2,71,53,456.390	2,715.35	2,88,33,827	2,883.38	52,63,54,664.631	52,635.47	55,46,59,281	55,465.93
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	84,155.114	8.42	92,348	9.23
Direct: Monthly IDCW plan	-	-	-	-	1,34,790.366	13.48	3,95,847	39.58
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	32,74,039.387	327.40	32,96,691	329.67	62,753.145	6.28	94,723	9.47
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	28,30,38,360.880	28,303.83	27,71,43,936.329	27,714.39	67,98,00,138.586	67,980.03	74,61,16,569.301	74,611.64

DSP Mutual Fund MOVEMENT OF UNIT CAPITAL

₹ in Lacs

Particulars	DSP Top 100 Equity Fund		DSP Top 100 Equity Fund		DSP Credit Risk Fund		DSP Credit Risk Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	16,94,09,640.402	16,940.96	18,22,22,125.029	18,222.21	6,15,02,059.955	6,150.20	8,34,92,596.266	8,349.26
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	1,72,50,130.165	1,725.010	1,45,16,270.019	1,451.63	15,20,630.782	152.070	9,80,817.444	98.08
Redemptions during the period	2,52,48,128.123	2,524.810	2,73,28,754.646	2,732.88	1,14,88,888.908	1,148.890	2,29,71,353.755	2,297.14
Balance of unit capital at the end of the period	16,14,11,642.444	16,141.16	16,94,09,640.402	16,940.96	5,15,33,801.829	5,153.38	6,15,02,059.955	6,150.20

Regular: Growth plan	7,43,50,908.676	7,435.09	7,60,25,913	7,602.59	3,28,01,572.491	3,280.16	3,76,10,301	3,761.03
Regular: Daily IDCW plan	-	-	-	-	14,08,688.201	140.87	12,59,854	125.99
Regular: Weekly IDCW plan	-	-	-	-	1,89,542.728	18.95	2,57,740	25.77
Regular: Monthly IDCW plan	-	-	-	-	10,72,662.238	107.27	10,43,858	104.39
Regular: Quarterly plan	-	-	-	-	6,64,550.323	66.46	8,50,984	85.10
Regular: IDCW plan	7,21,61,199.391	7,216.12	8,06,88,483	8,068.85	12,31,417.332	123.14	13,63,731	136.37
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	1,10,79,741.431	1,107.97	86,61,512	866.15	1,38,42,111.877	1,384.21	1,87,58,726	1,875.87
Direct: Daily IDCW plan	-	-	-	-	221.379	0.02	239	0.02
Direct: Weekly IDCW plan	-	-	-	-	4,917.847	0.49	4,674	0.47
Direct: Monthly IDCW plan	-	-	-	-	30,270.781	3.03	63,328	6.33
Direct: Quarterly IDCW plan	-	-	-	-	2,68,327.608	26.83	2,68,676	26.87
Direct: IDCW plan	38,19,792.946	381.98	40,33,733	403.37	19,519.024	1.95	19,949	1.99
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	16,14,11,642.444	16,141.16	16,94,09,640.402	16,940.96	5,15,33,801.829	5,153.38	6,15,02,059.955	6,150.20

**DSP Mutual Fund
MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP Regular Savings Fund		DSP Regular Savings Fund		DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)		DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	4,92,24,090.798	4,922.41	5,71,23,795.482	5,712.38	18,48,04,611.873	18,480.46	18,15,34,755.755	18,153.47
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	31,92,211.842	319.210	69,19,142.266	691.91	3,82,12,099.961	3,821.220	3,09,85,430.460	3,098.55
Redemptions during the period	1,12,82,227.556	1,128.220	1,48,18,846.950	1,481.88	2,94,32,868.067	2,943.290	2,77,15,574.342	2,771.56
Balance of unit capital at the end of the period	4,11,34,075.084	4,113.40	4,92,24,090.798	4,922.41	19,35,83,843.767	19,358.39	18,48,04,611.873	18,480.46

Regular: Growth plan	2,62,27,839.144	2,622.78	3,26,32,331	3,263	10,37,30,783.256	10,373.08	9,18,02,593	9,180
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	39,08,382.189	390.84	49,55,635	495.56	-	-	-	-
Regular: Quarterly plan	60,07,938.226	600.79	64,60,074	646.01	-	-	-	-
Regular: IDCW plan	-	-	-	-	7,40,43,674.335	7,404.37	7,94,28,503	7,942.85
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	46,04,875.910	460.49	46,82,358	468.24	1,41,45,099.263	1,414.51	1,20,88,208	1,208.82
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	1,94,096.954	19.41	3,11,560	31.16	-	-	-	-
Direct: Quarterly IDCW plan	1,90,942.661	19.09	1,82,133	18.21	-	-	-	-
Direct: IDCW plan	-	-	-	-	16,64,286.913	166.43	14,85,307	148.53
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	4,11,34,075.084	4,113.41	4,92,24,090.798	4,922.41	19,35,83,843.767	19,358.38	18,48,04,611.873	18,480.46

**DSP Mutual Fund
 MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP Ultra Short Fund		DSP Ultra Short Fund		DSP Mid Cap Fund		DSP Mid Cap Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	92,73,300.299	92,732.99	1,17,00,242.651	1,17,002.42	1,63,59,76,903.628	1,63,597.70	1,67,81,75,127.361	1,67,817.51
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	1,73,79,257.250	1,73,792.570	1,62,37,216.850	1,62,372.16	19,50,53,136.864	19,505.310	34,03,43,895.361	34,034.40
Redemptions during the period	1,86,10,792.386	1,86,107.920	1,86,64,159.202	1,86,641.59	40,12,01,813.387	40,120.180	38,25,42,119.094	38,254.21
Balance of unit capital at the end of the period	80,41,765.163	80,417.64	92,73,300.299	92,732.99	1,42,98,28,227.105	1,42,982.83	1,63,59,76,903.628	1,63,597.70

Regular: Growth plan	41,10,560.106	41,105.60	52,55,580	52,555.80	1,11,30,30,215.054	1,11,303.02	1,27,22,53,197	1,27,225.32
Regular: Daily IDCW plan	61,473.999	614.74	17,50,739	17,507.39	-	-	-	-
Regular: Weekly IDCW plan	14,78,211.228	14,782.11	1,76,373	1,763.73	-	-	-	-
Regular: Monthly IDCW plan	11,287.275	112.87	15,814	158.14	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	3,634.947	36.35	16,586	165.86	9,81,03,073.564	9,810.31	11,53,51,352	11,535.14
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	23,21,626.073	23,216.26	19,89,981	19,899.81	21,53,40,086.194	21,534.01	24,50,43,287	24,504.33
Direct: Daily IDCW plan	15,717.330	157.17	36,265	362.65	-	-	-	-
Direct: Weekly IDCW plan	37,725.966	377.26	30,321	303.21	-	-	-	-
Direct: Monthly IDCW plan	870.981	8.71	1,007	10.07	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	657.258	6.57	633	6.33	33,54,852.293	335.49	33,29,067	332.91
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	80,41,765.163	80,417.64	92,73,300.299	92,732.99	1,42,98,28,227.105	1,42,982.83	1,63,59,76,903.628	1,63,597.70

**DSP Mutual Fund
MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)		DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)		DSP Strategic Bond Fund		DSP Strategic Bond Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	1,54,43,51,768.928	1,54,435.18	1,52,70,70,669.254	1,52,707.06	18,39,468.486	18,394.69	19,10,687.302	19,106.87
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	15,80,62,272.384	15,806.230	20,69,75,739.624	20,697.58	18,03,577.400	18,035.760	3,87,721.675	3,877.22
Redemptions during the period	19,87,25,774.147	19,872.580	18,96,94,639.950	18,969.46	7,02,683.489	7,026.830	4,58,940.491	4,589.40
Balance of unit capital at the end of the period	1,50,36,88,267.165	1,50,368.83	1,54,43,51,768.928	1,54,435.18	29,40,362.397	29,403.62	18,39,468.486	18,394.69

Regular: Growth plan	87,10,19,775.103	87,101.98	89,40,30,998	89,403.10	9,96,728.833	9,967.29	8,17,469	8,174.69
Regular: Daily IDCW plan	-	-	-	-	1,372.827	13.73	1,839	18.39
Regular: Weekly IDCW plan	-	-	-	-	273.013	2.73	732	7.32
Regular: Monthly IDCW plan	-	-	-	-	4,889.372	48.89	5,673	56.73
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	34,42,69,202.799	34,426.92	37,37,23,364	37,372.34	5,261.165	52.61	4,014	40.14
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	27,63,02,598.324	27,630.26	26,42,26,862	26,422.69	19,26,069.567	19,260.70	10,04,696	10,046.96
Direct: Daily IDCW plan	-	-	-	-	-	-	2	0.02
Direct: Weekly IDCW plan	-	-	-	-	-	-	1	0.01
Direct: Monthly IDCW plan	-	-	-	-	1,625.178	16.25	1,852	18.52
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	1,20,96,690.939	1,209.67	1,23,70,544	1,237.05	4,142.442	41.42	3,191	31.91
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	1,50,36,88,267.165	1,50,368.83	1,54,43,51,768.928	1,54,435.18	29,40,362.397	29,403.62	18,39,468.486	18,394.68

**DSP Mutual Fund
 MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)		DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)		DSP Small Cap Fund		DSP Small Cap Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	49,73,75,306.067	49,737.53	50,02,51,723.817	50,025.17	83,11,39,011.732	83,113.90	80,06,82,680.850	80,068.27
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	35,80,31,072.812	35,803.107	16,29,95,079.220	16,299.51	13,40,40,721.412	13,404.072	13,04,27,432.770	13,042.74
Redemptions during the period	39,53,59,343.189	39,535.934	16,58,71,496.970	16,587.15	12,37,73,473.554	12,377.347	9,99,71,101.888	9,997.11
Balance of unit capital at the end of the period	46,00,47,035.690	46,004.70	49,73,75,306.067	49,737.53	84,14,06,259.590	84,140.63	83,11,39,011.732	83,113.90

Regular: Growth plan	22,49,01,219.644	22,490.12	25,26,65,824	25,267	63,24,80,011.426	63,248.00	62,47,64,052	62,476
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	1,68,51,381.983	1,685.14	1,77,21,528	1,772.15	2,96,40,281.729	2,964.03	3,39,50,199	3,395.02
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	18,84,54,380.339	18,845.44	19,82,10,131	19,821.01	17,49,69,911.674	17,496.99	16,82,60,201	16,826.02
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	2,98,40,053.724	2,984.01	2,87,77,823	2,877.78	43,16,054.761	431.61	41,64,559	416.46
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	46,00,47,035.690	46,004.70	49,73,75,306.067	49,737.53	84,14,06,259.590	84,140.63	83,11,39,011.732	83,113.90

**DSP Mutual Fund
MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP Natural Resources and New Energy Fund		DSP Natural Resources and New Energy Fund		DSP World Energy Fund		DSP World Energy Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	12,34,44,947.901	12,344.49	14,76,59,474.268	14,765.95	9,40,33,078.127	9,403.31	9,54,66,642.090	9,546.66
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	3,50,13,353.927	3,501.335	4,36,79,976.368	4,368.00	58,25,165.000	582.517	1,09,50,083.993	1,095.01
Redemptions during the period	3,44,20,928.400	3,442.093	6,78,94,502.735	6,789.45	2,43,80,311.598	2,438.031	1,23,83,647.956	1,238.36
Balance of unit capital at the end of the period	12,40,37,373.428	12,403.74	12,34,44,947.901	12,344.49	7,54,77,931.529	7,547.79	9,40,33,078.127	9,403.31

Regular: Growth plan	6,67,93,188.330	6,679.32	6,77,69,515	6,777	1,94,10,752.339	1,941.08	2,52,36,785	2,524
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	84,43,859.220	844.39	92,16,575	921.66	33,75,319.443	337.53	34,66,187	346.62
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	4,62,56,203.044	4,625.62	4,41,31,978	4,413.20	5,25,54,475.451	5,255.45	6,50,46,969	6,504.70
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	25,44,122.834	254.41	23,26,880	232.69	1,37,384.296	13.74	2,83,137	28.31
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	12,40,37,373.428	12,403.74	12,34,44,947.901	12,344.49	7,54,77,931.529	7,547.79	9,40,33,078.127	9,403.31

**DSP Mutual Fund
 MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP World Mining Fund		DSP World Mining Fund		DSP Focus Fund		DSP Focus Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	11,40,03,574.970	11,400.36	11,09,48,591.434	11,094.86	55,66,05,582.211	55,660.56	59,89,42,347.399	59,894.23
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	1,95,73,711.104	1,957.371	2,93,21,254.002	2,932.13	4,05,15,215.940	4,051.522	5,37,45,227.918	5,374.52
Redemptions during the period	3,97,32,908.516	3,973.291	2,62,66,270.466	2,626.63	9,03,15,065.837	9,031.507	9,60,81,993.106	9,608.20
Balance of unit capital at the end of the period	9,38,44,377.558	9,384.44	11,40,03,574.970	11,400.36	50,68,05,732.314	50,680.57	55,66,05,582.211	55,660.56

Regular: Growth plan	4,02,18,378.624	4,021.84	4,36,65,036	4,367	38,25,13,515.486	38,251.35	42,16,02,420	42,160
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	14,93,881.590	149.39	20,62,065	206.21	3,30,98,709.638	3,309.87	3,82,79,989	3,828.00
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	5,16,65,169.793	5,166.52	6,78,07,733	6,780.77	8,93,06,422.314	8,930.64	9,46,98,315	9,469.83
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	4,66,947.551	46.69	4,68,741	46.87	18,87,084.876	188.71	20,24,857	202.49
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	9,38,44,377.558	9,384.44	11,40,03,574.970	11,400.36	50,68,05,732.314	50,680.57	55,66,05,582.211	55,660.56

**DSP Mutual Fund
MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP World Agriculture Fund		DSP World Agriculture Fund		DSP US Flexible* Equity Fund		DSP US Flexible* Equity Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	1,26,49,254.700	1,264.93	2,90,05,339.972	2,900.53	17,92,11,957.887	17,921.20	16,83,11,929.551	16,831.19
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	29,18,728.818	291.873	23,41,501.482	234.15	2,35,50,124.793	2,355.012	4,25,94,037.871	4,259.40
Redemptions during the period	63,25,850.185	632.585	1,86,97,586.754	1,869.76	4,13,78,012.947	4,137.801	3,16,94,009.535	3,169.40
Balance of unit capital at the end of the period	92,42,133.333	924.21	1,26,49,254.700	1,264.93	16,13,84,069.733	16,138.41	17,92,11,957.887	17,921.20

Regular: Growth plan	57,41,992.591	574.20	72,97,177	730	8,09,70,672.196	8,097.07	8,82,58,534	8,826
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	2,58,870.391	25.89	1,14,463	11.45	19,81,444.877	198.14	20,99,675	209.97
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	31,59,768.256	315.98	51,66,825	516.68	7,80,13,431.719	7,801.34	8,82,52,917	8,825.29
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	81,502.095	8.15	70,790	7.08	4,18,520.941	41.85	6,00,832	60.08
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	92,42,133.333	924.21	1,26,49,254.700	1,264.93	16,13,84,069.733	16,138.41	17,92,11,957.887	17,921.20

DSP Mutual Fund MOVEMENT OF UNIT CAPITAL

₹ in Lacs

Particulars	DSP Banking & PSU Debt Fund		DSP Banking & PSU Debt Fund		DSP Dynamic Asset Allocation Fund		DSP Dynamic Asset Allocation Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	1,25,16,58,110.997	1,25,165.81	1,35,00,28,786.791	1,35,002.88	1,81,67,57,297.309	1,81,675.73	2,38,19,98,514.492	2,38,199.85
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	21,05,54,753.794	21,055.475	24,02,54,251.464	24,025.43	10,49,90,988.960	10,499.099	23,21,32,579.301	23,213.26
Redemptions during the period	39,54,93,435.517	39,549.344	33,86,24,927.258	33,862.49	62,58,70,675.199	62,587.068	79,73,73,796.484	79,737.38
Balance of unit capital at the end of the period	1,06,67,19,429.274	1,06,671.94	1,25,16,58,110.997	1,25,165.81	1,29,58,77,611.070	1,29,587.76	1,81,67,57,297.309	1,81,675.73

Regular: Growth plan	31,56,51,344.996	31,565.13	44,82,27,211	44,823	1,09,89,70,767.169	1,09,897.08	1,57,39,01,879	1,57,390
Regular: Daily IDCW plan	18,379.001	1.84	33,307	3.33	-	-	-	-
Regular: Weekly IDCW plan	39,938.946	3.99	50,922	5.09	-	-	-	-
Regular: Monthly IDCW plan	1,84,873.114	18.49	1,90,845	19.08	2,31,18,765.316	2,311.88	2,94,96,621	2,949.66
Regular: Quarterly plan	89,635.663	8.96	72,591	7.26	-	-	-	-
Regular: IDCW plan	8,02,490.147	80.25	8,10,594	81.06	-	-	-	-
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	74,95,63,811.720	74,956.38	80,18,72,981	80,187.30	17,31,74,278.992	17,317.43	21,21,24,525	21,212.45
Direct: Daily IDCW plan	4,097.399	0.41	7,844	0.78	-	-	-	-
Direct: Weekly IDCW plan	2,035.426	0.20	2,211	0.22	-	-	-	-
Direct: Monthly IDCW plan	1,41,275.654	14.13	1,39,119	13.91	6,13,799.593	61.38	12,34,273	123.43
Direct: Quarterly IDCW plan	89,732.835	8.97	95,636	9.56	-	-	-	-
Direct: IDCW plan	1,31,814.373	13.18	1,54,850	15.49	-	-	-	-
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	1,06,67,19,429.274	1,06,671.94	1,25,16,58,110.997	1,25,165.81	1,29,58,77,611.070	1,29,587.76	1,81,67,57,297.309	1,81,675.73

**DSP Mutual Fund
MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)		DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)		DSP 10Y G-Sec Fund		DSP 10Y G-Sec Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	4,03,41,837.755	4,034.18	6,15,24,465.454	6,152.45	2,84,05,056.119	2,840.51	3,24,72,008.614	3,247.20
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	43,24,035.167	432.404	1,01,30,560.909	1,013.06	82,91,658.790	829.166	1,50,07,465.970	1,500.75
Redemptions during the period	1,48,66,117.193	1,486.612	3,13,13,188.608	3,131.32	1,15,17,903.928	1,151.790	1,90,74,418.465	1,907.44
Balance of unit capital at the end of the period	2,97,99,755.729	2,979.98	4,03,41,837.755	4,034.18	2,51,78,810.981	2,517.88	2,84,05,056.119	2,840.51

Regular: Growth plan	1,36,70,488.228	1,367.05	1,62,77,515	1,628	1,32,54,225.776	1,325.42	1,34,15,101	1,342
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	57,929.329	5.79	62,353	6.24
Regular: Quarterly plan	-	-	-	-	55,540.110	5.55	59,115	5.91
Regular: IDCW plan	6,74,377.807	67.44	7,13,852	71.39	69,051.470	6.91	1,26,408	12.64
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	1,52,96,962.469	1,529.70	2,31,74,465	2,317.45	1,14,75,559.891	1,147.56	1,45,11,538	1,451.15
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	44,404.458	4.44	42,197	4.22
Direct: Quarterly IDCW plan	-	-	-	-	44,412.256	4.44	43,993	4.40
Direct: IDCW plan	1,57,927.225	15.79	1,76,006	17.60	1,77,687.691	17.77	1,44,350	14.44
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	2,97,99,755.729	2,979.98	4,03,41,837.755	4,034.18	2,51,78,810.981	2,517.88	2,84,05,056.119	2,840.51

DSP Mutual Fund MOVEMENT OF UNIT CAPITAL

₹ in Lacs

Particulars	DSP Low Duration Fund		DSP Low Duration Fund		DSP Equity Savings Fund		DSP Equity Savings Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	1,83,91,87,389.313	1,83,918.74	2,04,07,83,656.367	2,04,078.37	31,67,49,274.814	31,674.93	26,21,88,251.627	26,218.83
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	2,02,22,70,475.829	2,02,227.048	1,85,58,23,820.228	1,85,582.38	27,90,08,710.605	27,900.871	12,57,55,711.546	12,575.57
Redemptions during the period	1,58,73,06,207.084	1,58,730.621	2,05,74,20,087.282	2,05,742.01	11,18,99,790.413	11,189.979	7,11,94,688.359	7,119.47
Balance of unit capital at the end of the period	2,27,41,51,658.058	2,27,415.17	1,83,91,87,389.313	1,83,918.74	48,38,58,195.006	48,385.82	31,67,49,274.814	31,674.93
Regular: Growth plan	49,31,08,679.286	49,310.87	56,10,96,780	56,110	24,97,62,332.968	24,976.23	19,05,15,561	19,052
Regular: Daily IDCW plan	4,37,837.399	43.78	9,09,292	90.93	-	-	-	-
Regular: Weekly IDCW plan	6,21,707.255	62.17	45,94,790	459.48	-	-	-	-
Regular: Monthly IDCW plan	1,13,782.995	11.38	1,28,438	12.84	26,45,911.654	264.59	42,48,599	424.86
Regular: Quarterly plan	2,09,107.431	20.91	2,90,667	29.07	32,09,055.906	320.91	36,38,085	363.81
Regular: IDCW plan	-	-	-	-	52,39,499.880	523.95	91,31,468	913.15
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	1,77,88,47,920.613	1,77,884.79	1,27,12,65,440	1,27,126.54	22,24,23,753.374	22,242.38	10,86,07,233	10,860.72
Direct: Daily IDCW plan	15,892.262	1.59	65,838	6.58	-	-	-	-
Direct: Weekly IDCW plan	7,38,223.063	73.82	7,97,017	79.70	-	-	-	-
Direct: Monthly IDCW plan	28,402.685	2.84	33,604	3.36	2,07,450.362	20.75	2,38,819	23.88
Direct: Quarterly IDCW plan	30,105.069	3.01	5,524	0.55	58,673.436	5.87	66,716	6.67
Direct: IDCW plan	-	-	-	-	3,11,517.426	31.15	3,02,793	30.28
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	2,27,41,51,658.058	2,27,415.17	1,83,91,87,389.313	1,83,918.74	48,38,58,195.006	48,385.82	31,67,49,274.814	31,674.93

**DSP Mutual Fund
MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP Nifty 50 Equal Weight Index Fund(erstwhile known as DSP Equal Nifty 50 Fund)		DSP Nifty 50 Equal Weight Index Fund(erstwhile known as DSP Equal Nifty 50 Fund)		DSP Arbitrage Fund		DSP Arbitrage Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	31,68,39,067.067	31,683.91	20,20,57,319.401	20,205.73	89,90,61,602.482	89,906.16	1,20,75,06,936.044	1,20,750.69
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	28,49,29,307.777	28,492.931	17,82,23,447.340	17,822.34	3,34,17,11,333.173	3,34,171.133	60,15,48,574.030	60,154.86
Redemptions during the period	7,89,34,765.025	7,893.477	6,34,41,699.674	6,344.17	1,53,80,91,032.016	1,53,809.103	90,99,93,907.592	90,999.39
Balance of unit capital at the end of the period	52,28,33,609.819	52,283.36	31,68,39,067.067	31,683.91	2,70,26,81,903.639	2,70,268.19	89,90,61,602.482	89,906.16

Regular: Growth plan	20,95,86,970.256	20,958.70	12,52,59,578	12,526	75,26,65,306.042	75,266.53	25,08,07,637	25,081
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	16,84,934.450	168.49	18,58,367	185.84
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	43,04,982.459	430.50	31,95,920	319.59	8,48,736.625	84.87	11,40,215	114.02
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	30,61,24,750.027	30,612.48	18,61,53,310	18,615.33	1,93,70,81,249.439	1,93,708.12	60,60,40,696	60,604.07
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	1,02,74,696.638	1,027.47	2,43,26,530	2,432.65
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	28,16,907.077	281.69	22,30,259	223.03	1,26,980.445	12.70	1,48,88,157	1,488.82
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	52,28,33,609.819	52,283.36	31,68,39,067.067	31,683.91	2,70,26,81,903.639	2,70,268.19	89,90,61,602.482	89,906.16

**DSP Mutual Fund
 MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)		DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)		DSP Healthcare Fund		DSP Healthcare Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	22,57,040.360	22,570.40	10,79,272.845	10,792.73	56,71,11,910.093	56,711.19	58,42,80,343.594	58,428.03
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	12,24,57,938.333	12,24,579.383	1,41,57,646.552	1,41,576.47	25,73,77,197.238	25,737.720	14,03,48,874.067	14,034.89
Redemptions during the period	11,17,88,650.980	11,17,886.510	1,29,79,879.037	1,29,798.79	12,29,04,985.074	12,290.499	15,75,17,307.568	15,751.73
Balance of unit capital at the end of the period	1,29,26,327.713	1,29,263.28	22,57,040.360	22,570.40	70,15,84,122.257	70,158.41	56,71,11,910.093	56,711.19

Regular: Growth plan	-	-	-	-	47,60,15,094.414	47,601.51	42,48,86,770	42,489
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	-	-	-	-	53,80,813.991	538.08	52,35,182	523.52
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	-	-	-	-	21,84,28,371.129	21,842.84	13,50,24,667	13,502.47
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	1,29,26,327.713	1,29,263.28	22,57,040	22,570.40	17,59,842.723	175.98	19,65,291	196.53
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	1,29,26,327.713	1,29,263.28	22,57,040.360	22,570.40	70,15,84,122.257	70,158.41	56,71,11,910.093	56,711.19

**DSP Mutual Fund
MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP Corporate Bond Fund		DSP Corporate Bond Fund		DSP Overnight Fund		DSP Overnight Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	1,87,42,67,567.859	1,87,426.76	1,87,30,56,680.020	1,87,305.67	5,10,75,870.763	1,74,578.98	6,44,91,117.878	2,76,428.06
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	19,78,53,647.200	19,785.365	84,87,53,826.695	84,875.38	1,15,70,35,502.786	1,13,70,468.196	88,10,15,986.943	87,03,680.23
Redemptions during the period	27,97,61,445.662	27,976.145	84,75,42,938.856	84,754.29	1,15,32,83,324.185	1,14,48,273.198	89,44,31,234.058	88,05,529.31
Balance of unit capital at the end of the period	1,79,23,59,769.397	1,79,235.98	1,87,42,67,567.859	1,87,426.76	5,48,28,049.364	96,773.98	5,10,75,870.763	1,74,578.98

Regular: Growth plan	59,51,22,965.212	59,512.30	67,27,16,315	67,272	25,88,622.580	25,886.23	57,31,031	57,310
Regular: Daily IDCW plan	-	-	-	-	877.620	8.78	1,763	17.63
Regular: Weekly IDCW plan	-	-	-	-	1.132	0.01	1	0.01
Regular: Monthly IDCW plan	11,127.431	1.11	29,686	2.97	-	-	-	-
Regular: Quarterly plan	64,451.008	6.45	68,843	6.88	-	-	-	-
Regular: IDCW plan	46,30,293.946	463.03	46,43,040	464.30	-	-	-	-
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	1,19,23,62,162.218	1,19,236.22	1,19,65,55,832	1,19,655.58	66,30,674.800	66,306.75	1,13,73,508	1,13,735.08
Direct: Daily IDCW plan	-	-	-	-	1,154.718	11.55	12,016	120.16
Direct: Weekly IDCW plan	-	-	-	-	-	-	3	0.03
Direct: Monthly IDCW plan	50,428.844	5.04	62,857	6.29	-	-	-	-
Direct: Quarterly IDCW plan	44,587.207	4.46	44,494	4.45	-	-	-	-
Direct: IDCW plan	73,753.531	7.38	1,46,500	14.65	-	-	-	-
Unclaimed Redemption	-	-	-	-	49,64,625.528	496.46	56,60,447	566.04
Unclaimed Redemption Beyond 3 years	-	-	-	-	90,51,525.019	905.15	83,75,516	837.55
Unclaimed IDCW	-	-	-	-	1,81,85,312.288	1,818.53	77,20,546	772.05
Unclaimed IDCW Beyond 3 years	-	-	-	-	1,34,05,255.679	1,340.53	1,22,01,039	1,220.10
	1,79,23,59,769.397	1,79,235.98	1,87,42,67,567.859	1,87,426.76	5,48,28,049.364	96,773.98	5,10,75,870.763	1,74,578.98

**DSP Mutual Fund
 MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP Nifty 50 Index Fund		DSP Nifty 50 Index Fund		DSP Nifty Next 50 Index Fund		DSP Nifty Next 50 Index Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	18,18,93,288.124	18,189.33	11,03,09,445.905	11,030.94	16,24,43,515.744	16,244.35	11,58,06,527.838	11,580.65
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	10,79,58,523.453	10,795.852	11,89,15,326.831	11,891.53	7,09,43,772.243	7,094.377	7,45,43,780.531	7,454.38
Redemptions during the period	5,36,58,772.576	5,365.877	4,73,31,484.612	4,733.15	3,49,90,027.198	3,499.003	2,79,06,792.625	2,790.68
Balance of unit capital at the end of the period	23,61,93,039.001	23,619.30	18,18,93,288.124	18,189.33	19,83,97,260.789	19,839.73	16,24,43,515.744	16,244.35
Regular: Growth plan	6,49,18,693.817	6,491.87	6,07,15,708	6,072	6,91,09,672.487	6,910.97	6,55,21,801	6,552
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	6,77,126.685	67.71	5,10,232	51.02	4,91,065.661	49.11	4,36,777	43.68
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	16,90,07,646.891	16,900.76	11,93,90,671	11,939.07	12,78,41,509.686	12,784.15	9,56,61,696	9,566.17
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	15,89,571.608	158.96	12,76,677	127.67	9,55,012.955	95.50	8,23,242	82.32
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	23,61,93,039.001	23,619.30	18,18,93,288.124	18,189.33	19,83,97,260.789	19,839.73	16,24,43,515.744	16,244.35

**DSP Mutual Fund
MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP Quant Fund		DSP Quant Fund		DSP Value Fund		DSP Value Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)						
Balance of unit capital at the beginning of the reporting period	77,51,37,343.349	77,513.73	81,78,90,370.071	81,789.04	44,27,02,347.935	44,270.23	45,55,82,222.257	45,558.22
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	8,33,26,345.103	8,332.635	24,19,58,483.687	24,195.85	7,34,25,656.335	7,342.566	8,53,79,987.983	8,538.00
Redemptions during the period	24,56,37,961.499	24,563.796	28,47,11,510.409	28,471.15	7,76,42,951.202	7,764.295	9,82,59,862.305	9,825.99
Balance of unit capital at the end of the period	61,28,25,726.953	61,282.57	77,51,37,343.349	77,513.73	43,84,85,053.068	43,848.51	44,27,02,347.935	44,270.23

Regular: Growth plan	29,02,43,351.484	29,024.34	36,35,53,479	36,355	29,90,99,528.943	29,909.95	30,55,06,732	30,551
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	11,19,054.672	111.91	13,37,719	133.77	25,28,818.636	252.88	25,41,887	254.19
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	32,06,99,142.303	32,069.91	40,94,02,657	40,940.27	13,61,73,700.098	13,617.37	13,40,99,590	13,409.96
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	7,64,178.494	76.42	8,43,489	84.35	6,83,005.391	68.30	5,54,139	55.41
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	61,28,25,726.953	61,282.57	77,51,37,343.349	77,513.73	43,84,85,053.068	43,848.51	44,27,02,347.935	44,270.23

**DSP Mutual Fund
 MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP Floater Fund		DSP Floater Fund		DSP Nifty 50 Equal Weight ETF		DSP Nifty 50 Equal Weight ETF	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	70,62,96,339.109	70,629.63	1,85,66,19,444.885	1,85,661.94	25,76,602.000	257.66	19,76,602.000	197.66
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	35,58,09,766.151	35,580.977	17,67,41,894.749	17,674.19	90,50,000.000	905.000	28,99,380.000	289.94
Redemptions during the period	32,67,50,201.807	32,675.020	1,32,70,65,000.525	1,32,706.50	55,75,000.000	557.500	22,99,380.000	229.94
Balance of unit capital at the end of the period	73,53,55,903.453	73,535.59	70,62,96,339.109	70,629.63	60,51,602.000	605.16	25,76,602.000	257.66

Regular: Growth plan	12,76,75,860.040	12,767.59	16,61,64,737	16,616	-	-	-	-
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	3,47,389.982	34.74	3,77,225	37.72	-	-	-	-
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	60,72,23,089.224	60,722.31	53,95,71,105	53,957.11	60,51,602.000	605.16	25,76,602	257.66
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	1,09,564.207	10.96	1,83,271	18.33	-	-	-	-
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	73,53,55,903.453	73,535.59	70,62,96,339.109	70,629.63	60,51,602.000	605.16	25,76,602.000	257.66

**DSP Mutual Fund
MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP Nifty 50 ETF		DSP Nifty 50 ETF		DSP Nifty Midcap 150 Quality 50 ETF		DSP Nifty Midcap 150 Quality 50 ETF	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	5,92,004.000	59.20	12,92,004.000	129.20	43,81,488.000	438.15	23,81,488.000	238.15
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	2,09,00,000.000	2,090.000	59,08,570.000	590.86	11,00,000.000	110.000	56,91,522.000	569.15
Redemptions during the period	1,04,50,000.000	1,045.000	66,08,570.000	660.86	15,50,000.000	155.000	36,91,522.000	369.15
Balance of unit capital at the end of the period	1,10,42,004.000	1,104.20	5,92,004.000	59.20	39,31,488.000	393.15	43,81,488.000	438.15

Regular: Growth plan	-	-	-	-	-	-	-	-
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	-	-	-	-	-	-	-	-
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	1,10,42,004.000	1,104.20	5,92,004	59.20	39,31,488.000	393.15	43,81,488	438.15
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	-	-	-	-	-	-	-	-
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	1,10,42,004.000	1,104.20	5,92,004.000	59.20	39,31,488.000	393.15	43,81,488.000	438.15

DSP Mutual Fund MOVEMENT OF UNIT CAPITAL

₹ in Lacs

Particulars	DSP Global Innovation Fund of Fund		DSP Global Innovation Fund of Fund		DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	46,12,27,347.210	46,122.74	14,30,68,686.404	14,306.87	2,05,62,37,553.544	2,05,623.76	29,05,76,205.576	29,057.62
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	19,42,20,772.167	19,422.070	36,58,65,171.007	36,586.52	13,82,84,708.812	13,828.470	2,03,55,78,352.630	2,03,557.84
Redemptions during the period	8,47,02,657.913	8,470.270	4,77,06,510.201	4,770.65	15,10,17,023.133	15,101.700	26,99,17,004.662	26,991.70
Balance of unit capital at the end of the period	57,07,45,461.464	57,074.54	46,12,27,347.210	46,122.74	2,04,35,05,239.223	2,04,350.53	2,05,62,37,553.544	2,05,623.76

Regular: Growth plan	40,68,17,326.685	40,681.73	30,97,34,806	30,973.48	43,11,28,975.479	43,112.90	43,73,09,758	43,730.98
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	12,05,541.456	120.55	12,66,494	126.65	2,73,009.907	27.30	2,25,433	22.54
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	16,17,80,908.691	16,178.09	14,94,53,480	14,945.35	1,61,20,21,061.982	1,61,202.11	1,61,86,64,864	1,61,866.49
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	9,41,684.632	94.17	7,72,567	77.26	82,191.855	8.22	37,499	3.75
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	57,07,45,461.464	57,074.54	46,12,27,347.210	46,122.74	2,04,35,05,239.223	2,04,350.53	2,05,62,37,553.544	2,05,623.76

**DSP Mutual Fund
MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP Nifty Midcap 150 Quality 50 Index Fund		DSP Nifty Midcap 150 Quality 50 Index Fund		DSP Silver ETF		DSP Silver ETF	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	15,40,17,095.331	15,401.71	-	-	58,99,780.000	589.98	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	5,66,04,106.858	5,660.411	19,16,75,406.040	19,167.54	1,62,19,116.000	1,621.912	1,32,30,127.117	1,323.01
Redemptions during the period	3,85,60,064.125	3,856.006	3,76,58,310.709	3,765.83	85,09,659.000	850.966	73,30,347.117	733.03
Balance of unit capital at the end of the period	17,20,61,138.064	17,206.11	15,40,17,095.331	15,401.71	1,36,09,237.000	1,360.92	58,99,780.000	589.98

Regular: Growth plan	3,99,14,283.131	3,991.43	3,91,87,044	3,919	-	-	-	-
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	1,84,468.386	18.45	2,29,394	22.94	-	-	-	-
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	13,15,71,512.731	13,157.15	11,44,46,535	11,444.65	1,36,09,237.000	1,360.92	58,99,780	589.98
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	3,90,873.816	39.09	1,54,122	15.41	-	-	-	-
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	17,20,61,138.064	17,206.11	15,40,17,095.331	15,401.71	1,36,09,237.000	1,360.92	58,99,780.000	589.98

**DSP Mutual Fund
 MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP NIFTY BANK ETF		DSP NIFTY BANK ETF		DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	1,47,10,838.000	1,471.08	-	-	31,21,32,714.797	31,213.27	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	7,01,00,000.000	7,010.000	2,94,21,869.714	2,942.19	4,53,21,788.566	4,532.179	33,44,29,924.965	33,442.99
Redemptions during the period	3,93,50,000.000	3,935.000	1,47,11,031.714	1,471.10	4,09,54,164.374	4,095.416	2,22,97,210.168	2,229.72
Balance of unit capital at the end of the period	4,54,60,838.000	4,546.08	1,47,10,838.000	1,471.08	31,65,00,338.989	31,650.03	31,21,32,714.797	31,213.27

Regular: Growth plan	-	-	-	-	10,76,54,677.785	10,765.47	12,05,96,362	12,060
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	-	-	-	-	22,300.519	2.23	22,099	2.21
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	4,54,60,838.000	4,546.08	1,47,10,838	1,471.08	20,65,68,874.329	20,656.89	18,92,66,666	18,926.67
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	-	-	-	-	22,54,486.356	225.45	22,47,588	224.76
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	4,54,60,838.000	4,546.08	1,47,10,838.000	1,471.08	31,65,00,338.989	31,650.03	31,21,32,714.797	31,213.27

**DSP Mutual Fund
MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund		DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund		DSP FMP - Series 264 - 60M - 17D		DSP FMP - Series 264 - 60M - 17D	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	8,39,96,999.255	8,399.70	-	-	4,12,60,782.300	4,126.08	4,12,60,782.300	4,126.08
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	95,43,643.296	954.364	8,51,89,784.332	8,518.98	-	-	-	-
Redemptions during the period	1,88,30,283.506	1,883.028	11,92,785.077	119.28	-	-	-	-
Balance of unit capital at the end of the period	7,47,10,359.045	7,471.04	8,39,96,999.255	8,399.70	4,12,60,782.300	4,126.08	4,12,60,782.300	4,126.08

Regular: Growth plan	3,36,11,930.221	3,361.19	3,53,20,474	3,532	2,72,57,216.784	2,725.72	2,72,57,217	2,726
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	16,591.800	1.66	15,926	1.59	10,999.450	1.10	10,999	1.10
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	4,10,74,282.207	4,107.43	4,86,59,100	4,865.91	1,39,67,067.341	1,396.71	1,39,67,067	1,396.71
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	7,554.817	0.76	1,499	0.15	25,498.725	2.55	25,499	2.55
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	7,47,10,359.045	7,471.04	8,39,96,999.255	8,399.70	4,12,60,782.300	4,126.08	4,12,60,782.300	4,126.08

DSP Mutual Fund MOVEMENT OF UNIT CAPITAL

₹ in Lacs

Particulars	DSP FMP - Series 267 - 1246 Days		DSP FMP - Series 267 - 1246 Days		DSP FMP - Series 268 - 1281 Days		DSP FMP - Series 268 - 1281 Days	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)						
Balance of unit capital at the beginning of the reporting period	56,87,77,074.523	56,877.71	-	-	10,51,79,655.323	10,517.97	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	73,48,343.763	734.834	60,77,11,417.801	60,771.14	4,21,677.116	42.168	13,01,50,885.009	13,015.09
Redemptions during the period	73,48,343.763	734.834	3,89,34,343.278	3,893.43	4,21,677.116	42.168	2,49,71,229.686	2,497.12
Balance of unit capital at the end of the period	56,87,77,074.523	56,877.71	56,87,77,074.523	56,877.71	10,51,79,655.323	10,517.97	10,51,79,655.323	10,517.97

Regular: Growth plan	13,36,32,060.016	13,363.21	13,36,32,060	13,363	3,17,57,161.094	3,175.72	3,17,57,161	3,176
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	55,997.200	5.60	55,997	5.60	95,095.245	9.51	95,095	9.51
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	43,50,22,020.657	43,502.20	43,50,22,021	43,502.20	7,33,21,810.864	7,332.18	7,33,21,811	7,332.18
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	66,996.650	6.70	66,997	6.70	5,588.120	0.56	5,588	0.56
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	56,87,77,074.523	56,877.71	56,87,77,074.523	56,877.71	10,51,79,655.323	10,517.97	10,51,79,655.323	10,517.97

**DSP Mutual Fund
MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP FMP - Series 269 - 160 DAYS		DSP FMP - Series 269 - 160 DAYS		DSP FMP - Series 270 - 1144 Days		DSP FMP - Series 270 - 1144 Days	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	21,35,04,341.560	21,350.43	-	-	15,73,30,675.496	15,733.07	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	1,999.900	0.200	21,35,06,341.460	21,350.63	-	-	16,90,28,540.601	16,902.85
Redemptions during the period	1,999.900	0.200	1,999.900	0.20	-	-	1,16,97,865.105	1,169.79
Balance of unit capital at the end of the period	21,35,04,341.560	21,350.43	21,35,04,341.560	21,350.43	15,73,30,675.496	15,733.07	15,73,30,675.496	15,733.07

Regular: Growth plan	4,12,95,868.165	4,129.59	4,12,95,868	4,130	3,25,91,805.338	3,259.18	3,25,91,805	3,259
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	999.950	0.10	1,000	0.10	58,497.075	5.85	58,497	5.85
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	17,22,06,973.470	17,220.70	17,22,06,973	17,220.70	12,46,73,373.433	12,467.34	12,46,73,373	12,467.34
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	499.975	0.05	500	0.05	6,999.650	0.70	7,000	0.70
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	21,35,04,341.560	21,350.43	21,35,04,341.560	21,350.43	15,73,30,675.496	15,733.07	15,73,30,675.496	15,733.07

**DSP Mutual Fund
 MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP Gold ETF		DSP Gold ETF		DSP NIFTY IT ETF		DSP NIFTY IT ETF	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	6,84,30,549.091	6,843.055	-	-	2,87,40,080.111	2,874.008	-	-
Redemptions during the period	2,13,48,272.091	2,134.827	-	-	1,50,20,199.111	1,502.020	-	-
Balance of unit capital at the end of the period	4,70,82,277.000	4,708.23	-	-	1,37,19,881.000	1,371.99	-	-

Regular: Growth plan	-	-	-	-	-	-	-	-
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	-	-	-	-	-	-	-	-
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	4,70,82,277.000	4,708.23	-	-	1,37,19,881.000	1,371.99	-	-
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	-	-	-	-	-	-	-	-
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	4,70,82,277.000	4,708.23	-	-	1,37,19,881.000	1,371.99	-	-

**DSP Mutual Fund
MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP NIFTY PRIVATE BANK ETF		DSP NIFTY PRIVATE BANK ETF		DSP NIFTY PSU BANK ETF		DSP NIFTY PSU BANK ETF	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	14,91,70,307.873	14,917.031	-	-	73,19,395.603	731.940	-	-
Redemptions during the period	10,08,56,359.873	10,085.636	-	-	49,47,289.603	494.729	-	-
Balance of unit capital at the end of the period	4,83,13,948.000	4,831.39	-	-	23,72,106.000	237.21	-	-

Regular: Growth plan	-	-	-	-	-	-	-	-
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	-	-	-	-	-	-	-	-
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	4,83,13,948.000	4,831.39	-	-	23,72,106.000	237.21	-	-
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	-	-	-	-	-	-	-	-
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	4,83,13,948.000	4,831.39	-	-	23,72,106.000	237.21	-	-

**DSP Mutual Fund
 MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP S&P BSE SENSEX ETF		DSP S&P BSE SENSEX ETF		DSP Multi Asset Allocation Fund		DSP Multi Asset Allocation Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	19,65,416.203	196.542	-	-	1,46,73,70,248.196	1,46,737.025	-	-
Redemptions during the period	10,32,822.203	103.282	-	-	11,93,73,552.752	11,937.355	-	-
Balance of unit capital at the end of the period	9,32,594.000	93.26	-	-	1,34,79,96,695.444	1,34,799.67	-	-

Regular: Growth plan	-	-	-	-	1,09,86,68,158.309	1,09,866.82	-	-
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	-	-	-	-	35,48,930.765	354.89	-	-
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	9,32,594.000	93.26	-	-	24,52,78,804.414	24,527.88	-	-
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	-	-	-	-	5,00,801.956	50.08	-	-
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	9,32,594.000	93.26	-	-	1,34,79,96,695.444	1,34,799.67	-	-

**DSP Mutual Fund
MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP Gold ETF Fund of Fund		DSP Gold ETF Fund of Fund		DSP Banking & Financial Services Fund		DSP Banking & Financial Services Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	2,57,07,732.108	2,570.773	-	-	66,35,91,660.167	66,359.166	-	-
Redemptions during the period	61,36,959.387	613.696	-	-	10,37,99,242.605	10,379.924	-	-
Balance of unit capital at the end of the period	1,95,70,772.721	1,957.08	-	-	55,97,92,417.562	55,979.24	-	-

Regular: Growth plan	43,48,528.608	434.85	-	-	50,56,60,148.830	50,566.01	-	-
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	1,29,136.294	12.91	-	-	15,97,164.823	159.72	-	-
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	1,50,47,176.114	1,504.72	-	-	5,21,86,672.384	5,218.67	-	-
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	45,931.705	4.59	-	-	3,48,431.525	34.84	-	-
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	1,95,70,772.721	1,957.08	-	-	55,97,92,417.562	55,979.24	-	-

**DSP Mutual Fund
 MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP Nifty Smallcap250 Quality 50 Index Fund		DSP Nifty Smallcap250 Quality 50 Index Fund		DSP Multicap Fund		DSP Multicap Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	7,19,98,450.981	7,199.845	-	-	85,33,71,633.990	85,337.163	-	-
Redemptions during the period	1,00,38,598.545	1,003.860	-	-	3,93,71,948.046	3,937.195	-	-
Balance of unit capital at the end of the period	6,19,59,852.436	6,195.99	-	-	81,39,99,685.944	81,399.97	-	-

Regular: Growth plan	1,91,38,420.412	1,913.84	-	-	76,60,87,921.194	76,608.79	-	-
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	4,73,956.682	47.40	-	-	37,71,228.658	377.12	-	-
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	4,18,82,547.249	4,188.25	-	-	4,33,98,095.640	4,339.81	-	-
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	4,64,928.093	46.49	-	-	7,42,440.452	74.24	-	-
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	6,19,59,852.436	6,195.99	-	-	81,39,99,685.944	81,399.97	-	-

**DSP Mutual Fund
MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP Nifty Healthcare ETF		DSP Nifty Healthcare ETF		DSP US Treasury Fund of Fund		DSP US Treasury Fund of Fund	
	As at 31 March 2024		As at 31 March 2023		As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	12,60,794.921	126.079	-	-	7,30,00,826.167	7,300.083	-	-
Redemptions during the period	5,75,930.921	57.593	-	-	32,554.024	3.255	-	-
Balance of unit capital at the end of the period	6,84,864.000	68.49	-	-	7,29,68,272.143	7,296.83	-	-

Regular: Growth plan	-	-	-	-	36,17,851.906	361.79	-	-
Regular: Daily IDCW plan	-	-	-	-	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-	-	-	-	-
Regular: Quarterly plan	-	-	-	-	-	-	-	-
Regular: IDCW plan	-	-	-	-	70,392.636	7.04	-	-
Institutional: Growth plan	-	-	-	-	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-	-	-	-	-
Institutional: Quarterly plan	-	-	-	-	-	-	-	-
Institutional: IDCW plan	-	-	-	-	-	-	-	-
Direct: Growth plan	6,84,864.000	68.49	-	-	6,92,74,638.621	6,927.46	-	-
Direct: Daily IDCW plan	-	-	-	-	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-	-	-	-	-
Direct: IDCW plan	-	-	-	-	5,388.980	0.54	-	-
Unclaimed Redemption	-	-	-	-	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-	-	-	-	-
Unclaimed IDCW	-	-	-	-	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-	-	-	-	-
	6,84,864.000	68.49	-	-	7,29,68,272.143	7,296.83	-	-

**DSP Mutual Fund
 MOVEMENT OF UNIT CAPITAL**

₹ in Lacs

Particulars	DSP S&P BSE Liquid Rate ETF		DSP S&P BSE Liquid Rate ETF	
	As at 31 March 2024		As at 31 March 2023	
	No of Units	(Rs. In Lakhs)	No of Units	(Rs. In Lakhs)
Balance of unit capital at the beginning of the reporting period	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	1,08,626.715	1,086.267	-	-
Redemptions during the period	4,335.715	43.357	-	-
Balance of unit capital at the end of the period	1,04,291.000	1,042.91	-	-

Regular: Growth plan	-	-	-	-
Regular: Daily IDCW plan	-	-	-	-
Regular: Weekly IDCW plan	-	-	-	-
Regular: Monthly IDCW plan	-	-	-	-
Regular: Quarterly plan	-	-	-	-
Regular: IDCW plan	-	-	-	-
Institutional: Growth plan	-	-	-	-
Institutional: Daily IDCW plan	-	-	-	-
Institutional: Weekly IDCW plan	-	-	-	-
Institutional: Monthly IDCW plan	-	-	-	-
Institutional: Quarterly plan	-	-	-	-
Institutional: IDCW plan	-	-	-	-
Direct: Growth plan	1,04,291.000	1,042.91	-	-
Direct: Daily IDCW plan	-	-	-	-
Direct: Weekly IDCW plan	-	-	-	-
Direct: Monthly IDCW plan	-	-	-	-
Direct: Quarterly IDCW plan	-	-	-	-
Direct: IDCW plan	-	-	-	-
Unclaimed Redemption	-	-	-	-
Unclaimed Redemption Beyond 3 years	-	-	-	-
Unclaimed IDCW	-	-	-	-
Unclaimed IDCW Beyond 3 years	-	-	-	-
	1,04,291.000	1,042.91	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 1

Cash and cash equivalents	DSP Bond Fund			DSP Flexi Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREP)s	611.05	1,718.33	3,542.82	65,331.83	15,297.53	28,613.17
Total	611.05	1,718.33	3,542.82	65,331.83	15,297.53	28,613.17

Note 2

Balances with Banks	DSP Bond Fund			DSP Flexi Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	12.66	90.28	15.17	750.98	528.49	471.38
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	12.66	90.28	15.17	750.98	528.49	471.38

Note 3

Derivative financial instruments receivable	DSP Bond Fund			DSP Flexi Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP Bond Fund			DSP Flexi Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	510.03	-	1,196.58	897.65
Receivable from AMC	-	-	-	-	-	-
Others						
Receivable - Switch In	-	-	-	9.45	0.01	78.20
Other receivable : Net	1,181.61	1,264.30	1,264.20	0.09	3.63	3.63
Expected Credit Loss	(1,181.49)	(1,264.19)	(1,264.19)			
Total	0.12	0.11	510.04	9.54	1,200.22	979.48

Note 5

Investments	DSP Bond Fund			DSP Flexi Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	-	-	-	9,35,299.92	7,43,720.09	7,56,586.56
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	25,210.63	19,024.56	13,410.50	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	4,007.39	9,008.71	7,360.38	-	-	-
Treasury bills	946.87	468.47	479.13	-	-	-
Commercial Paper	-	1,382.11	-	-	-	-
Certificate of Deposits	4,762.74	3,259.67	9,611.22	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP Bond Fund			DSP Flexi Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	88.46	-	-	-	-	-
Total	35,016.09	33,143.52	30,861.23	9,35,299.92	7,43,720.09	7,56,586.56

Note 6

Other Financial assets	DSP Bond Fund			DSP Flexi Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	812.01	485.04	636.36	54.12	4.03	3.79
Dividend Receivable	-	-	-	205.59	44.87	38.63
Margin money	53.10	55.09	49.02	520.72	119.69	2,811.46
Total	865.11	540.13	685.38	780.43	168.59	2,853.88

Note 7

Other Non - Financial assets	DSP Bond Fund			DSP Flexi Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable	DSP Bond Fund			DSP Flexi Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP Bond Fund			DSP Flexi Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	517.22	1,016.93	-	1,549.49	1,309.25	19,956.65
Income distribution payable	-	-	-	-	-	0.07
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	0.74	0.13	3.05	608.80	458.54	521.25

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 9

Payables	DSP Bond Fund			DSP Flexi Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	15.09	0.50	0.17	101.01	89.62	296.09
Other Liabilities*	0.07	5.00	-	124.08	11.85	79.52
Total	533.12	1,022.56	3.22	2,383.38	1,869.26	20,853.58

* Other Liabilities includes income unit Pending allotment , Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Bond Fund			DSP Flexi Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Bond Fund			DSP Flexi Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	9.65	9.89	11.89	521.94	419.01	417.00
Trusteeship Fees Payable	0.13	0.13	0.12	3.66	2.80	2.33
Commission to Distributors Payable	6.63	5.72	6.41	753.79	824.76	1,018.88
Custodian Fees and Expenses Payable	0.01	0.01	-	0.28	0.22	0.03
Registrar Fees and Expenses Payable	0.95	0.89	1.15	35.19	25.91	28.69
Audit Fees Payable	0.18	0.21	0.26	4.97	5.02	4.63
Investor Education & Awareness Expenses Payable	6.84	8.84	8.85	177.47	198.82	147.25
Brokerage & Transaction Costs Payable	0.23	1.15	0.34	0.55	0.12	0.25
Sundry Creditors	-	-	-	-	-	-
Others						
Provision for Operating Expenses	1.53	0.53	0.26	55.69	42.12	24.14
Total	26.15	27.37	29.28	1,553.54	1,518.78	1,643.20

Note 12

Other Non-Financial Liabilities	DSP Bond Fund			DSP Flexi Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	1.27	3.09	3.72	483.71	403.41	566.83
Security Lending Fee received in advance	-	-	-	-	-	-
Total	1.27	3.09	3.72	483.71	403.41	566.83

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 1

Cash and cash equivalents	DSP Liquidity Fund			DSP Equity & Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREPs)	34,869.08	51,959.98	1,48,927.72	45,121.82	4,396.05	42,209.35
Total	34,869.08	51,959.98	1,48,927.72	45,121.82	4,396.05	42,209.35

Note 2

Balances with Banks	DSP Liquidity Fund			DSP Equity & Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	890.65	1,332.60	943.34	698.74	520.63	380.99
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	890.65	1,332.60	943.34	698.74	520.63	380.99

Note 3

Derivative financial instruments receivable	DSP Liquidity Fund			DSP Equity & Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP Liquidity Fund			DSP Equity & Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	-	577.13	886.69	5,000.45
Receivable from AMC	0.68	-	-	-	-	-
Others						
Receivable - Switch In	-	-	-	23.56	-	58.60
Other receivable : Net	5.06	9.81	7.68	5,581.77	5,955.56	5,953.98
Expected Credit Loss				(5,581.53)	(5,953.68)	(5,953.68)
Total	5.74	9.81	7.68	600.93	888.57	5,059.35

Note 5

Investments	DSP Liquidity Fund			DSP Equity & Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	-	-	-	6,06,414.94	5,32,126.54	5,55,037.61
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	5,000.42	13,478.74	34,067.43	1,15,369.40	77,978.78	43,724.13
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	87,371.63	89,928.88	1,05,154.40
Treasury bills	1,83,750.86	3,12,327.44	1,42,535.31	-	-	-
Commercial Paper	3,85,933.25	3,61,995.97	4,77,803.48	4,788.82	2,478.40	-
Certificate of Deposits	2,29,013.84	2,47,141.80	52,262.92	16,605.86	9,728.28	14,468.82

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments Particulars	DSP Liquidity Fund			DSP Equity & Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	2,848.27	-	-	-	-	-
Total	8,06,546.64	9,34,943.95	7,06,669.14	8,30,550.65	7,12,240.88	7,18,384.96

Note 6

Other Financial assets Particulars	DSP Liquidity Fund			DSP Equity & Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	207.03	649.34	2,661.78	5,600.35	3,532.06	3,382.26
Dividend Receivable	-	-	-	123.19	29.41	29.41
Margin money	204.98	549.81	1,221.53	442.30	62.63	626.75
Total	412.01	1,199.15	3,883.31	6,165.84	3,624.10	4,038.42

Note 7

Other Non - Financial assets Particulars	DSP Liquidity Fund			DSP Equity & Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable Particulars	DSP Liquidity Fund			DSP Equity & Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables Particulars	DSP Liquidity Fund			DSP Equity & Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	49,397.10	3,968.78	-	-	21,026.62
Income distribution payable	0.21	0.08	-	-	767.36	0.01
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	-	-	0.01	780.64	524.92	488.85

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 9

₹ in Lacs

Payables	DSP Liquidity Fund			DSP Equity & Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	-	-	-	76.04	63.51	145.26
Other Liabilities*	296.64	1,023.48	139.81	224.71	13.43	59.12
Total	296.85	50,420.66	4,108.60	1,081.39	1,369.22	21,719.86

*Other Liabilities includes income unit Pending allotment, Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Liquidity Fund			DSP Equity & Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	1,68,482			-		
Total	1,68,482	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Liquidity Fund			DSP Equity & Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	171.44	-	-	-	-	-
Management Fees Payable	133.70	125.68	114.03	485.06	429.46	464.33
Trusteeship Fees Payable	5.08	5.01	2.69	3.25	2.59	2.25
Commission to Distributors Payable	19.47	23.89	24.56	730.89	709.56	743.40
Custodian Fees and Expenses Payable	0.30	0.27	0.01	0.23	0.19	0.02
Registrar Fees and Expenses Payable	11.34	10.94	9.42	31.10	24.73	28.35
Audit Fees Payable	7.13	7.76	6.63	4.35	4.61	4.82
Investor Education & Awareness Expenses Payable	257.61	315.67	226.55	159.63	191.11	159.57
Brokerage & Transaction Costs Payable	4.48	9.00	10.18	0.77	1.15	4.05
Sundry Creditors	-	-	-	-	-	-
Others						
Provision for Operating Expenses	28.27	18.06	70.36	41.91	17.81	8.81
Total	638.82	516.28	464.43	1,457.19	1,381.21	1,415.60

Note 12

Other Non-Financial Liabilities	DSP Liquidity Fund			DSP Equity & Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	70.79	74.41	57.56	59.02	186.12	153.48
Security Lending Fee received in advance	-	-	-	-	-	-
Total	70.79	74.41	57.56	59.02	186.12	153.48

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 1

Cash and cash equivalents	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)			DSP Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREPs)	1,672.74	13,338.53	20,449.99	13,396.71	11,341.85	18,010.58
Total	1,672.74	13,338.53	20,449.99	13,396.71	11,341.85	18,010.58

Note 2

Balances with Banks	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)			DSP Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	115.72	623.53	733.14	256.88	7,824.91	13,526.14
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	115.72	623.53	733.14	256.88	7,824.91	13,526.14

Note 3

Derivative financial instruments receivable	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)			DSP Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)			DSP Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	8,156.15	-	-	-	-
Receivable from AMC	-	-	-	-	-	-
Others	-	-	-	-	-	-
Receivable - Switch In	-	-	-	-	-	-
Other receivable : Net	0.26	0.28	0.14	0.50	-	0.27
Expected Credit Loss	-	-	-	-	-	-
Total	0.26	8,156.43	0.14	0.50	-	0.27

Note 5

Investments	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)			DSP Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	-	-	-	-	-	-
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	72,477.03	43,537.23	20,125.67	-	-	-
Treasury bills	-	-	9,494.86	45,412.82	46,367.26	38,338.41
Commercial Paper	-	-	-	1,11,721.38	1,05,437.40	61,945.75
Certificate of Deposits	-	-	-	1,98,704.06	1,58,797.59	95,776.06

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)			DSP Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	1,091.52	-	-
Total	72,477.03	43,537.23	29,620.53	3,56,929.78	3,10,602.25	1,96,060.22

Note 6

Other Financial assets	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)			DSP Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	1,122.42	732.68	425.58	10.38	3.76	2.61
Dividend Receivable	-	-	-	-	-	-
Margin money	254.17	87.08	541.98	217.36	424.15	364.60
Total	1,376.59	819.76	967.56	227.74	427.91	367.21

Note 7

Other Non - Financial assets	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)			DSP Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)			DSP Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)			DSP Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	9,160.70	9,497.52	-	1,867.65	-
Income distribution payable	-	-	-	-	0.01	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	20.05	15.30	9.80	87.43	3,240.34	26.71

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 9

Payables	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)			DSP Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	13.59	8.45	9.88	41.18	45.64	50.55
Other Liabilities*	7.99	30.50	709.02	545.97	66.18	648.92
Total	41.63	9,214.95	10,226.22	674.58	5,219.82	726.18

* Other Liabilities includes income unit Pending allotment , Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)			DSP Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)			DSP Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	29.74	17.28	18.83	37.66	59.25	61.63
Trusteeship Fees Payable	0.26	0.15	0.13	1.57	1.44	0.75
Commission to Distributors Payable	8.29	7.11	6.69	19.56	29.50	14.41
Custodian Fees and Expenses Payable	-	-	-	0.10	0.07	-
Registrar Fees and Expenses Payable	1.97	1.14	1.33	10.95	9.36	7.31
Audit Fees Payable	0.35	0.27	0.28	2.36	2.09	1.72
Investor Education & Awareness Expenses Payable	12.61	10.69	9.68	89.31	86.04	58.46
Brokerage & Transaction Costs Payable	0.86	2.16	1.23	2.00	3.05	1.98
Sundry Creditors	-	-	-	-	0.21	-
Others						
Provision for Operating Expenses	3.56	1.57	0.86	12.96	1.47	1.96
Total	57.64	40.37	39.03	176.47	192.48	148.22

Note 12

Other Non-Financial Liabilities	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)			DSP Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	3.28	3.32	2.94	12.95	20.13	11.78
Security Lending Fee received in advance	-	-	-	-	-	-
Total	3.28	3.32	2.94	12.95	20.13	11.78

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date
Note 1

₹ in Lacs

Cash and cash equivalents	DSP Equity Opportunities Fund			DSP Short Term Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREP)s	20,201.00	10,954.45	5,506.38	5,304.51	7,546.11	25,018.95
Total	20,201.00	10,954.45	5,506.38	5,304.51	7,546.11	25,018.95

Note 2

Balances with Banks	DSP Equity Opportunities Fund			DSP Short Term Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	962.67	659.09	358.57	96.77	471.64	142.99
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	962.67	659.09	358.57	96.77	471.64	142.99

Note 3

Derivative financial instruments receivable	DSP Equity Opportunities Fund			DSP Short Term Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP Equity Opportunities Fund			DSP Short Term Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	15.31	-	2,959.54	-	6,620.28	3,594.14
Receivable from AMC	-	-	-	-	-	-
Others						
Receivable - Switch In	175.84	-	12.43	-	-	-
Other receivable : Net	0.02	0.02	0.08	0.49	0.37	0.04
Expected Credit Loss				(5,581.53)	(5,953.68)	(5,953.68)
Total	191.17	0.02	2,972.05	0.49	6,620.65	3,594.18

Note 5

Investments	DSP Equity Opportunities Fund			DSP Short Term Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	10,60,103.29	6,93,975.91	6,42,784.38	-	-	-
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	1,93,794.79	1,94,781.95	1,85,786.89
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	56,461.20	85,716.48	29,623.70
Treasury bills	-	-	-	500.96	454.04	9,771.74
Commercial Paper	-	-	-	-	2,329.50	-
Certificate of Deposits	-	-	-	35,644.45	6,112.86	37,531.94

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments Particulars	DSP Equity Opportunities Fund			DSP Short Term Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	774.73	-	-
Total	10,60,103.29	6,93,975.91	6,42,784.38	2,87,176.13	2,89,394.83	2,62,714.27

Note 6

Other Financial assets Particulars	DSP Equity Opportunities Fund			DSP Short Term Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	17.37	3.35	0.86	7,964.31	6,413.13	5,691.70
Dividend Receivable	240.34	280.50	66.62	-	-	-
Margin money	2,371.09	4,343.69	3,344.38	275.24	210.76	390.57
Total	2,628.80	4,627.54	3,411.86	8,239.55	6,623.89	6,082.27

Note 7

Other Non - Financial assets Particulars	DSP Equity Opportunities Fund			DSP Short Term Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable Particulars	DSP Equity Opportunities Fund			DSP Short Term Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables Particulars	DSP Equity Opportunities Fund			DSP Short Term Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	1,376.34	1,302.50	1,018.52	5,014.55	12,537.61
Income distribution payable	-	-	0.05	0.01	0.17	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	597.02	447.04	741.89	10.72	40.25	31.95

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 9

₹ in Lacs

Payables	DSP Equity Opportunities Fund			DSP Short Term Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	249.11	41.16	93.47	9.65	19.31	15.12
Other Liabilities*	108.30	53.02	21.34	8.24	300.76	9.37
Total	954.43	1,917.56	2,159.25	1,047.14	5,375.04	12,594.05

*Other Liabilities includes income unit Pending allotment, Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Equity Opportunities Fund			DSP Short Term Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Equity Opportunities Fund			DSP Short Term Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	571.20	472.42	513.02	78.97	73.33	74.77
Trusteeship Fees Payable	3.88	2.53	2.01	1.12	0.97	0.92
Commission to Distributors Payable	800.96	626.27	587.01	34.04	34.85	46.15
Custodian Fees and Expenses Payable	0.32	0.21	0.02	0.07	0.06	0.01
Registrar Fees and Expenses Payable	38.53	24.07	24.79	2.59	2.44	2.66
Audit Fees Payable	4.82	4.32	4.39	1.64	1.73	2.16
Investor Education & Awareness Expenses Payable	179.76	179.22	144.90	59.01	72.32	71.26
Brokerage & Transaction Costs Payable	0.20	0.43	4.11	2.59	5.28	9.57
Sundry Creditors	-	0.75	-	-	-	-
Others						
Provision for Operating Expenses	48.48	28.76	15.74	3.33	3.37	3.27
Total	1,648.15	1,338.98	1,295.99	183.36	194.35	1,415.60

Note 12

Other Non-Financial Liabilities	DSP Equity Opportunities Fund			DSP Short Term Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	223.13	288.80	392.55	8.49	14.62	19.25
Security Lending Fee received in advance	-	-	-	-	-	-
Total	223.13	288.80	392.55	8.49	14.62	19.25

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 1

Cash and cash equivalents	DSP Top 100 Equity Fund			DSP Credit Risk Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREPs)	15,048.02	10,659.22	5,213.42	546.89	2,408.74	4,181.76
Total	15,048.02	10,659.22	5,213.42	546.89	2,408.74	4,181.76

Note 2

Balances with Banks	DSP Top 100 Equity Fund			DSP Credit Risk Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	345.61	292.92	205.13	12.15	14.45	4,557.22
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	345.61	292.92	205.13	12.15	14.45	4,557.22

Note 3

Derivative financial instruments receivable	DSP Top 100 Equity Fund			DSP Credit Risk Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP Top 100 Equity Fund			DSP Credit Risk Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	6,400.69	288.50	-	-	-
Receivable from AMC	-	-	-	-	-	-
Others						
Receivable - Switch In	9.30	-	4.54	-	-	-
Other receivable : Net	0.07	1.82	1.81	43,599.20	45,088.91	45,088.89
Expected Credit Loss						
Total	9.37	6,402.51	294.85	0.03	0.02	-

Note 5

Investments	DSP Top 100 Equity Fund			DSP Credit Risk Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	3,39,308.23	2,48,541.84	2,61,050.88	-	-	-
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	14,719.24	12,407.88	14,773.80
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	3,528.95	3,959.16	2,549.84
Treasury bills	-	-	-	-	936.95	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP Top 100 Equity Fund			DSP Credit Risk Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	59.59	-	-
Total	3,39,308.23	2,48,541.84	2,61,050.88	18,307.78	17,303.99	17,323.64

Note 6

Other Financial assets	DSP Top 100 Equity Fund			DSP Credit Risk Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	12.20	2.96	0.77	600.78	656.60	599.42
Dividend Receivable	15.53	27.41	53.31	-	-	-
Margin money	1,454.65	1,081.10	63.72	80.40	32.70	53.63
Total	1,482.38	1,111.47	117.80	681.18	689.30	653.05

Note 7

Other Non - Financial assets	DSP Top 100 Equity Fund			DSP Credit Risk Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable	DSP Top 100 Equity Fund			DSP Credit Risk Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP Top 100 Equity Fund			DSP Credit Risk Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	6,231.40	668.48	-	-	-
Income distribution payable	-	-	0.03	0.02	0.05	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	225.43	198.08	252.95	2.47	1.26	0.11

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 9

Payables	DSP Top 100 Equity Fund			DSP Credit Risk Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	41.37	65.89	67.14	0.86	0.60	0.17
Other Liabilities*	32.10	2.23	9.42	1.24	3.22	0.07
Total	298.90	6,497.60	998.02	4.59	5.13	0.35

* Other Liabilities includes income unit Pending allotment , Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Top 100 Equity Fund			DSP Credit Risk Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Top 100 Equity Fund			DSP Credit Risk Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	295.70	244.66	276.44	5.85	5.99	17.92
Trusteeship Fees Payable	1.24	0.94	0.82	0.06	0.06	0.06
Commission to Distributors Payable	204.76	187.97	193.16	8.47	9.05	12.04
Custodian Fees and Expenses Payable	0.10	0.07	0.01	-	-	-
Registrar Fees and Expenses Payable	12.52	8.85	10.05	0.52	0.54	0.82
Audit Fees Payable	1.62	1.65	1.84	0.09	0.16	0.18
Investor Education & Awareness Expenses Payable	60.35	68.19	60.99	3.86	6.17	5.71
Brokerage & Transaction Costs Payable	0.11	0.11	0.06	0.04	0.14	0.04
Sundry Creditors	-	-	-	-	-	0.02
Others						
Provision for Operating Expenses	12.75	12.00	5.39	0.63	0.88	0.28
Total	589.15	524.44	548.76	19.52	22.99	37.07

Note 12

Other Non-Financial Liabilities	DSP Top 100 Equity Fund			DSP Credit Risk Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	217.00	169.77	242.84	0.98	3.32	4.06
Security Lending Fee received in advance	-	-	-	-	-	-
Total	217.00	169.77	242.84	0.98	3.32	4.06

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 1

₹ in Lacs

Cash and cash equivalents	DSP Regular Savings Fund			DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREPs)	443.95	261.66	356.06	20,781.99	8,988.87	4,726.57
Total	443.95	261.66	356.06	20,781.99	8,988.87	4,726.57

Note 2

Balances with Banks	DSP Regular Savings Fund			DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	18.06	21.63	15.26	627.20	435.91	256.13
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	18.06	21.63	15.26	627.20	435.91	256.13

Note 3

Derivative financial instruments receivable	DSP Regular Savings Fund			DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP Regular Savings Fund			DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	-	6.69	-	169.27
Receivable from AMC	-	-	-	-	-	-
Others	-	-	-	-	-	-
Receivable - Switch In	-	-	-	2.88	-	4.43
Other receivable : Net	1,654.09	1,769.87	1,769.87	0.03	0.05	0.04
Expected Credit Loss	(1,654.09)	(1,769.87)	(1,769.87)	(5,581.53)	(5,953.68)	(5,953.68)
Total	191.17	0.02	2,972.05	0.49	6,620.65	3,594.18

Note 5

Investments	DSP Regular Savings Fund			DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	4,223.95	4,632.09	4,880.87	3,15,741.84	1,76,449.76	1,42,879.08
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	6,804.81	10,053.12	11,055.02	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	5,630.08	3,191.98	4,091.74	-	-	-
Treasury bills	-	-	-	-	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 5

₹ in Lacs

Investments	DSP Regular Savings Fund			DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	495.64	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	51.13	-	-	-	-	-
Total	16,709.97	17,877.19	20,523.27	3,15,741.84	1,76,449.76	1,42,879.08

Note 6

Other Financial assets	DSP Regular Savings Fund			DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	231.29	305.53	382.58	16.64	2.32	0.64
Dividend Receivable	0.17	0.41	0.59	-	41.51	4.66
Margin money	30.12	11.79	67.13	183.01	70.98	55.38
Total	261.58	317.73	450.30	199.65	114.81	60.68

Note 7

Other Non - Financial assets	DSP Regular Savings Fund			DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable	DSP Regular Savings Fund			DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP Regular Savings Fund			DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	-	-	-	2,227.51	141.14
Income distribution payable	-	0.06	0.06	-	-	0.04
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	1.97	7.20	6.17	151.29	148.90	72.37

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 9

₹ in Lacs

Payables	DSP Regular Savings Fund			DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	5.15	2.56	0.47	29.41	21.16	29.16
Other Liabilities*	0.29	0.12	0.08	132.62	6.90	8.58
Total	7.41	9.94	6.78	313.32	2,404.47	251.29

*Other Liabilities includes income unit Pending allotment, Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Regular Savings Fund			DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Regular Savings Fund			DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	7.41	7.89	10.83	258.54	175.41	159.49
Trusteeship Fees Payable	0.06	0.06	0.06	1.14	0.64	0.42
Commission to Distributors Payable	8.20	9.06	11.01	220.37	157.56	147.43
Custodian Fees and Expenses Payable	-	-	-	0.09	0.05	-
Registrar Fees and Expenses Payable	0.46	0.50	0.68	11.65	6.23	5.52
Audit Fees Payable	0.09	0.12	0.16	1.34	1.03	0.83
Investor Education & Awareness Expenses Payable	3.51	5.23	4.70	50.76	43.30	27.63
Brokerage & Transaction Costs Payable	0.02	0.12	0.08	0.15	0.08	0.04
Sundry Creditors	-	-	-	-	-	-
Others						
Provision for Operating Expenses	2.37	1.15	0.29	15.26	4.51	4.02
Total	22.12	24.13	27.81	559.30	388.81	345.38

Note 12

Other Non-Financial Liabilities	DSP Regular Savings Fund			DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	0.99	2.96	5.45	35.10	19.78	15.84
Security Lending Fee received in advance	-	-	-	-	-	-
Total	0.99	2.96	5.45	35.10	19.78	15.84

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 1

Cash and cash equivalents	DSP Ultra Short Fund			DSP Mid Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREPs)	4,483.37	5,017.73	11,493.47	1,27,917.82	66,410.29	38,767.54
Total	4,483.37	5,017.73	11,493.47	1,27,917.82	66,410.29	38,767.54

Note 2

Balances with Banks	DSP Ultra Short Fund			DSP Mid Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	437.29	839.94	5,341.71	1,168.09	855.32	666.51
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	437.29	839.94	5,341.71	1,168.09	855.32	666.51

Note 3

Derivative financial instruments receivable	DSP Ultra Short Fund			DSP Mid Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP Ultra Short Fund			DSP Mid Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	-	417.02	-	6,709.97
Receivable from AMC	-	-	-	-	-	-
Others						
Receivable - Switch In	-	-	-	54.55	0.01	761.70
Other receivable : Net	5,912.93	6,325.87	6,325.17	0.38	5.29	5.80
Expected Credit Loss	(5,911.40)	(6,324.90)	(6,324.90)			
Total	1.53	0.97	0.27	471.95	5.30	7,477.47

Note 5

Investments	DSP Ultra Short Fund			DSP Mid Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	-	-	-	14,71,255.95	12,33,085.49	13,34,008.56
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	43,839.19	11,259.77	17,289.81	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	8,875.76	18,075.40	28,399.02	-	-	-
Treasury bills	15,674.21	14,640.86	9,960.84	-	-	-
Commercial Paper	24,005.59	76,376.05	1,45,152.36	-	-	-
Certificate of Deposits	1,23,262.81	1,10,562.76	77,423.52	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP Ultra Short Fund			DSP Mid Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	656.03	-	-	-	-	-
Total	2,16,313.59	2,30,914.84	2,78,225.55	14,71,255.95	12,33,085.49	13,34,008.56

Note 6

Other Financial assets	DSP Ultra Short Fund			DSP Mid Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	2,275.95	943.30	1,094.02	103.07	17.69	6.47
Dividend Receivable	-	-	-	-	-	47.38
Margin money	160.12	189.00	393.80	934.81	418.71	2,238.59
Total	2,436.07	1,132.30	1,487.82	1,037.88	436.40	2,292.44

Note 7

Other Non - Financial assets	DSP Ultra Short Fund			DSP Mid Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable	DSP Ultra Short Fund			DSP Mid Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP Ultra Short Fund			DSP Mid Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	-	-	512.18	5,746.41	6,851.76
Income distribution payable	0.04	2.33	0.01	-	0.02	0.05
Payable to AMC	-	-	-	1.07	-	-
Payable on redemption of units	243.63	1,148.91	233.53	1,487.57	1,214.43	1,416.21

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 9

Payables	DSP Ultra Short Fund			DSP Mid Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	164.85	160.78	191.48	329.66	210.83	865.83
Other Liabilities*	253.02	0.48	0.44	122.70	4.36	2.88
Total	661.54	1,312.50	425.46	2,453.18	7,176.05	9,136.73

* Other Liabilities includes income unit Pending allotment , Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Ultra Short Fund			DSP Mid Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Ultra Short Fund			DSP Mid Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	55.82	56.98	75.70	883.03	688.03	785.60
Trusteeship Fees Payable	1.00	0.94	1.00	6.15	4.69	4.18
Commission to Distributors Payable	90.92	114.63	96.11	1,028.99	1,231.06	1,284.17
Custodian Fees and Expenses Payable	0.06	0.07	0.01	0.45	0.37	0.05
Registrar Fees and Expenses Payable	2.24	2.20	2.92	56.74	44.41	52.15
Audit Fees Payable	1.42	1.72	2.33	8.06	8.46	8.88
Investor Education & Awareness Expenses Payable	51.01	69.97	76.83	293.09	351.71	293.50
Brokerage & Transaction Costs Payable	1.19	0.92	2.93	0.76	0.59	0.36
Sundry Creditors	-	-	-	-	-	-
Others						
Provision for Operating Expenses	11.07	7.77	8.97	107.39	71.87	51.64
Total	214.73	255.20	266.80	2,384.66	2,401.19	2,480.53

Note 12

Other Non-Financial Liabilities	DSP Ultra Short Fund			DSP Mid Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	19.73	37.42	24.12	152.54	86.00	101.05
Security Lending Fee received in advance	-	-	-	-	-	-
Total	19.73	37.42	24.12	152.54	86.00	101.05

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 1

₹ in Lacs

Cash and cash equivalents	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)			DSP Strategic Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREPs)	36,818.46	26,614.51	17,346.22	2,623.83	7,414.43	8,945.02
Total	36,818.46	26,614.51	17,346.22	2,623.83	7,414.43	8,945.02

Note 2

Balances with Banks	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)			DSP Strategic Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	3,303.92	2,852.73	2,666.80	42.94	168.56	18.23
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	3,303.92	2,852.73	2,666.80	42.94	168.56	18.23

Note 3

Derivative financial instruments receivable	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)			DSP Strategic Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)			DSP Strategic Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	19.93	-	2,832.85	-	-	-
Receivable from AMC	-	-	-	-	-	-
Others						
Receivable - Switch In	11.83	-	42.59	-	-	-
Other receivable : Net	0.02	0.22	0.31	0.17	0.18	0.03
Expected Credit Loss						
Total	31.78	0.22	2,875.75	0.17	0.18	0.03

Note 5

Investments	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)			DSP Strategic Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	13,71,338.85	10,01,832.10	9,73,973.71	-	-	-
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	10,083.61	2,504.86	9,704.74
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	78,489.64	41,224.31	27,610.99
Treasury bills	-	-	-	-	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	4,781.89

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)			DSP Strategic Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	220.86	-	-
Total	13,71,338.85	10,01,832.10	9,73,973.71	88,794.11	43,729.17	42,097.62

Note 6

Other Financial assets	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)			DSP Strategic Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	31.79	6.54	2.47	1,589.49	508.45	837.06
Dividend Receivable	260.19	54.31	101.37	-	-	-
Margin money	498.91	167.85	1,050.35	248.37	499.08	690.93
Total	790.89	228.70	1,154.19	1,837.86	1,007.53	1,527.99

Note 7

Other Non - Financial assets	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)			DSP Strategic Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)			DSP Strategic Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)			DSP Strategic Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	7,918.71	4,779.75	-	-	-
Income distribution payable	-	-	-	-	0.01	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	1,326.91	1,118.30	1,503.74	16.12	7.30	0.74

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 9

₹ in Lacs

Payables	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)			DSP Strategic Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	180.12	96.65	246.33	1.96	0.25	2.53
Other Liabilities*	873.43	206.60	352.73	24.04	5.00	2.35
Total	2,380.46	9,340.26	6,882.55	42.12	12.56	5.62

*Other Liabilities includes income unit Pending allotment, Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)			DSP Strategic Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)			DSP Strategic Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	603.96	608.09	613.18	36.44	18.81	25.83
Trusteeship Fees Payable	5.07	3.61	2.89	0.32	0.16	0.21
Commission to Distributors Payable	826.91	806.73	814.89	16.22	12.50	14.04
Custodian Fees and Expenses Payable	0.41	0.30	0.03	-	-	-
Registrar Fees and Expenses Payable	50.05	34.58	37.02	0.79	0.39	0.51
Audit Fees Payable	6.50	6.25	6.19	0.41	0.31	0.46
Investor Education & Awareness Expenses Payable	240.46	259.87	205.60	14.56	12.95	14.77
Brokerage & Transaction Costs Payable	0.39	0.16	0.16	2.44	3.64	2.08
Sundry Creditors	-	0.22	-	-	-	-
Others						
Provision for Operating Expenses	381.82	178.27	185.52	6.42	0.63	0.50
Total	2,115.57	1,898.08	1,865.48	77.60	49.39	58.40

Note 12

Other Non-Financial Liabilities	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)			DSP Strategic Bond Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	66.23	62.68	66.10	3.96	2.63	2.87
Security Lending Fee received in advance	-	-	-	-	-	-
Total	66.23	62.68	66.10	3.96	2.63	2.87

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 1

Cash and cash equivalents	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)			DSP Small Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREPs)	1,609.46	1,504.64	885.60	97,538.38	39,077.21	37,071.71
Total	1,609.46	1,504.64	885.60	97,538.38	39,077.21	37,071.71

Note 2

Balances with Banks	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)			DSP Small Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	120.97	66.93	32.92	757.65	491.02	378.54
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	120.97	66.93	32.92	757.65	491.02	378.54

Note 3

Derivative financial instruments receivable	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)			DSP Small Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)			DSP Small Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	492.93	199.12	-	-
Receivable from AMC	-	-	-	-	-	-
Others	-	-	-	-	-	-
Receivable - Switch In	0.79	-	0.41	22.68	-	55.70
Other receivable : Net	0.16	0.22	0.07	0.12	0.86	1.07
Expected Credit Loss	-	-	-	-	-	-
Total	0.95	0.22	493.41	221.92	0.86	56.77

Note 5

Investments	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)			DSP Small Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	-	-	-	12,08,092.06	8,50,154.96	8,27,870.41
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	-	-	-
Treasury bills	-	-	-	-	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)			DSP Small Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	78,927.54	87,817.03	93,835.10	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	-	-	-
Total	78,927.54	87,817.03	93,835.10	12,08,092.06	8,50,154.96	8,27,870.41

Note 6

Other Financial assets	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)			DSP Small Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	1.39	0.39	0.19	80.42	10.91	5.42
Dividend Receivable	-	-	-	-	122.30	-
Margin money	24.90	18.92	39.30	741.59	259.93	423.01
Total	26.29	19.31	39.49	822.01	393.14	428.43

Note 7

Other Non - Financial assets	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)			DSP Small Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)			DSP Small Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)			DSP Small Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	476.76	-	246.38	-	82.73	737.35
Income distribution payable	-	-	-	-	-	0.03
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	225.15	634.52	283.50	958.26	583.51	745.98

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 9

Payables	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)			DSP Small Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	63.30	76.11	17.02	195.68	50.13	250.48
Other Liabilities*	31.76	0.63	0.83	175.15	12.38	18.64
Total	796.97	711.26	547.73	1,329.09	728.75	1,752.48

* Other Liabilities includes income unit Pending allotment , Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)			DSP Small Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)			DSP Small Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	45.15	44.67	48.40	895.15	567.03	584.98
Trusteeship Fees Payable	0.29	0.29	0.27	5.03	3.18	2.57
Commission to Distributors Payable	27.58	34.46	54.10	770.11	721.97	655.64
Custodian Fees and Expenses Payable	-	-	-	0.37	0.26	0.03
Registrar Fees and Expenses Payable	2.73	2.80	3.76	46.73	30.73	32.82
Audit Fees Payable	0.43	0.50	0.60	6.33	5.53	5.32
Investor Education & Awareness Expenses Payable	15.27	20.15	20.00	233.10	229.77	177.46
Brokerage & Transaction Costs Payable	0.02	0.01	0.01	0.74	0.35	0.29
Sundry Creditors	-	-	-	-	0.01	-
Others						
Provision for Operating Expenses	25.09	4.88	1.54	115.35	45.17	22.54
Total	116.56	107.76	128.68	2,072.91	1,604.00	1,481.65

Note 12

Other Non-Financial Liabilities	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)			DSP Small Cap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	31.07	29.97	39.11	152.87	65.31	68.90
Security Lending Fee received in advance	-	-	-	-	-	-
Total	31.07	29.97	39.11	152.87	65.31	68.90

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 1

₹ in Lacs

Cash and cash equivalents	DSP Natural Resources and New Energy Fund			DSP World Energy Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty epo (TREP)s	8,194.10	840.32	1,980.95	227.36	572.21	169.27
Total	8,194.10	840.32	1,980.95	227.36	572.21	169.27

Note 2

Balances with Banks	DSP Natural Resources and New Energy Fund			DSP World Energy Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	101.86	98.96	99.28	6.33	100.80	6.00
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	101.86	98.96	99.28	6.33	100.80	6.00

Note 3

Derivative financial instruments receivable	DSP Natural Resources and New Energy Fund			DSP World Energy Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP Natural Resources and New Energy Fund			DSP World Energy Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	2,389.13	-	-	-
Receivable from AMC	-	-	-	-	-	-
Others						
Receivable - Switch In	1.35	-	59.98	-	-	-
Other receivable : Net	0.03	0.02	0.03	0.06	0.06	-
Expected Credit Loss						
Total	1.38	0.02	2,449.14	0.06	0.06	-

Note 5

Investments	DSP Natural Resources and New Energy Fund			DSP World Energy Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	76,048.29	50,770.98	66,748.10	-	-	-
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	-	-	-
Treasury bills	-	-	-	-	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP Natural Resources and New Energy Fund			DSP World Energy Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	15,029.73	15,872.80	14,817.23	13,547.07	16,415.01	15,647.43
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	-	-	-
Total	91,078.02	66,643.78	81,565.33	13,547.07	16,415.01	15,647.43

Note 6

Other Financial assets	DSP Natural Resources and New Energy Fund			DSP World Energy Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	6.92	0.25	0.31	0.18	0.14	0.04
Dividend Receivable	-	349.27	-	-	-	-
Margin money	73.12	22.33	371.27	3.03	7.53	7.70
Total	80.04	371.85	371.58	3.21	7.67	7.74

Note 7

Other Non - Financial assets	DSP Natural Resources and New Energy Fund			DSP World Energy Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	0.93	4.38	-	1.06	0.88	-
Total	0.93	4.38	-	1.06	0.88	-

Note 8

Derivative financial instruments payable	DSP Natural Resources and New Energy Fund			DSP World Energy Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP Natural Resources and New Energy Fund			DSP World Energy Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	-	2,058.65	-	-	-
Income distribution payable	-	-	-	-	-	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	117.68	75.52	165.07	3.86	14.96	20.89

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 9

₹ in Lacs

Payables	DSP Natural Resources and New Energy Fund			DSP World Energy Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	24.29	9.27	85.99	22.54	2.52	8.93
Other Liabilities*	30.64	3.72	14.52	0.55	-	0.37
Total	172.61	88.51	2,324.23	26.95	17.48	30.19

*Other Liabilities includes income unit Pending allotment, Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Natural Resources and New Energy Fund			DSP World Energy Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Natural Resources and New Energy Fund			DSP World Energy Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	65.78	45.00	60.97	5.11	6.15	10.90
Trusteeship Fees Payable	0.33	0.24	0.23	0.05	0.06	0.05
Commission to Distributors Payable	59.11	53.24	63.17	2.35	2.97	3.70
Custodian Fees and Expenses Payable	0.02	0.02	-	-	-	-
Registrar Fees and Expenses Payable	3.47	2.32	3.19	0.49	0.55	0.59
Audit Fees Payable	0.41	0.46	0.50	0.09	0.09	0.09
Investor Education & Awareness Expenses Payable	15.49	18.44	16.13	2.97	3.87	3.38
Brokerage & Transaction Costs Payable	0.08	0.01	0.02	-	-	-
Sundry Creditors	-	-	-	-	-	-
Others						
Provision for Operating Expenses	6.54	5.15	3.85	0.98	1.60	0.56
Total	151.23	124.88	148.06	12.04	15.29	19.27

Note 12

Other Non-Financial Liabilities	DSP Natural Resources and New Energy Fund			DSP World Energy Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	36.88	25.37	36.97	0.49	0.52	2.84
Security Lending Fee received in advance	-	-	-	-	-	-
Total	36.88	25.37	36.97	0.49	0.52	2.84

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 1

Cash and cash equivalents	DSP World Mining Fund			DSP Focus Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREP)s	467.69	660.59	233.02	8,228.68	1,545.78	8,741.90
Total	467.69	660.59	233.02	8,228.68	1,545.78	8,741.90

Note 2

Balances with Banks	DSP World Mining Fund			DSP Focus Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	11.11	83.84	6.25	161.32	73.92	67.14
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	11.11	83.84	6.25	161.32	73.92	67.14

Note 3

Derivative financial instruments receivable	DSP World Mining Fund			DSP Focus Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP World Mining Fund			DSP Focus Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	143.28	-	195.19	419.62
Receivable from AMC	-	-	-	-	-	-
Others						
Receivable - Switch In	0.20	-	-	0.10	-	1.77
Other receivable : Net	0.04	0.05	0.03	0.05	0.03	0.06
Expected Credit Loss						
Total	0.24	0.05	143.31	0.15	195.22	421.45

Note 5

Investments	DSP World Mining Fund			DSP Focus Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	-	-	-	2,11,221.92	1,71,432.07	1,82,966.35
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	-	-	-
Treasury bills	-	-	-	-	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP World Mining Fund			DSP Focus Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	14,897.32	18,932.72	20,529.24	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	-	-	-
Total	14,897.32	18,932.72	20,529.24	2,11,221.92	1,71,432.07	1,82,966.35

Note 6

Other Financial assets	DSP World Mining Fund			DSP Focus Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	0.37	0.16	0.03	6.64	0.45	1.12
Dividend Receivable	-	-	-	-	14.45	44.14
Margin money	3.57	8.67	3.20	117.59	21.75	57.23
Total	3.94	8.83	3.23	124.23	36.65	102.49

Note 7

Other Non - Financial assets	DSP World Mining Fund			DSP Focus Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	1.17	1.01	-	-	-	-
Total	1.17	1.01	-	-	-	-

Note 8

Derivative financial instruments payable	DSP World Mining Fund			DSP Focus Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP World Mining Fund			DSP Focus Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	-	-	247.31	-	-
Income distribution payable	-	-	-	-	-	0.01
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	79.59	36.90	63.55	149.40	1,087.95	159.25

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 9

Payables	DSP World Mining Fund			DSP Focus Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	13.12	3.18	100.99	21.83	52.33	48.11
Other Liabilities*	2.90	0.68	2.14	23.82	2.45	2.08
Total	95.61	40.76	166.68	442.36	1,142.73	209.45

* Other Liabilities includes income unit Pending allotment , Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP World Mining Fund			DSP Focus Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP World Mining Fund			DSP Focus Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	3.52	5.00	6.87	163.81	141.52	165.33
Trusteeship Fees Payable	0.06	0.06	0.06	0.82	0.64	0.60
Commission to Distributors Payable	5.38	7.81	6.03	155.59	150.43	166.96
Custodian Fees and Expenses Payable	-	-	-	0.06	0.05	0.01
Registrar Fees and Expenses Payable	0.52	0.64	0.79	7.77	5.95	7.31
Audit Fees Payable	0.09	0.09	0.09	1.07	1.13	1.37
Investor Education & Awareness Expenses Payable	3.29	4.50	3.66	39.28	47.66	45.25
Brokerage & Transaction Costs Payable	-	-	-	0.05	0.02	0.06
Sundry Creditors	-	-	-	-	-	-
Others						
Provision for Operating Expenses	2.30	1.25	0.73	9.26	5.80	4.09
Total	15.16	19.35	18.23	377.71	353.20	390.98

Note 12

Other Non-Financial Liabilities	DSP World Mining Fund			DSP Focus Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	0.55	0.49	2.50	17.62	16.21	20.45
Security Lending Fee received in advance	-	-	-	-	-	-
Total	0.55	0.49	2.50	17.62	16.21	20.45

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 1

₹ in Lacs

Cash and cash equivalents	DSP World Agriculture Fund			DSP US Flexible* Equity Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREPs)	37.80	29.35	72.90	1,489.56	3,158.23	1,478.94
Total	37.80	29.35	72.90	1,489.56	3,158.23	1,478.94

Note 2

Balances with Banks	DSP World Agriculture Fund			DSP US Flexible* Equity Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	1.92	6.39	2.45	47.57	198.04	15.55
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	1.92	6.39	2.45	47.57	198.04	15.55

Note 3

Derivative financial instruments receivable	DSP World Agriculture Fund			DSP US Flexible* Equity Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP World Agriculture Fund			DSP US Flexible* Equity Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	97.02	-	-	-	-
Receivable from AMC	-	-	-	-	-	-
Others						
Receivable - Switch In	-	-	-	3.12	-	0.01
Other receivable : Net	0.02	0.48	0.01	0.03	0.04	0.03
Expected Credit Loss						
Total	0.02	97.50	0.01	3.15	0.04	0.04

Note 5

Investments	DSP World Agriculture Fund			DSP US Flexible* Equity Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	-	-	-	-	-	-
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	-	-	-
Treasury bills	-	-	-	-	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP World Agriculture Fund			DSP US Flexible* Equity Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	1,684.70	2,471.71	6,382.22	87,688.31	74,578.79	71,699.85
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	-	-	-
Total	1,684.70	2,471.71	6,382.22	87,688.31	74,578.79	71,699.85

Note 6

Other Financial assets	DSP World Agriculture Fund			DSP US Flexible* Equity Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	0.03	0.02	0.02	1.22	0.74	0.22
Dividend Receivable	-	-	-	-	-	-
Margin money	0.96	4.03	1.56	10.89	24.56	23.61
Total	0.99	4.05	1.58	12.11	25.30	23.83

Note 7

Other Non - Financial assets	DSP World Agriculture Fund			DSP US Flexible* Equity Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	0.12	0.35	-	-	-	-
Total	0.12	0.35	-	-	-	-

Note 8

Derivative financial instruments payable	DSP World Agriculture Fund			DSP US Flexible* Equity Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP World Agriculture Fund			DSP US Flexible* Equity Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	48.51	-	-	-	-
Income distribution payable	-	-	-	-	-	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	26.24	52.63	2.11	163.76	136.98	57.32

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 9

₹ in Lacs

Payables	DSP World Agriculture Fund			DSP US Flexible* Equity Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	0.67	0.05	0.09	18.23	6.03	10.55
Other Liabilities*	0.04	0.03	0.01	8.56	30.71	1.55
Total	26.95	101.22	2.21	190.55	173.72	69.42

*Other Liabilities includes income unit Pending allotment, Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP World Agriculture Fund			DSP US Flexible* Equity Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP World Agriculture Fund			DSP US Flexible* Equity Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	1.09	1.76	6.89	43.44	46.76	38.01
Trusteeship Fees Payable	-	-	0.03	0.29	0.26	0.19
Commission to Distributors Payable	0.77	1.24	1.78	34.69	38.55	40.62
Custodian Fees and Expenses Payable	-	-	-	-	-	-
Registrar Fees and Expenses Payable	0.06	0.09	0.25	3.11	2.53	2.75
Audit Fees Payable	-	-	0.02	0.42	0.44	0.40
Investor Education & Awareness Expenses Payable	0.38	1.32	1.45	15.55	18.33	13.34
Brokerage & Transaction Costs Payable	-	-	-	0.01	0.01	0.01
Sundry Creditors	-	-	1.65	-	-	-
Others						
Provision for Operating Expenses	0.07	0.35	0.21	16.37	7.40	2.60
Total	2.37	4.76	12.28	113.88	114.28	97.92

Note 12

Other Non-Financial Liabilities	DSP World Agriculture Fund			DSP US Flexible* Equity Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	0.11	1.13	0.65	11.06	7.02	7.39
Security Lending Fee received in advance	-	-	-	-	-	-
Total	0.11	1.13	0.65	11.06	7.02	7.39

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 1

Cash and cash equivalents	DSP Banking & PSU Debt Fund			DSP Dynamic Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREPs)	380.16	15,176.90	43,617.85	5,328.34	9.71	8,126.63
Total	380.16	15,176.90	43,617.85	5,328.34	9.71	8,126.63

Note 2

Balances with Banks	DSP Banking & PSU Debt Fund			DSP Dynamic Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	50.35	775.51	125.19	110.39	245.99	290.73
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	50.35	775.51	125.19	110.39	245.99	290.73

Note 3

Derivative financial instruments receivable	DSP Banking & PSU Debt Fund			DSP Dynamic Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	330.77	79.70	510.36
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	8.49	-	-	-	-
Total	-	8.49	-	330.77	79.70	510.36

Note 4

Receivables	DSP Banking & PSU Debt Fund			DSP Dynamic Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	2,546.50	1,541.57	496.97	476.57	5,195.42	5,769.13
Receivable from AMC	-	-	-	-	-	-
Others						
Receivable - Switch In	-	-	-	-	-	3.03
Other receivable : Net	0.28	0.17	0.08	0.57	3.28	2.94
Expected Credit Loss						
Total	2,546.78	1,541.74	497.05	477.14	5,198.70	5,775.10

Note 5

Investments	DSP Banking & PSU Debt Fund			DSP Dynamic Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	-	-	-	2,02,811.21	2,38,004.08	3,12,930.95
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	1,56,467.20	1,53,889.65	1,25,845.37	50,524.78	67,437.17	71,863.02
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	57,757.42	69,144.15	52,746.24	36,970.96	37,698.13	29,226.06
Treasury bills	-	-	-	4,789.67	4,766.42	24,378.72
Commercial Paper	-	-	-	4,788.82	2,478.40	-
Certificate of Deposits	12,401.00	23,662.79	63,649.13	-	2,344.48	11,973.73

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP Banking & PSU Debt Fund			DSP Dynamic Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	638.64	-	-	-	-	-
Total	2,27,264.26	2,46,696.59	2,42,240.74	2,99,885.44	3,52,728.68	4,50,372.48

Note 6

Other Financial assets	DSP Banking & PSU Debt Fund			DSP Dynamic Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	7,160.04	5,284.78	5,172.49	3,119.51	3,050.02	3,826.61
Dividend Receivable	-	-	-	22.47	26.29	12.81
Margin money	336.89	208.60	380.29	1,773.61	2,198.16	6,514.71
Total	7,496.93	5,493.38	5,552.78	4,915.59	5,274.47	10,354.13

Note 7

Other Non - Financial assets	DSP Banking & PSU Debt Fund			DSP Dynamic Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable	DSP Banking & PSU Debt Fund			DSP Dynamic Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	1,343.32	1,795.83	1,301.25
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	26.25	-	-	-	-	-
Total	26.25	-	-	1,343.32	1,795.83	1,301.25

Note 9

Payables	DSP Banking & PSU Debt Fund			DSP Dynamic Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	11,703.13	24,995.35	1,135.31	1,026.64	2,515.84
Income distribution payable	-	-	-	-	0.04	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	10.66	5.53	313.25	257.20	715.63	546.71

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 9

Payables	DSP Banking & PSU Debt Fund			DSP Dynamic Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	3.83	8.27	3.51	73.12	444.56	79.38
Other Liabilities*	0.76	0.02	0.41	7.34	0.18	17.91
Total	15.25	11,716.95	25,312.52	1,472.97	2,187.05	3,159.84

* Other Liabilities includes income unit Pending allotment , Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Banking & PSU Debt Fund			DSP Dynamic Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Banking & PSU Debt Fund			DSP Dynamic Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	55.10	65.06	89.50	189.11	215.63	317.49
Trusteeship Fees Payable	0.89	0.87	0.90	1.19	1.37	1.40
Commission to Distributors Payable	16.05	19.98	25.78	273.38	351.64	532.86
Custodian Fees and Expenses Payable	0.05	0.05	0.01	0.08	0.10	0.01
Registrar Fees and Expenses Payable	2.05	2.01	2.49	11.03	12.57	18.18
Audit Fees Payable	1.34	1.58	2.15	1.79	2.67	2.81
Investor Education & Awareness Expenses Payable	48.06	64.99	70.48	63.78	110.90	93.61
Brokerage & Transaction Costs Payable	3.84	3.37	6.46	34.79	29.61	38.05
Sundry Creditors	-	-	-	-	-	-
Others						
Provision for Operating Expenses	6.24	1.37	1.92	19.24	12.10	4.57
Total	133.62	159.28	199.69	594.39	736.59	1,008.98

Note 12

Other Non-Financial Liabilities	DSP Banking & PSU Debt Fund			DSP Dynamic Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	5.83	8.06	17.76	27.47	31.85	40.95
Security Lending Fee received in advance	-	-	-	-	-	-
Total	5.83	8.06	17.76	27.47	31.85	40.95

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 1

₹ in Lacs

Cash and cash equivalents	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)			DSP 10Y G-Sec Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREP)s	109.29	140.00	111.04	133.80	573.70	113.73
Total	109.29	140.00	111.04	133.80	573.70	113.73

Note 2

Balances with Banks	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)			DSP 10Y G-Sec Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	4.32	303.69	5.12	3.71	64.04	2.40
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	4.32	303.69	5.12	3.71	64.04	2.40

Note 3

Derivative financial instruments receivable	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)			DSP 10Y G-Sec Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)			DSP 10Y G-Sec Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	-	-	-	-
Receivable from AMC	-	-	-	-	-	-
Others	-	-	-	-	-	-
Receivable - Switch In	-	-	-	-	-	-
Other receivable : Net	-	0.01	-	0.01	-	-
Expected Credit Loss	-	-	-	-	-	-
Total	-	0.01	-	0.01	-	-

Note 5

Investments	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)			DSP 10Y G-Sec Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	-	-	-	-	-	-
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	4,740.15	4,957.82	5,526.47
Treasury bills	-	-	-	-	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)			DSP 10Y G-Sec Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	5,815.20	6,512.94	10,442.43	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	-	-	-
Total	5,815.20	6,512.94	10,442.43	4,740.15	4,957.82	5,526.47

Note 6

Other Financial assets	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)			DSP 10Y G-Sec Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	0.09	0.05	0.02	44.17	39.34	77.94
Dividend Receivable	-	-	-	-	-	-
Margin money	2.12	12.24	3.52	16.38	5.46	7.30
Total	2.21	12.29	3.54	60.55	44.80	85.24

Note 7

Other Non - Financial assets	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)			DSP 10Y G-Sec Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)			DSP 10Y G-Sec Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)			DSP 10Y G-Sec Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	-	-	-	200.79	-
Income distribution payable	-	-	-	-	-	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	3.63	33.73	2.17	0.43	278.66	0.21

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 9

₹ in Lacs

Payables	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)			DSP 10Y G-Sec Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	6.17	1.59	2.87	0.02	0.07	0.82
Other Liabilities*	0.30	0.21	2.43	0.26	19.00	0.02
Total	10.10	35.53	7.47	0.71	498.52	1.05

*Other Liabilities includes income unit Pending allotment, Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)			DSP 10Y G-Sec Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)			DSP 10Y G-Sec Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	1.08	2.18	4.25	1.05	0.84	1.66
Trusteeship Fees Payable	0.03	0.03	0.03	0.03	-	0.03
Commission to Distributors Payable	2.20	2.70	2.75	0.46	0.31	0.25
Custodian Fees and Expenses Payable	-	-	-	-	-	-
Registrar Fees and Expenses Payable	0.21	0.22	0.42	0.13	0.11	0.18
Audit Fees Payable	-	0.03	0.08	-	-	-
Investor Education & Awareness Expenses Payable	1.16	2.07	2.22	0.98	1.26	1.13
Brokerage & Transaction Costs Payable	-	-	-	-	0.02	0.01
Sundry Creditors	-	-	-	-	-	-
Others						
Provision for Operating Expenses	20.15	6.37	0.58	0.27	0.14	0.13
Total	24.83	13.60	10.33	2.92	2.68	3.39

Note 12

Other Non-Financial Liabilities	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)			DSP 10Y G-Sec Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	0.29	0.24	0.43	0.11	0.24	0.22
Security Lending Fee received in advance	-	-	-	-	-	-
Total	0.29	0.24	0.43	0.11	0.24	0.22

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 1

Cash and cash equivalents	DSP Low Duration Fund			DSP Equity Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREPs)	10,467.71	6,905.38	19,629.80	4,126.03	734.33	2,338.36
Total	10,467.71	6,905.38	19,629.80	4,126.03	734.33	2,338.36

Note 2

Balances with Banks	DSP Low Duration Fund			DSP Equity Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	143.34	240.58	376.30	276.72	103.85	78.91
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	143.34	240.58	376.30	276.72	103.85	78.91

Note 3

Derivative financial instruments receivable	DSP Low Duration Fund			DSP Equity Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	85.80	87.03	83.42
Index Futures/ Options	-	-	-	366.38	152.64	277.42
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	452.18	239.67	360.84

Note 4

Receivables	DSP Low Duration Fund			DSP Equity Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	1,031.22	-	-	-	-	797.43
Receivable from AMC	-	-	-	-	-	-
Others						
Receivable - Switch In	-	-	-	-	-	-
Other receivable : Net	0.42	0.28	0.24	0.12	0.38	-
Expected Credit Loss						
Total	1,031.64	0.28	0.24	0.12	0.38	797.43

Note 5

Investments	DSP Low Duration Fund			DSP Equity Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	-	-	-	63,195.74	38,320.93	27,850.53
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	1,76,672.55	92,826.12	1,13,393.58	7,427.34	-	2,543.07
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	60,130.33	56,122.70	59,135.88	14,027.51	7,832.78	1,504.70
Treasury bills	4,873.27	7,027.10	-	-	-	2,751.67
Commercial Paper	47,153.89	45,138.17	66,275.97	-	-	-
Certificate of Deposits	1,19,272.26	1,06,904.21	67,815.72	2,458.78	4,762.68	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP Low Duration Fund			DSP Equity Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	2,004.34	1,572.79	3,196.26
Real Estate Investment Trust (REITs)	-	-	-	1,685.67	-	-
Alternative Investment Funds (AIFs)	882.13	-	-	-	-	-
Total	4,08,984.43	3,08,018.30	3,06,621.15	90,799.38	52,489.18	37,846.23

Note 6

Other Financial assets	DSP Low Duration Fund			DSP Equity Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	6,814.50	3,398.67	5,822.62	549.06	168.70	44.60
Dividend Receivable	-	-	-	1.17	1.86	2.58
Margin money	321.71	171.39	414.13	1,346.05	427.64	1,128.56
Total	7,136.21	3,570.06	6,236.75	1,896.28	598.20	1,175.74

Note 7

Other Non - Financial assets	DSP Low Duration Fund			DSP Equity Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable	DSP Low Duration Fund			DSP Equity Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	597.04	252.60	122.94
Index Futures/ Options	-	-	-	139.09	84.46	150.51
Interest Rate Futures/ Swaps	3.42	-	-	-	-	-
Total	3.42	-	-	736.13	337.06	273.45

Note 9

Payables	DSP Low Duration Fund			DSP Equity Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	6,713.69	2,570.16	-	-	-	-
Income distribution payable	-	0.91	-	-	0.39	0.04
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	253.95	334.07	37.96	14.54	117.85	53.07

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 9

Payables	DSP Low Duration Fund			DSP Equity Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	35.90	37.18	70.47	32.05	17.53	5.97
Other Liabilities*	34.80	0.08	6.19	161.58	0.41	0.52
Total	7,038.34	2,942.40	114.62	208.17	136.18	59.60

* Other Liabilities includes income unit Pending allotment , Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Low Duration Fund			DSP Equity Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Low Duration Fund			DSP Equity Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	88.77	79.43	98.90	27.76	14.74	15.45
Trusteeship Fees Payable	1.36	1.18	1.09	0.30	0.19	0.12
Commission to Distributors Payable	25.58	28.89	32.82	32.56	24.31	26.40
Custodian Fees and Expenses Payable	0.10	0.08	0.01	0.02	0.01	-
Registrar Fees and Expenses Payable	3.75	2.75	3.16	3.33	1.83	1.61
Audit Fees Payable	1.90	2.14	2.70	0.37	0.31	0.27
Investor Education & Awareness Expenses Payable	70.58	89.20	89.44	13.48	12.69	8.46
Brokerage & Transaction Costs Payable	7.62	4.60	4.01	11.18	4.66	3.80
Sundry Creditors	-	-	-	0.04	0.03	-
Others						
Provision for Operating Expenses	42.24	4.16	2.49	1.89	1.23	0.46
Total	241.90	212.43	234.62	90.93	60.00	56.57

Note 12

Other Non-Financial Liabilities	DSP Low Duration Fund			DSP Equity Savings Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	14.44	23.75	13.11	4.36	9.87	11.69
Security Lending Fee received in advance	-	-	-	-	-	-
Total	14.44	23.75	13.11	4.36	9.87	11.69

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 1

₹ in Lacs

Cash and cash equivalents	DSP Nifty 50 Equal Weight Index Fund(erstwhile known as DSP Equal Nifty 50 Fund)			DSP Arbitrage Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREP)s	284.30	133.88	61.01	7,650.20	4,249.56	4,377.33
Total	284.30	133.88	61.01	7,650.20	4,249.56	4,377.33

Note 2

Balances with Banks	DSP Nifty 50 Equal Weight Index Fund(erstwhile known as DSP Equal Nifty 50 Fund)			DSP Arbitrage Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	173.40	305.14	26.22	207.42	2,608.68	203.31
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	173.40	305.14	26.22	207.42	2,608.68	203.31

Note 3

Derivative financial instruments receivable	DSP Nifty 50 Equal Weight Index Fund(erstwhile known as DSP Equal Nifty 50 Fund)			DSP Arbitrage Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	955.12	275.78	407.10
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	955.12	275.78	407.10

Note 4

Receivables	DSP Nifty 50 Equal Weight Index Fund(erstwhile known as DSP Equal Nifty 50 Fund)			DSP Arbitrage Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	2,094.00	13,388.59	384.36	4,323.61
Receivable from AMC	-	-	-	-	-	-
Others						
Receivable - Switch In	0.13	-	-	-	-	-
Other receivable : Net	0.06	0.51	-	0.12	0.16	0.03
Expected Credit Loss						
Total	0.19	0.51	2,094.00	13,388.71	384.52	4,323.64

Note 5

Investments	DSP Nifty 50 Equal Weight Index Fund(erstwhile known as DSP Equal Nifty 50 Fund)			DSP Arbitrage Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	1,19,340.35	50,270.67	31,634.02	2,70,218.99	85,054.64	99,344.13
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	2,499.86	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	-	-	31,211.62
Treasury bills	-	-	-	979.09	2,945.28	9,308.31
Commercial Paper	-	-	-	29,438.28	-	-
Certificate of Deposits	-	-	-	14,535.77	9,847.51	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP Nifty 50 Equal Weight Index Fund(erstwhile known as DSP Equal Nifty 50 Fund)			DSP Arbitrage Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	50,236.15	14,458.98	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	-	-	-
Total	1,19,340.35	50,270.67	31,634.02	3,67,908.14	1,12,306.41	1,39,864.06

Note 6

Other Financial assets	DSP Nifty 50 Equal Weight Index Fund(erstwhile known as DSP Equal Nifty 50 Fund)			DSP Arbitrage Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	0.23	0.05	0.03	19.44	1.08	774.41
Dividend Receivable	-	-	1.03	17.19	15.26	11.24
Margin money	11.63	14.88	20.55	1,052.70	198.33	1,629.85
Total	11.86	14.93	21.61	1,089.33	214.67	2,415.50

Note 7

Other Non - Financial assets	DSP Nifty 50 Equal Weight Index Fund(erstwhile known as DSP Equal Nifty 50 Fund)			DSP Arbitrage Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable	DSP Nifty 50 Equal Weight Index Fund(erstwhile known as DSP Equal Nifty 50 Fund)			DSP Arbitrage Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	3,671.56	1,312.36	1,192.17
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	3,671.56	1,312.36	1,192.17

Note 9

Payables	DSP Nifty 50 Equal Weight Index Fund(erstwhile known as DSP Equal Nifty 50 Fund)			DSP Arbitrage Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	322.95	2,096.32	5,164.23	1,836.57	1,152.86
Income distribution payable	-	-	-	-	-	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	118.76	24.79	82.03	821.86	39.87	152.70

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 9

₹ in Lacs

Payables	DSP Nifty 50 Equal Weight Index Fund(erstwhile known as DSP Equal Nifty 50 Fund)			DSP Arbitrage Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	1.08	3.87	8.94	58.30	35.90	97.77
Other Liabilities*	60.37	1.66	1.35	92.40	-	0.05
Total	180.21	353.27	2,188.64	6,136.79	1,912.34	1,403.38

*Other Liabilities includes income unit Pending allotment, Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Nifty 50 Equal Weight Index Fund(erstwhile known as DSP Equal Nifty 50 Fund)			DSP Arbitrage Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-			-		
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Nifty 50 Equal Weight Index Fund(erstwhile known as DSP Equal Nifty 50 Fund)			DSP Arbitrage Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	21.47	11.42	8.64	95.73	30.73	49.45
Trusteeship Fees Payable	0.38	0.16	0.08	1.33	0.45	0.53
Commission to Distributors Payable	24.48	9.16	4.82	61.07	17.91	22.27
Custodian Fees and Expenses Payable	0.03	0.02	-	0.10	0.03	-
Registrar Fees and Expenses Payable	2.12	0.90	0.59	10.53	3.15	4.95
Audit Fees Payable	0.41	0.24	0.16	1.29	0.79	1.12
Investor Education & Awareness Expenses Payable	14.93	10.64	5.25	49.92	30.89	37.00
Brokerage & Transaction Costs Payable	-	-	-	96.81	28.47	32.49
Sundry Creditors	-	-	-	-	-	-
Others						
Provision for Operating Expenses	15.00	4.84	1.35	9.23	3.20	0.97
Total	78.82	37.38	20.89	326.01	115.62	148.78

Note 12

Other Non-Financial Liabilities	DSP Nifty 50 Equal Weight Index Fund(erstwhile known as DSP Equal Nifty 50 Fund)			DSP Arbitrage Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	3.25	1.31	1.65	12.24	9.56	6.39
Security Lending Fee received in advance	0.11	0.22	0.24	-	-	-
Total	3.36	1.53	1.89	12.24	9.56	6.39

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 1

Cash and cash equivalents	DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)			DSP Healthcare Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREPs)	1,28,673.21	22,417.51	10,700.67	4,303.68	365.50	414.88
Total	1,28,673.21	22,417.51	10,700.67	4,303.68	365.50	414.88

Note 2

Balances with Banks	DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)			DSP Healthcare Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	44.89	40.51	4.71	124.35	68.97	63.24
Deposits with scheduled banks - Margin Deposit	-	-	40.00	-	-	-
Total	44.89	40.51	44.71	124.35	68.97	63.24

Note 3

Derivative financial instruments receivable	DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)			DSP Healthcare Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)			DSP Healthcare Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	-	-	-	-
Receivable from AMC	-	-	-	-	-	-
Others						
Receivable - Switch In	-	-	-	0.59	-	3.83
Other receivable : Net	-	0.02	0.45	0.62	0.71	0.19
Expected Credit Loss						
Total	-	0.02	0.45	1.21	0.71	4.02

Note 5

Investments	DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)			DSP Healthcare Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	-	-	-	2,04,103.62	1,06,935.78	1,10,155.27
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	-	-	-
Treasury bills	-	-	-	-	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)			DSP Healthcare Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	27,119.37	13,218.74	19,016.68
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	-	-	-
Total	-	-	-	2,31,222.99	1,20,154.52	1,29,171.95

Note 6

Other Financial assets	DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)			DSP Healthcare Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	107.42	6.12	1.84	3.55	0.31	0.08
Dividend Receivable	-	-	-	-	-	-
Margin money	646.24	134.18	60.47	63.75	27.12	35.11
Total	753.66	140.30	62.31	67.30	27.43	35.19

Note 7

Other Non - Financial assets	DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)			DSP Healthcare Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	1.42	-	-	-	-
Total	-	1.42	-	-	-	-

Note 8

Derivative financial instruments payable	DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)			DSP Healthcare Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)			DSP Healthcare Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	-	-	-	-	-
Income distribution payable	-	0.40	0.03	-	-	0.01
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	-	-	-	84.41	104.71	143.97

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 9

Payables	DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)			DSP Healthcare Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	-	-	-	11.66	16.39	115.75
Other Liabilities*	0.03	-	0.01	40.92	2.17	3.85
Total	0.03	0.40	0.04	136.99	123.27	263.58

* Other Liabilities includes income unit Pending allotment , Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)			DSP Healthcare Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-			-		
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)			DSP Healthcare Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	-	2.19	5.39	91.29	79.81	87.67
Trusteeship Fees Payable	0.44	0.06	0.03	0.78	0.42	0.40
Commission to Distributors Payable	-	-	-	183.50	143.18	164.80
Custodian Fees and Expenses Payable	-	-	-	0.07	0.03	-
Registrar Fees and Expenses Payable	0.93	0.17	0.09	8.24	4.08	4.95
Audit Fees Payable	0.43	0.09	0.08	0.90	0.74	0.89
Investor Education & Awareness Expenses Payable	15.69	4.07	2.40	34.53	31.16	29.89
Brokerage & Transaction Costs Payable	1.01	0.21	0.10	0.04	0.02	-
Sundry Creditors	1.16	1.38	-	-	-	-
Others						
Provision for Operating Expenses	53.76	7.92	3.47	12.32	7.82	5.10
Total	73.42	16.09	11.56	331.67	267.26	293.70

Note 12

Other Non-Financial Liabilities	DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)			DSP Healthcare Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	64.84	12.86	3.81	17.25	18.49	26.60
Security Lending Fee received in advance	-	-	-	-	-	-
Total	64.84	12.86	3.81	17.25	18.49	26.60

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date
Note 1

₹ in Lacs

Cash and cash equivalents	DSP Corporate Bond Fund			DSP Overnight Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREPs)	2,704.47	30,359.26	5,957.84	1,05,366.66	1,93,987.12	3,01,402.83
Total	2,704.47	30,359.26	5,957.84	1,05,366.66	1,93,987.12	3,01,402.83

Note 2

Balances with Banks	DSP Corporate Bond Fund			DSP Overnight Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	58.26	6,255.89	143.70	2,436.20	715.44	187.99
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	58.26	6,255.89	143.70	2,436.20	715.44	187.99

Note 3

Derivative financial instruments receivable	DSP Corporate Bond Fund			DSP Overnight Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP Corporate Bond Fund			DSP Overnight Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	-	999.64	-	-
Receivable from AMC	-	-	-	-	-	-
Others	-	-	-	-	-	-
Receivable - Switch In	-	-	-	-	-	-
Other receivable : Net	0.81	0.58	0.35	3.33	2.89	0.89
Expected Credit Loss	-	-	-	-	-	-
Total	0.81	0.58	0.35	1,002.97	2.89	0.89

Note 5

Investments	DSP Corporate Bond Fund			DSP Overnight Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	-	-	-	-	-	-
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	2,14,474.64	1,56,892.82	1,65,942.65	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	36,749.58	62,157.93	71,725.39	-	-	-
Treasury bills	-	-	-	15,975.99	13,455.87	11,981.13
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments Particulars	DSP Corporate Bond Fund			DSP Overnight Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	674.12	-	-	-	-	-
Total	2,51,898.34	2,19,050.75	2,37,668.04	15,975.99	13,455.87	11,981.13

Note 6

Other Financial assets Particulars	DSP Corporate Bond Fund			DSP Overnight Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	8,639.99	6,750.47	7,224.22	92.52	45.30	31.90
Dividend Receivable	-	-	-	-	-	-
Margin money	129.30	141.41	393.90	661.93	804.97	690.01
Total	8,769.29	6,891.88	7,618.12	754.45	850.27	721.91

Note 7

Other Non - Financial assets Particulars	DSP Corporate Bond Fund			DSP Overnight Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable Particulars	DSP Corporate Bond Fund			DSP Overnight Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	3,671.56	1,312.36	1,192.17
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	3,671.56	1,312.36	1,192.17

Note 9

Payables Particulars	DSP Corporate Bond Fund			DSP Overnight Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	1,545.13	7,588.38	2,534.00	-	-	-
Income distribution payable	-	-	-	-	0.01	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	2.82	12.71	1.12	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 9

₹ in Lacs

Payables	DSP Corporate Bond Fund			DSP Overnight Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	5.99	1.35	2.28	-	-	-
Other Liabilities*	0.01	5.01	2.06	2,354.14	65.17	114.84
Total	1,553.95	7,607.45	2,539.46	2,354.14	65.18	114.84

*Other Liabilities includes income unit Pending allotment, Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Corporate Bond Fund			DSP Overnight Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Corporate Bond Fund			DSP Overnight Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	49.88	39.40	63.28	10.43	18.57	25.52
Trusteeship Fees Payable	0.95	0.78	0.60	1.20	1.31	0.78
Commission to Distributors Payable	21.55	15.80	13.54	6.39	6.59	3.23
Custodian Fees and Expenses Payable	0.06	0.05	0.01	-	-	-
Registrar Fees and Expenses Payable	6.92	5.51	7.99	2.41	2.40	3.05
Audit Fees Payable	1.37	1.50	1.50	1.79	2.81	1.43
Investor Education & Awareness Expenses Payable	50.05	62.69	52.17	76.83	126.26	52.92
Brokerage & Transaction Costs Payable	0.89	0.75	2.35	7.13	4.86	4.15
Sundry Creditors	-	-	-	-	-	-
Others						
Provision for Operating Expenses	7.34	0.70	0.90	5.86	3.29	1.82
Total	139.01	127.18	142.34	112.04	166.09	92.90

Note 12

Other Non-Financial Liabilities	DSP Corporate Bond Fund			DSP Overnight Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	4.93	8.83	6.80	56.45	33.35	51.00
Security Lending Fee received in advance	-	-	-	-	-	-
Total	4.93	8.83	6.80	56.45	33.35	51.00

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 1

Cash and cash equivalents	DSP Nifty 50 Index Fund			DSP Nifty Next 50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREP)s	142.18	64.33	84.45	225.77	154.06	33.18
Total	142.18	64.33	84.45	225.77	154.06	33.18

Note 2

Balances with Banks	DSP Nifty 50 Index Fund			DSP Nifty Next 50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	47.41	58.78	25.24	82.76	25.51	69.99
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	47.41	58.78	25.24	82.76	25.51	69.99

Note 3

Derivative financial instruments receivable	DSP Nifty 50 Index Fund			DSP Nifty Next 50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP Nifty 50 Index Fund			DSP Nifty Next 50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	125.82	-	-	2,429.32
Receivable from AMC	-	0.01	-	-	-	-
Others	-	-	-	-	-	-
Receivable - Switch In	-	-	0.17	-	-	-
Other receivable : Net	0.03	0.02	0.02	0.45	0.02	0.01
Expected Credit Loss	-	-	-	-	-	-
Total	0.03	0.03	126.01	0.45	0.02	2,429.33

Note 5

Investments	DSP Nifty 50 Index Fund			DSP Nifty Next 50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	50,480.35	29,990.18	18,150.99	46,716.22	23,838.00	18,439.75
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	-	-	-
Treasury bills	-	-	-	-	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP Nifty 50 Index Fund			DSP Nifty Next 50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	-	-	-
Total	50,480.35	29,990.18	18,150.99	46,716.22	23,838.00	18,439.75

Note 6

Other Financial assets	DSP Nifty 50 Index Fund			DSP Nifty Next 50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	0.12	0.02	0.02	0.18	0.04	0.01
Dividend Receivable	-	-	0.15	16.20	1.68	11.36
Margin money	6.44	12.98	2.89	5.08	1.99	1.72
Total	6.56	13.00	3.06	21.46	3.71	13.09

Note 7

Other Non - Financial assets	DSP Nifty 50 Index Fund			DSP Nifty Next 50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable	DSP Nifty 50 Index Fund			DSP Nifty Next 50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP Nifty 50 Index Fund			DSP Nifty Next 50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	38.17	172.78	119.90	129.88	2,506.59
Income distribution payable	-	-	-	-	-	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	69.18	42.05	36.17	50.40	26.17	38.93

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 9

Payables	DSP Nifty 50 Index Fund			DSP Nifty Next 50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	16.35	16.86	16.91	3.48	3.72	6.77
Other Liabilities*	22.96	7.34	3.53	14.32	-	0.42
Total	108.49	104.42	229.39	188.10	159.77	2,552.71

* Other Liabilities includes income unit Pending allotment , Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Nifty 50 Index Fund			DSP Nifty Next 50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Nifty 50 Index Fund			DSP Nifty Next 50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	5.73	4.48	2.61	7.94	5.03	4.12
Trusteeship Fees Payable	0.16	0.10	0.03	0.14	0.08	0.06
Commission to Distributors Payable	3.87	1.56	1.12	6.76	2.44	1.71
Custodian Fees and Expenses Payable	0.01	0.01	-	0.01	0.01	-
Registrar Fees and Expenses Payable	0.90	0.50	0.33	0.82	0.41	0.35
Audit Fees Payable	0.21	0.15	0.09	0.18	0.15	0.09
Investor Education & Awareness Expenses Payable	7.56	5.78	2.94	6.11	5.54	3.27
Brokerage & Transaction Costs Payable	-	-	-	-	-	-
Sundry Creditors	-	0.01	-	-	-	-
Others						
Provision for Operating Expenses	7.38	2.65	1.07	5.78	1.79	0.85
Total	25.82	15.24	8.19	27.74	15.45	10.45

Note 12

Other Non-Financial Liabilities	DSP Nifty 50 Index Fund			DSP Nifty Next 50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	1.68	0.69	0.63	1.58	0.76	0.81
Security Lending Fee received in advance	0.01	0.02	0.05	-	6.18	0.59
Total	1.69	0.71	0.68	1.58	6.94	1.40

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date
Note 1

₹ in Lacs

Cash and cash equivalents	DSP Quant Fund			DSP Value Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREPs)	172.89	71.19	582.28	2,849.11	1,707.36	580.30
Total	172.89	71.19	582.28	2,849.11	1,707.36	580.30

Note 2

Balances with Banks	DSP Quant Fund			DSP Value Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	54.69	41.85	34.06	48.70	125.43	39.83
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	54.69	41.85	34.06	48.70	125.43	39.83

Note 3

Derivative financial instruments receivable	DSP Quant Fund			DSP Value Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	0.97	16.61	29.32
Index Futures/ Options	-	-	-	-	-	149.04
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	0.97	16.61	178.36

Note 4

Receivables	DSP Quant Fund			DSP Value Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	10,016.76	-	-	-	-	160.51
Receivable from AMC	-	-	-	-	-	-
Others						
Receivable - Switch In	-	-	0.02	0.01	-	0.02
Other receivable : Net	0.42	0.39	0.02	0.05	0.05	0.01
Expected Credit Loss						
Total	10,017.18	0.39	0.04	0.06	0.05	160.54

Note 5

Investments	DSP Quant Fund			DSP Value Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	1,20,997.18	1,20,124.60	1,33,095.56	54,977.46	38,559.00	41,021.76
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	-	-	-
Treasury bills	-	-	-	-	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 5

₹ in Lacs

Investments Particulars	DSP Quant Fund			DSP Value Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	24,244.06	17,583.62	16,685.60
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	-	-	-
Total	1,20,997.18	1,20,124.60	1,33,095.56	79,221.52	56,142.62	57,707.36

Note 6

Other Financial assets Particulars	DSP Quant Fund			DSP Value Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	0.15	0.04	0.10	2.26	0.46	0.13
Dividend Receivable	-	-	54.87	2.81	-	23.81
Margin money	10.97	159.72	108.39	1,395.84	980.31	1,686.16
Total	11.12	159.76	163.36	1,400.91	980.77	1,710.10

Note 7

Other Non - Financial assets Particulars	DSP Quant Fund			DSP Value Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable Particulars	DSP Quant Fund			DSP Value Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	67.01	50.87	37.48
Index Futures/ Options	-	-	-	-	-	130.73
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	67.01	50.87	168.21

Note 9

Payables Particulars	DSP Quant Fund			DSP Value Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	9,768.11	-	-	2,411.77	-	223.20
Income distribution payable	-	-	-	-	-	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	78.44	76.25	42.88	121.25	28.76	36.00

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 9

₹ in Lacs

Payables	DSP Quant Fund			DSP Value Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	17.22	27.16	5.97	28.08	5.68	15.90
Other Liabilities*	6.52	0.41	1.89	9.91	7.56	2.63
Total	9,870.29	103.82	50.74	2,571.01	42.00	277.73

*Other Liabilities includes income unit Pending allotment, Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Quant Fund			DSP Value Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Quant Fund			DSP Value Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	48.47	47.87	67.09	41.69	30.34	34.95
Trusteeship Fees Payable	0.48	0.45	0.39	0.29	0.19	0.16
Commission to Distributors Payable	35.14	34.80	35.34	35.70	26.32	25.58
Custodian Fees and Expenses Payable	0.04	0.04	-	0.02	0.01	-
Registrar Fees and Expenses Payable	4.29	4.13	5.05	2.85	1.98	2.27
Audit Fees Payable	0.67	0.82	0.75	0.36	0.35	0.34
Investor Education & Awareness Expenses Payable	24.23	33.64	24.56	13.51	15.05	11.60
Brokerage & Transaction Costs Payable	-	0.05	0.68	1.82	1.00	1.23
Sundry Creditors	-	-	-	-	-	-
Others						
Provision for Operating Expenses	12.59	6.35	2.83	8.79	3.62	3.23
Total	125.91	128.15	136.69	105.03	78.86	79.36

Note 12

Other Non-Financial Liabilities	DSP Quant Fund			DSP Value Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	6.85	4.80	8.82	8.07	3.19	7.13
Security Lending Fee received in advance	-	-	-	-	-	-
Total	6.85	4.80	8.82	8.07	3.19	7.13

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 1

Cash and cash equivalents	DSP Floater Fund			DSP Nifty 50 Equal Weight ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREP)s	1,990.34	1,014.00	9,700.97	69.12	5.92	201.97
Total	1,990.34	1,014.00	9,700.97	69.12	5.92	201.97

Note 2

Balances with Banks	DSP Floater Fund			DSP Nifty 50 Equal Weight ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	29.71	38.70	251.67	2.36	1.95	198.15
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	29.71	38.70	251.67	2.36	1.95	198.15

Note 3

Derivative financial instruments receivable	DSP Floater Fund			DSP Nifty 50 Equal Weight ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	165.57	42.20	-	-	-
Total	-	165.57	42.20	-	-	-

Note 4

Receivables	DSP Floater Fund			DSP Nifty 50 Equal Weight ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	3,115.09	-	-	11.74	-	247.42
Receivable from AMC	-	-	-	-	-	-
Others	-	-	-	-	-	-
Receivable - Switch In	-	-	-	-	-	-
Other receivable : Net	0.24	0.18	0.07	0.07	0.06	-
Expected Credit Loss	-	-	-	-	-	-
Total	3,115.33	0.18	0.07	11.81	0.06	247.42

Note 5

Investments	DSP Floater Fund			DSP Nifty 50 Equal Weight ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	-	-	-	17,413.60	5,128.32	3,856.05
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	15,875.94	-	-	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	57,395.62	74,210.03	1,82,158.41	-	-	-
Treasury bills	-	98.19	-	-	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	7,272.11	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP Floater Fund			DSP Nifty 50 Equal Weight ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	303.44	-	-	-	-	-
Total	80,847.11	74,308.22	1,82,158.41	17,413.60	5,128.32	3,856.05

Note 6

Other Financial assets	DSP Floater Fund			DSP Nifty 50 Equal Weight ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	1,776.72	1,881.08	2,477.02	0.03	-	0.02
Dividend Receivable	-	-	-	-	-	0.12
Margin money	194.84	117.75	296.20	0.69	1.27	2.30
Total	1,971.56	1,998.83	2,773.22	0.72	1.27	2.44

Note 7

Other Non - Financial assets	DSP Floater Fund			DSP Nifty 50 Equal Weight ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	0.44	-
Total	-	-	-	-	0.44	-

Note 8

Derivative financial instruments payable	DSP Floater Fund			DSP Nifty 50 Equal Weight ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	14.47	-	-	-	-	-
Total	14.47	-	-	-	-	-

Note 9

Payables	DSP Floater Fund			DSP Nifty 50 Equal Weight ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	-	-	72.02	-	639.07
Income distribution payable	-	-	-	-	-	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	2.24	7.70	14.32	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 9

Payables	DSP Floater Fund			DSP Nifty 50 Equal Weight ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	10.39	14.55	26.54	-	-	-
Other Liabilities*	0.19	0.01	0.07	-	-	0.02
Total	12.82	22.26	40.93	72.02	-	639.09

* Other Liabilities includes income unit Pending allotment , Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Floater Fund			DSP Nifty 50 Equal Weight ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Floater Fund			DSP Nifty 50 Equal Weight ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	9.86	15.96	51.88	3.13	3.88	0.38
Trusteeship Fees Payable	0.36	0.37	0.86	0.05	0.03	-
Commission to Distributors Payable	3.95	4.63	18.18	-	-	-
Custodian Fees and Expenses Payable	0.01	-	-	0.01	-	-
Registrar Fees and Expenses Payable	2.35	2.41	6.77	-	-	-
Audit Fees Payable	0.50	0.88	1.61	0.04	-	-
Investor Education & Awareness Expenses Payable	17.53	35.21	50.92	1.77	1.19	0.72
Brokerage & Transaction Costs Payable	2.27	2.35	1.11	-	-	-
Sundry Creditors	-	-	-	-	-	0.17
Others						
Provision for Operating Expenses	10.70	1.56	2.11	2.35	1.43	0.29
Total	47.53	63.37	133.44	7.35	6.53	1.56

Note 12

Other Non-Financial Liabilities	DSP Floater Fund			DSP Nifty 50 Equal Weight ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	1.18	4.46	6.83	0.48	0.36	0.15
Security Lending Fee received in advance	-	-	-	0.01	-	-
Total	1.18	4.46	6.83	0.49	0.36	0.15

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date
Note 1

₹ in Lacs

Cash and cash equivalents	DSP Nifty 50 ETF			DSP Nifty Midcap 150 Quality 50 ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREPs)	113.33	2.88	0.79	11.97	7.54	4.26
Total	113.33	2.88	0.79	11.97	7.54	4.26

Note 2

Balances with Banks	DSP Nifty 50 ETF			DSP Nifty Midcap 150 Quality 50 ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	1.70	0.59	6.80	3.89	2.50	1.20
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	1.70	0.59	6.80	3.89	2.50	1.20

Note 3

Derivative financial instruments receivable	DSP Nifty 50 ETF			DSP Nifty Midcap 150 Quality 50 ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP Nifty 50 ETF			DSP Nifty Midcap 150 Quality 50 ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	5.81	-	15.92	-	-	0.07
Receivable from AMC	-	-	0.53	-	-	-
Others						
Receivable - Switch In	-	-	-	-	-	-
Other receivable : Net	-	0.05	-	0.10	0.01	-
Expected Credit Loss		0.01				
Total	5.81	0.06	16.45	0.10	0.01	0.07

Note 5

Investments	DSP Nifty 50 ETF			DSP Nifty Midcap 150 Quality 50 ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	25,228.10	1,035.34	2,251.26	8,081.92	6,741.78	3,975.44
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	-	-	-
Treasury bills	-	-	-	-	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments Particulars	DSP Nifty 50 ETF			DSP Nifty Midcap 150 Quality 50 ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	-	-	-
Total	25,228.10	1,035.34	2,251.26	8,081.92	6,741.78	3,975.44

Note 6

Other Financial assets Particulars	DSP Nifty 50 ETF			DSP Nifty Midcap 150 Quality 50 ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	0.04	-	-	0.01	-	-
Dividend Receivable	-	-	0.03	0.86	12.57	0.53
Margin money	0.71	0.14	0.60	0.33	0.53	6.10
Total	0.75	0.14	0.63	1.20	13.10	6.63

Note 7

Other Non - Financial assets Particulars	DSP Nifty 50 ETF			DSP Nifty Midcap 150 Quality 50 ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	2.17	-	-	0.39	-
Total	-	2.17	-	-	0.39	-

Note 8

Derivative financial instruments payable Particulars	DSP Nifty 50 ETF			DSP Nifty Midcap 150 Quality 50 ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables Particulars	DSP Quant Fund			DSP Value Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	115.16	-	15.79	-	-	3.21
Income distribution payable	-	-	-	-	-	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 9

₹ in Lacs

Payables	DSP Nifty 50 ETF			DSP Nifty Midcap 150 Quality 50 ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	-	-	-	-	-	-
Other Liabilities*	-	-	0.02	-	-	0.01
Total	115.16	-	15.81	-	-	3.22

*Other Liabilities includes income unit Pending allotment, Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Nifty 50 ETF			DSP Nifty Midcap 150 Quality 50 ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Nifty 50 ETF			DSP Nifty Midcap 150 Quality 50 ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	0.46	-	-	1.69	5.24	0.28
Trusteeship Fees Payable	0.03	-	-	0.03	0.03	-
Commission to Distributors Payable	-	-	-	-	-	-
Custodian Fees and Expenses Payable	0.01	-	-	0.01	-	-
Registrar Fees and Expenses Payable	-	-	-	-	-	-
Audit Fees Payable	0.04	-	-	-	-	-
Investor Education & Awareness Expenses Payable	1.35	0.40	0.48	1.43	1.56	0.62
Brokerage & Transaction Costs Payable	-	-	-	-	-	-
Sundry Creditors	0.43	-	0.11	-	-	0.12
Others						
Provision for Operating Expenses	1.48	0.39	-	2.17	1.21	0.36
Total	3.80	0.79	0.59	5.33	8.04	1.38

Note 12

Other Non-Financial Liabilities	DSP Nifty 50 ETF			DSP Nifty Midcap 150 Quality 50 ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	0.08	-	0.12	0.19	0.52	0.17
Security Lending Fee received in advance	-	-	-	0.09	0.01	-
Total	0.08	-	0.12	0.28	0.53	0.17

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 1

Cash and cash equivalents	DSP Global Innovation Fund of Fund			DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREPs)	748.07	1,125.14	1,009.87	6,290.12	15,287.51	6,786.18
Total	748.07	1,125.14	1,009.87	6,290.12	15,287.51	6,786.18

Note 2

Balances with Banks	DSP Global Innovation Fund of Fund			DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	89.74	72.22	37.87	40.98	4,945.73	109.85
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	89.74	72.22	37.87	40.98	4,945.73	109.85

Note 3

Derivative financial instruments receivable	DSP Global Innovation Fund of Fund			DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP Global Innovation Fund of Fund			DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	-	-	-	-
Receivable from AMC	-	-	1.69	-	-	-
Others	-	-	-	-	-	-
Receivable - Switch In	6.38	-	0.05	-	-	-
Other receivable : Net	-	-	-	0.16	-	-
Expected Credit Loss	-	-	-	-	-	-
Total	6.38	-	1.74	0.16	-	-

Note 5

Investments	DSP Global Innovation Fund of Fund			DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	-	-	-	-	-	-
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	2,22,052.33	1,95,439.24	22,145.30
Treasury bills	-	-	-	-	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP Global Innovation Fund of Fund			DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	76,021.68	43,618.53	13,476.76	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	-	-	-
Total	76,021.68	43,618.53	13,476.76	2,22,052.33	1,95,439.24	22,145.30

Note 6

Other Financial assets	DSP Global Innovation Fund of Fund			DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	0.71	0.31	0.17	3,473.83	2,863.96	332.26
Dividend Receivable	-	-	-	-	-	-
Margin money	14.02	11.37	12.00	128.38	204.04	300.00
Total	14.73	11.68	12.17	3,602.21	3,068.00	632.26

Note 7

Other Non - Financial assets	DSP Global Innovation Fund of Fund			DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	4.22	1.53	-	-	-	-
Total	4.22	1.53	-	-	-	-

Note 8

Derivative financial instruments payable	DSP Global Innovation Fund of Fund			DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP Global Innovation Fund of Fund			DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	-	-	2,585.13	4,067.72	525.87
Income distribution payable	-	-	-	-	-	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	113.18	107.25	54.46	-	0.07	0.04

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 9

Payables	DSP Global Innovation Fund of Fund			DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	9.45	52.90	21.73	0.70	-	-
Other Liabilities*	25.92	0.90	7.36	-	55.00	-
Total	148.55	161.05	83.55	2,585.83	4,122.79	525.91

* Other Liabilities includes income unit Pending allotment , Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Global Innovation Fund of Fund			DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Global Innovation Fund of Fund			DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	10.35	5.20	-	5.12	10.39	0.27
Trusteeship Fees Payable	0.26	0.13	-	0.84	0.43	-
Commission to Distributors Payable	43.46	35.13	3.12	6.25	4.41	0.12
Custodian Fees and Expenses Payable	-	-	-	-	-	-
Registrar Fees and Expenses Payable	1.11	1.44	0.49	6.09	2.74	0.14
Audit Fees Payable	0.31	0.18	-	1.17	0.50	-
Investor Education & Awareness Expenses Payable	11.72	7.63	2.62	41.72	21.18	4.86
Brokerage & Transaction Costs Payable	0.01	0.01	0.01	0.07	1.67	0.53
Sundry Creditors	-	0.18	-	-	0.14	-
Others						
Provision for Operating Expenses	17.70	7.04	-	16.29	5.44	0.31
Total	84.92	56.94	6.24	77.55	46.90	6.23

Note 12

Other Non-Financial Liabilities	DSP Global Innovation Fund of Fund			DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	2.15	0.64	0.34	1.09	4.92	1.50
Security Lending Fee received in advance	-	-	-	-	-	-
Total	2.15	0.64	0.34	1.09	4.92	1.50

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 1

₹ in Lacs

Cash and cash equivalents	DSP Nifty Midcap 150 Quality 50 Index Fund			DSP Silver ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREPs)	36.71	60.06	-	1.10	0.34	-
Total	36.71	60.06	-	1.10	0.34	-

Note 2

Balances with Banks	DSP Nifty Midcap 150 Quality 50 Index Fund			DSP Silver ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	23.56	10.68	-	1.11	6.55	-
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	23.56	10.68	-	1.11	6.55	-

Note 3

Derivative financial instruments receivable	DSP Nifty Midcap 150 Quality 50 Index Fund			DSP Silver ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP Nifty Midcap 150 Quality 50 Index Fund			DSP Silver ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	-	-	-	-
Receivable from AMC	-	-	-	-	-	-
Others						
Receivable - Switch In	-	-	-	-	-	-
Other receivable : Net	-	-	-	0.09	-	-
Expected Credit Loss						
Total	-	-	-	0.09	-	-

Note 5

Investments	DSP Nifty Midcap 150 Quality 50 Index Fund			DSP Silver ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	20,979.79	14,064.57	-	-	-	-
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	-	-	-
Treasury bills	-	-	-	-	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP Nifty Midcap 150 Quality 50 Index Fund			DSP Silver ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	9,695.04	4,075.89	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	-	-	-
Total	20,979.79	14,064.57	-	9,695.04	4,075.89	-

Note 6

Other Financial assets	DSP Nifty Midcap 150 Quality 50 Index Fund			DSP Silver ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	0.03	0.02	-	-	-	-
Dividend Receivable	2.23	25.97	-	-	-	-
Margin money	1.42	10.04	-	0.14	0.28	-
Total	3.68	36.03	-	0.14	0.28	-

Note 7

Other Non - Financial assets	DSP Nifty Midcap 150 Quality 50 Index Fund			DSP Silver ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	266.18	105.18	-
Prepaid Expenses	-	0.15	-	-	-	-
Total	-	0.15	-	266.18	105.18	-

Note 8

Derivative financial instruments payable	DSP Nifty Midcap 150 Quality 50 Index Fund			DSP Silver ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP Nifty Midcap 150 Quality 50 Index Fund			DSP Silver ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	53.19	-	-	-	-
Income distribution payable	-	-	-	-	-	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	9.09	7.72	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 9

₹ in Lacs

Payables	DSP Nifty Midcap 150 Quality 50 Index Fund			DSP Silver ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	13.60	5.66	-	-	-	-
Other Liabilities*	8.73	0.23	-	-	-	-
Total	31.42	66.80	-	-	-	-

*Other Liabilities includes income unit Pending allotment, Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Nifty Midcap 150 Quality 50 Index Fund			DSP Silver ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Nifty Midcap 150 Quality 50 Index Fund			DSP Silver ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	4.01	1.94	-	0.54	1.00	-
Trusteeship Fees Payable	0.06	0.06	-	0.02	-	-
Commission to Distributors Payable	3.00	2.67	-	-	-	-
Custodian Fees and Expenses Payable	0.02	-	-	11.65	0.83	-
Registrar Fees and Expenses Payable	0.38	0.27	-	-	-	-
Audit Fees Payable	0.09	0.06	-	0.16	-	-
Investor Education & Awareness Expenses Payable	3.40	3.42	-	1.10	0.57	-
Brokerage & Transaction Costs Payable	-	-	-	-	-	-
Sundry Creditors	0.01	0.01	-	-	0.02	-
Others						
Provision for Operating Expenses	2.94	1.11	-	1.03	0.73	-
Total	13.91	9.54	-	14.50	3.15	-

Note 12

Other Non-Financial Liabilities	DSP Nifty Midcap 150 Quality 50 Index Fund			DSP Silver ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	0.49	0.29	-	0.07	1.92	-
Security Lending Fee received in advance	0.75	0.40	-	-	-	-
Total	1.24	0.69	-	0.07	1.92	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 1

Cash and cash equivalents	DSP NIFTY BANK ETF			DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREP)s	266.39	18.53	-	717.98	8,957.04	-
Total	266.39	18.53	-	717.98	8,957.04	-

Note 2

Balances with Banks	DSP NIFTY BANK ETF			DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	2.49	1.33	-	7.62	533.09	-
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	2.49	1.33	-	7.62	533.09	-

Note 3

Derivative financial instruments receivable	DSP NIFTY BANK ETF			DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP NIFTY BANK ETF			DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	6.04	-	-	-	-	-
Receivable from AMC	-	-	-	-	-	-
Others	-	-	-	-	-	-
Receivable - Switch In	-	-	-	-	-	-
Other receivable : Net	0.11	-	-	0.01	-	-
Expected Credit Loss	-	-	-	-	-	-
Total	6.15	-	-	0.01	-	-

Note 5

Investments	DSP NIFTY BANK ETF			DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	21,555.60	5,965.25	-	-	-	-
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	33,851.30	28,796.07	-
Treasury bills	-	-	-	-	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP NIFTY BANK ETF			DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	-	-	-
Total	21,555.60	5,965.25	-	33,851.30	28,796.07	-

Note 6

Other Financial assets	DSP NIFTY BANK ETF			DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	0.10	0.01	-	367.68	332.19	-
Dividend Receivable	-	-	-	-	-	-
Margin money	1.82	0.72	-	34.00	117.32	-
Total	1.92	0.73	-	401.68	449.51	-

Note 7

Other Non - Financial assets	DSP NIFTY BANK ETF			DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable	DSP NIFTY BANK ETF			DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP NIFTY BANK ETF			DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	262.62	14.99	-	-	7,050.34	-
Income distribution payable	-	-	-	-	-	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	-	-	-	0.10	0.04	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 9

Payables	DSP NIFTY BANK ETF			DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	-	-	-	-	0.03	-
Other Liabilities*	-	-	-	0.32	1.53	-
Total	262.62	14.99	-	0.42	7,051.94	-

* Other Liabilities includes income unit Pending allotment , Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP NIFTY BANK ETF			DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP NIFTY BANK ETF			DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	1.90	-	-	2.70	1.11	-
Trusteeship Fees Payable	0.06	-	-	0.13	0.02	-
Commission to Distributors Payable	-	-	-	2.86	1.29	-
Custodian Fees and Expenses Payable	0.01	-	-	-	-	-
Registrar Fees and Expenses Payable	-	-	-	0.61	0.28	-
Audit Fees Payable	0.07	-	-	0.17	0.02	-
Investor Education & Awareness Expenses Payable	2.21	0.35	-	6.03	3.25	-
Brokerage & Transaction Costs Payable	-	-	-	0.10	0.33	-
Sundry Creditors	-	0.03	-	-	-	-
Others						
Provision for Operating Expenses	2.91	0.23	-	4.15	0.60	-
Total	7.16	0.61	-	16.75	6.90	-

Note 12

Other Non-Financial Liabilities	DSP NIFTY BANK ETF			DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	0.41	0.27	-	14.15	1.08	-
Security Lending Fee received in advance	-	0.02	-	-	-	-
Total	0.41	0.29	-	14.15	1.08	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 1

₹ in Lacs

Cash and cash equivalents	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund			DSP FMP - Series 264 - 60M - 17D		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREPs)	204.72	1,677.46	-	174.11	15.87	155.96
Total	204.72	1,677.46	-	174.11	15.87	155.96

Note 2

Balances with Banks	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund			DSP FMP - Series 264 - 60M - 17D		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	2.75	119.59	-	1.80	2.02	1.86
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	2.75	119.59	-	1.80	2.02	1.86

Note 3

Derivative financial instruments receivable	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund			DSP FMP - Series 264 - 60M - 17D		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund			DSP FMP - Series 264 - 60M - 17D		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	-	-	-	-
Receivable from AMC	-	-	-	-	-	0.72
Others						
Receivable - Switch In	-	-	-	-	-	-
Other receivable : Net	-	0.02	-	-	-	-
Expected Credit Loss						
Total	-	0.02	-	-	-	0.72

Note 5

Investments	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund			DSP FMP - Series 264 - 60M - 17D		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	-	-	-	-	-	-
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	7,830.32	7,152.74	-	4,449.85	4,317.92	4,046.54
Treasury bills	-	-	-	23.70	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund			DSP FMP - Series 264 - 60M - 17D		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	-	-	-
Total	7,830.32	7,152.74	-	4,473.55	4,317.92	4,046.54

Note 6

Other Financial assets	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund			DSP FMP - Series 264 - 60M - 17D		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	88.25	96.42	-	7.47	6.96	2.36
Dividend Receivable	-	-	-	-	-	-
Margin money	17.53	5.00	-	7.40	6.90	2.60
Total	105.78	101.42	-	14.87	13.86	4.96

Note 7

Other Non - Financial assets	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund			DSP FMP - Series 264 - 60M - 17D		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund			DSP FMP - Series 264 - 60M - 17D		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund			DSP FMP - Series 264 - 60M - 17D		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	513.71	-	-	-	-
Income distribution payable	-	-	-	-	-	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	0.07	0.03	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 9

₹ in Lacs

Payables	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund			DSP FMP - Series 264 - 60M - 17D		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	-	-	-	-	-	-
Other Liabilities*	0.07	-	-	-	-	0.01
Total	0.14	513.74	-	-	-	0.01

*Other Liabilities includes income unit Pending allotment, Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund			DSP FMP - Series 264 - 60M - 17D		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund			DSP FMP - Series 264 - 60M - 17D		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	1.11	0.15	-	0.76	0.82	0.42
Trusteeship Fees Payable	0.03	-	-	0.03	-	-
Commission to Distributors Payable	0.58	0.28	-	0.37	0.35	0.34
Custodian Fees and Expenses Payable	-	-	-	-	-	-
Registrar Fees and Expenses Payable	0.16	0.10	-	0.03	0.03	0.03
Audit Fees Payable	0.05	-	-	-	-	-
Investor Education & Awareness Expenses Payable	1.64	1.23	-	0.88	1.09	0.91
Brokerage & Transaction Costs Payable	0.01	0.08	-	-	-	-
Sundry Creditors	-	-	-	-	-	-
Others						
Provision for Operating Expenses	2.38	0.40	-	0.65	0.81	0.39
Total	5.96	2.24	-	2.72	3.10	2.09

Note 12

Other Non-Financial Liabilities	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund			DSP FMP - Series 264 - 60M - 17D		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	0.14	0.22	-	0.03	0.03	0.01
Security Lending Fee received in advance	-	-	-	-	-	-
Total	0.14	0.22	-	0.03	0.03	0.01

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 1

Cash and cash equivalents	DSP FMP - Series 267 - 1246 Days			DSP FMP - Series 268 - 1281 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREP)s	55.80	46.78	-	29.01	27.43	-
Total	55.80	46.78	-	29.01	27.43	-

Note 2

Balances with Banks	DSP FMP - Series 267 - 1246 Days			DSP FMP - Series 268 - 1281 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	11.74	14.98	-	2.98	3.59	-
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	11.74	14.98	-	2.98	3.59	-

Note 3

Derivative financial instruments receivable	DSP FMP - Series 267 - 1246 Days			DSP FMP - Series 268 - 1281 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP FMP - Series 267 - 1246 Days			DSP FMP - Series 268 - 1281 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	-	-	-	-
Receivable from AMC	-	-	-	-	-	-
Others	-	-	-	-	-	-
Receivable - Switch In	-	-	-	-	-	-
Other receivable : Net	0.04	-	-	0.02	-	-
Expected Credit Loss	-	-	-	-	-	-
Total	0.04	-	-	0.02	-	-

Note 5

Investments	DSP FMP - Series 267 - 1246 Days			DSP FMP - Series 268 - 1281 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	-	-	-	-	-	-
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	62,448.01	57,985.62	-	11,312.54	10,564.20	-
Treasury bills	312.95	364.07	-	23.70	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP FMP - Series 267 - 1246 Days			DSP FMP - Series 268 - 1281 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	-	-	-
Total	62,760.96	58,349.69	-	11,336.24	10,564.20	-

Note 6

Other Financial assets	DSP FMP - Series 267 - 1246 Days			DSP FMP - Series 268 - 1281 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	0.05	0.01	-	214.62	193.42	-
Dividend Receivable	-	-	-	-	-	-
Margin money	3.60	2.10	-	2.50	8.00	-
Total	3.65	2.11	-	217.12	201.42	-

Note 7

Other Non - Financial assets	DSP FMP - Series 267 - 1246 Days			DSP FMP - Series 268 - 1281 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable	DSP FMP - Series 267 - 1246 Days			DSP FMP - Series 268 - 1281 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP FMP - Series 267 - 1246 Days			DSP FMP - Series 268 - 1281 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	-	-	-	-	-
Income distribution payable	-	-	-	-	-	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 9

Payables	DSP FMP - Series 267 - 1246 Days			DSP FMP - Series 268 - 1281 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	-	-	-	-	-	-
Other Liabilities*	-	-	-	-	-	-
Total	-	-	-	-	-	-

* Other Liabilities includes income unit Pending allotment , Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP FMP - Series 267 - 1246 Days			DSP FMP - Series 268 - 1281 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP FMP - Series 267 - 1246 Days			DSP FMP - Series 268 - 1281 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	7.33	9.15	-	1.61	1.52	-
Trusteeship Fees Payable	0.23	0.19	-	0.03	0.03	-
Commission to Distributors Payable	3.49	1.62	-	0.45	0.40	-
Custodian Fees and Expenses Payable	-	-	-	-	-	-
Registrar Fees and Expenses Payable	0.46	0.41	-	0.08	0.08	-
Audit Fees Payable	0.33	0.17	-	0.09	0.04	-
Investor Education & Awareness Expenses Payable	11.80	14.95	-	2.18	2.76	-
Brokerage & Transaction Costs Payable	-	-	-	-	-	-
Sundry Creditors	-	0.11	-	-	0.04	-
Others						
Provision for Operating Expenses	4.61	0.22	-	1.08	0.29	-
Total	28.25	26.82	-	5.52	5.16	-

Note 12

Other Non-Financial Liabilities	DSP FMP - Series 267 - 1246 Days			DSP FMP - Series 268 - 1281 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	0.25	0.52	-	0.05	0.06	-
Security Lending Fee received in advance	-	-	-	-	-	-
Total	0.25	0.52	-	0.05	0.06	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date
Note 1

₹ in Lacs

Cash and cash equivalents	DSP FMP - Series 269 - 160 DAYS			DSP FMP - Series 270 - 1144 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREPs)	21,925.43	22.64	-	36.42	26.60	-
Total	21,925.43	22.64	-	36.42	26.60	-

Note 2

Balances with Banks	DSP FMP - Series 269 - 160 DAYS			DSP FMP - Series 270 - 1144 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	3.37	6.24	-	3.92	4.83	-
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	3.37	6.24	-	3.92	4.83	-

Note 3

Derivative financial instruments receivable	DSP FMP - Series 269 - 160 DAYS			DSP FMP - Series 270 - 1144 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP FMP - Series 269 - 160 DAYS			DSP FMP - Series 270 - 1144 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	-	-	-	-
Receivable from AMC	-	-	-	-	-	-
Others						
Receivable - Switch In	-	-	-	-	-	-
Other receivable : Net	-	-	-	0.01	-	-
Expected Credit Loss						
Total	-	-	-	0.01	-	-

Note 5

Investments	DSP FMP - Series 269 - 160 DAYS			DSP FMP - Series 270 - 1144 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	-	-	-	-	-	-
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	3,792.15	-	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	16,919.94	15,710.88	-
Treasury bills	-	-	-	94.81	117.12	-
Commercial Paper	-	6,228.12	-	-	-	-
Certificate of Deposits	-	11,537.67	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP FMP - Series 269 - 160 DAYS			DSP FMP - Series 270 - 1144 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	-	-	-
Total	-	21,557.94	-	17,014.75	15,828.00	-

Note 6

Other Financial assets	DSP FMP - Series 269 - 160 DAYS			DSP FMP - Series 270 - 1144 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	3.88	207.18	-	0.03	0.11	-
Dividend Receivable	-	-	-	-	-	-
Margin money	115.00	1.00	-	8.00	3.00	-
Total	118.88	208.18	-	8.03	3.11	-

Note 7

Other Non - Financial assets	DSP FMP - Series 269 - 160 DAYS			DSP FMP - Series 270 - 1144 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable	DSP FMP - Series 269 - 160 DAYS			DSP FMP - Series 270 - 1144 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP FMP - Series 269 - 160 DAYS			DSP FMP - Series 270 - 1144 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	-	-	-	-	-
Income distribution payable	-	-	-	-	-	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 9

₹ in Lacs

Payables	DSP FMP - Series 269 - 160 DAYS			DSP FMP - Series 270 - 1144 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Particulars						
Others						
Payable for switch out	-	-	-	-	-	-
Other Liabilities*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*Other Liabilities includes income unit Pending allotment, Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP FMP - Series 269 - 160 DAYS			DSP FMP - Series 270 - 1144 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Particulars						
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP FMP - Series 269 - 160 DAYS			DSP FMP - Series 270 - 1144 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Particulars						
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	2.49	3.06	-	2.37	0.69	-
Trusteeship Fees Payable	0.04	0.06	-	0.06	0.02	-
Commission to Distributors Payable	0.35	0.35	-	0.28	0.27	-
Custodian Fees and Expenses Payable	-	0.01	-	-	-	-
Registrar Fees and Expenses Payable	0.16	0.15	-	0.12	0.11	-
Audit Fees Payable	0.08	0.03	-	0.09	0.01	-
Investor Education & Awareness Expenses Payable	0.37	5.59	-	3.20	4.08	-
Brokerage & Transaction Costs Payable	0.07	-	-	-	-	-
Sundry Creditors	-	-	-	-	-	-
Others						
Provision for Operating Expenses	0.41	0.43	-	1.33	0.23	-
Total	3.97	9.68	-	7.45	5.41	-

Note 12

Other Non-Financial Liabilities	DSP FMP - Series 269 - 160 DAYS			DSP FMP - Series 270 - 1144 Days		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Particulars						
Statutory taxes payable	-	0.13	-	0.08	0.09	-
Security Lending Fee received in advance	-	-	-	-	-	-
Total	-	0.13	-	0.08	0.09	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 1

Cash and cash equivalents	DSP Gold ETF			DSP NIFTY IT ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREP)s	63.71	-	-	53.55	-	-
Total	63.71	-	-	53.55	-	-

Note 2

Balances with Banks	DSP Gold ETF			DSP NIFTY IT ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	2.48	-	-	0.80	-	-
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	2.48	-	-	0.80	-	-

Note 3

Derivative financial instruments receivable	DSP Gold ETF			DSP NIFTY IT ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP Gold ETF			DSP NIFTY IT ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	-	117.73	-	-
Receivable from AMC	-	-	-	-	-	-
Others	-	-	-	-	-	-
Receivable - Switch In	-	-	-	-	-	-
Other receivable : Net	0.19	-	-	0.12	-	-
Expected Credit Loss	-	-	-	-	-	-
Total	0.19	-	-	117.85	-	-

Note 5

Investments	DSP Gold ETF			DSP NIFTY IT ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	-	-	-	4,741.59	-	-
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	-	-	-
Treasury bills	-	-	-	-	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP Gold ETF			DSP NIFTY IT ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	30,499.16	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	-	-	-
Total	30,499.16	-	-	4,741.59	-	-

Note 6

Other Financial assets	DSP Gold ETF			DSP NIFTY IT ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	0.02	-	-	0.02	-	-
Dividend Receivable	-	-	-	-	-	-
Margin money	0.40	-	-	0.35	-	-
Total	0.42	-	-	0.37	-	-

Note 7

Other Non - Financial assets	DSP Gold ETF			DSP NIFTY IT ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	810.82	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	810.82	-	-	-	-	-

Note 8

Derivative financial instruments payable	DSP Gold ETF			DSP NIFTY IT ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP Gold ETF			DSP NIFTY IT ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	-	-	84.87	-	-
Income distribution payable	-	-	-	-	-	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 9

Payables	DSP Gold ETF			DSP NIFTY IT ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	-	-	-	-	-	-
Other Liabilities*	-	-	-	-	-	-
Total	-	-	-	84.87	-	-

* Other Liabilities includes income unit Pending allotment , Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Gold ETF			DSP NIFTY IT ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Gold ETF			DSP NIFTY IT ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	3.78	-	-	0.57	-	-
Trusteeship Fees Payable	0.03	-	-	0.02	-	-
Commission to Distributors Payable	-	-	-	-	-	-
Custodian Fees and Expenses Payable	25.39	-	-	-	-	-
Registrar Fees and Expenses Payable	-	-	-	-	-	-
Audit Fees Payable	0.18	-	-	-	-	-
Investor Education & Awareness Expenses Payable	2.56	-	-	0.68	-	-
Brokerage & Transaction Costs Payable	-	-	-	-	-	-
Sundry Creditors	-	-	-	-	-	-
Others						
Provision for Operating Expenses	3.42	-	-	0.72	-	-
Total	35.36	-	-	1.99	-	-

Note 12

Other Non-Financial Liabilities	DSP Gold ETF			DSP NIFTY IT ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	1.77	-	-	0.07	-	-
Security Lending Fee received in advance	-	-	-	-	-	-
Total	1.77	-	-	0.07	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 1

₹ in Lacs

Cash and cash equivalents	DSP NIFTY PRIVATE BANK ETF			DSP NIFTY PSU BANK ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREPs)	4.29	-	-	0.97	-	-
Total	4.29	-	-	0.97	-	-

Note 2

Balances with Banks	DSP NIFTY PRIVATE BANK ETF			DSP NIFTY PSU BANK ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	1.65	-	-	0.37	-	-
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	1.65	-	-	0.37	-	-

Note 3

Derivative financial instruments receivable	DSP NIFTY PRIVATE BANK ETF			DSP NIFTY PSU BANK ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP NIFTY PRIVATE BANK ETF			DSP NIFTY PSU BANK ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	-	365.96	-	-
Receivable from AMC	-	-	-	-	-	-
Others	-	-	-	-	-	-
Receivable - Switch In	-	-	-	-	-	-
Other receivable : Net	0.76	-	-	0.04	-	-
Expected Credit Loss	-	-	-	-	-	-
Total	0.76	-	-	366.00	-	-

Note 5

Investments	DSP NIFTY PRIVATE BANK ETF			DSP NIFTY PSU BANK ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	11,398.93	-	-	1,656.52	-	-
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	-	-	-
Treasury bills	-	-	-	-	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP NIFTY PRIVATE BANK ETF			DSP NIFTY PSU BANK ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	-	-	-
Total	11,398.93	-	-	1,656.52	-	-

Note 6

Other Financial assets	DSP NIFTY PRIVATE BANK ETF			DSP NIFTY PSU BANK ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	-	-	-	-	-	-
Dividend Receivable	-	-	-	-	-	-
Margin money	0.05	-	-	0.05	-	-
Total	0.05	-	-	0.05	-	-

Note 7

Other Non - Financial assets	DSP NIFTY PRIVATE BANK ETF			DSP NIFTY PSU BANK ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable	DSP NIFTY PRIVATE BANK ETF			DSP NIFTY PSU BANK ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP NIFTY PRIVATE BANK ETF			DSP NIFTY PSU BANK ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	-	-	-	-	-
Income distribution payable	-	-	-	-	-	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	-	-	-	366.03	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 9

₹ in Lacs

Payables	DSP NIFTY PRIVATE BANK ETF			DSP NIFTY PSU BANK ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Particulars						
Others						
Payable for switch out	-	-	-	-	-	-
Other Liabilities*	-	-	-	-	-	-
Total	-	-	-	366.03	-	-

*Other Liabilities includes income unit Pending allotment, Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP NIFTY PRIVATE BANK ETF			DSP NIFTY PSU BANK ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Particulars						
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP NIFTY PRIVATE BANK ETF			DSP NIFTY PSU BANK ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Particulars						
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	0.99	-	-	0.63	-	-
Trusteeship Fees Payable	0.04	-	-	-	-	-
Commission to Distributors Payable	-	-	-	-	-	-
Custodian Fees and Expenses Payable	0.01	-	-	-	-	-
Registrar Fees and Expenses Payable	-	-	-	-	-	-
Audit Fees Payable	0.04	-	-	-	-	-
Investor Education & Awareness Expenses Payable	1.65	-	-	0.29	-	-
Brokerage & Transaction Costs Payable	-	-	-	-	-	-
Sundry Creditors	-	-	-	-	-	-
Others						
Provision for Operating Expenses	2.02	-	-	0.39	-	-
Total	4.75	-	-	1.31	-	-

Note 12

Other Non-Financial Liabilities	DSP NIFTY PRIVATE BANK ETF			DSP NIFTY PSU BANK ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Particulars						
Statutory taxes payable	0.19	-	-	0.06	-	-
Security Lending Fee received in advance	-	-	-	-	-	-
Total	0.19	-	-	0.06	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 1

Cash and cash equivalents	DSP S&P BSE SENSEX ETF			DSP Multi Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREP)s	1.38	-	-	7,836.62	-	-
Total	1.38	-	-	7,836.62	-	-

Note 2

Balances with Banks	DSP S&P BSE SENSEX ETF			DSP Multi Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	0.21	-	-	414.43	-	-
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	0.21	-	-	414.43	-	-

Note 3

Derivative financial instruments receivable	DSP S&P BSE SENSEX ETF			DSP Multi Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	49.72	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	49.72	-	-

Note 4

Receivables	DSP S&P BSE SENSEX ETF			DSP Multi Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	-	-	-	-
Receivable from AMC	-	-	-	-	-	-
Others	-	-	-	-	-	-
Receivable - Switch In	-	-	-	-	-	-
Other receivable : Net	0.02	-	-	0.26	-	-
Expected Credit Loss	-	-	-	-	-	-
Total	0.02	-	-	0.26	-	-

Note 5

Investments	DSP S&P BSE SENSEX ETF			DSP Multi Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	688.55	-	-	60,234.22	-	-
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	17,539.35	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	5,534.27	-	-
Treasury bills	-	-	-	-	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	4,953.00	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP S&P BSE SENSEX ETF			DSP Multi Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	28,624.66	-	-
Exchange Traded Funds (ETFs)	-	-	-	30,614.82	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	-	-	-
Total	688.55	-	-	1,47,500.32	-	-

Note 6

Other Financial assets	DSP S&P BSE SENSEX ETF			DSP Multi Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	-	-	-	583.53	-	-
Dividend Receivable	-	-	-	6.73	-	-
Margin money	0.02	-	-	679.25	-	-
Total	0.02	-	-	1,269.51	-	-

Note 7

Other Non - Financial assets	DSP S&P BSE SENSEX ETF			DSP Multi Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	1.35	-	-
Total	-	-	-	1.35	-	-

Note 8

Derivative financial instruments payable	DSP S&P BSE SENSEX ETF			DSP Multi Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	30.07	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	30.07	-	-

Note 9

Payables	DSP S&P BSE SENSEX ETF			DSP Multi Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	-	-	3,787.06	-	-
Income distribution payable	-	-	-	-	-	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	-	-	-	376.85	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 9

Payables	DSP S&P BSE SENSEX ETF			DSP Multi Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	-	-	-	20.79	-	-
Other Liabilities*	-	-	-	184.92	-	-
Total	-	-	-	4,369.62	-	-

* Other Liabilities includes income unit Pending allotment , Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP S&P BSE SENSEX ETF			DSP Multi Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP S&P BSE SENSEX ETF			DSP Multi Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	-	-	-	15.04	-	-
Trusteeship Fees Payable	-	-	-	0.50	-	-
Commission to Distributors Payable	-	-	-	153.99	-	-
Custodian Fees and Expenses Payable	-	-	-	0.08	-	-
Registrar Fees and Expenses Payable	-	-	-	4.95	-	-
Audit Fees Payable	-	-	-	0.38	-	-
Investor Education & Awareness Expenses Payable	0.12	-	-	25.49	-	-
Brokerage & Transaction Costs Payable	-	-	-	0.46	-	-
Sundry Creditors	-	-	-	-	-	-
Others						
Provision for Operating Expenses	0.67	-	-	6.31	-	-
Total	0.79	-	-	207.20	-	-

Note 12

Other Non-Financial Liabilities	DSP S&P BSE SENSEX ETF			DSP Multi Asset Allocation Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	-	-	-	3.14	-	-
Security Lending Fee received in advance	-	-	-	-	-	-
Total	-	-	-	3.14	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date
Note 1

₹ in Lacs

Cash and cash equivalents	DSP Gold ETF Fund of Fund			DSP Banking & Financial Services Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREPs)	11.18	-	-	5,617.49	-	-
Total	11.18	-	-	5,617.49	-	-

Note 2

Balances with Banks	DSP Gold ETF Fund of Fund			DSP Banking & Financial Services Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	4.18	-	-	156.72	-	-
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	4.18	-	-	156.72	-	-

Note 3

Derivative financial instruments receivable	DSP Gold ETF Fund of Fund			DSP Banking & Financial Services Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP Gold ETF Fund of Fund			DSP Banking & Financial Services Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	-	-	-	-
Receivable from AMC	0.09	-	-	-	-	-
Others						
Receivable - Switch In	-	-	-	0.01	-	-
Other receivable : Net	0.05	-	-	0.17	-	-
Expected Credit Loss						
Total	0.14	-	-	0.18	-	-

Note 5

Investments	DSP Gold ETF Fund of Fund			DSP Banking & Financial Services Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	-	-	-	52,748.16	-	-
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	-	-	-
Treasury bills	-	-	-	-	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments Particulars	DSP Gold ETF Fund of Fund			DSP Banking & Financial Services Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	2,115.33	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	-	-	-
Total	2,115.33	-	-	52,748.16	-	-

Note 6

Other Financial assets Particulars	DSP Gold ETF Fund of Fund			DSP Banking & Financial Services Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	0.01	-	-	4.81	-	-
Dividend Receivable	-	-	-	36.65	-	-
Margin money	0.10	-	-	131.00	-	-
Total	0.11	-	-	172.46	-	-

Note 7

Other Non - Financial assets Particulars	DSP Gold ETF Fund of Fund			DSP Banking & Financial Services Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable Particulars	DSP Gold ETF Fund of Fund			DSP Banking & Financial Services Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables Particulars	DSP Gold ETF Fund of Fund			DSP Banking & Financial Services Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	5.05	-	-	2,749.11	-	-
Income distribution payable	-	-	-	-	-	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	0.85	-	-	123.14	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 9

₹ in Lacs

Payables	DSP Gold ETF Fund of Fund			DSP Banking & Financial Services Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	0.54	-	-	28.94	-	-
Other Liabilities*	2.42	-	-	67.49	-	-
Total	8.86	-	-	2,968.68	-	-

*Other Liabilities includes income unit Pending allotment, Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Gold ETF Fund of Fund			DSP Banking & Financial Services Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Gold ETF Fund of Fund			DSP Banking & Financial Services Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	-	-	-	35.79	-	-
Trusteeship Fees Payable	-	-	-	0.19	-	-
Commission to Distributors Payable	0.22	-	-	64.38	-	-
Custodian Fees and Expenses Payable	-	-	-	0.03	-	-
Registrar Fees and Expenses Payable	-	-	-	1.94	-	-
Audit Fees Payable	-	-	-	0.10	-	-
Investor Education & Awareness Expenses Payable	0.31	-	-	10.43	-	-
Brokerage & Transaction Costs Payable	-	-	-	0.04	-	-
Sundry Creditors	-	-	-	-	-	-
Others						
Provision for Operating Expenses	0.06	-	-	2.85	-	-
Total	0.59	-	-	115.75	-	-

Note 12

Other Non-Financial Liabilities	DSP Gold ETF Fund of Fund			DSP Banking & Financial Services Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	0.20	-	-	3.51	-	-
Security Lending Fee received in advance	-	-	-	-	-	-
Total	0.20	-	-	3.51	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 1

Cash and cash equivalents	DSP Nifty Smallcap250 Quality 50 Index Fund			DSP Multicap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREP)s	17.94	-	-	7,512.47	-	-
Total	17.94	-	-	7,512.47	-	-

Note 2

Balances with Banks	DSP Nifty Smallcap250 Quality 50 Index Fund			DSP Multicap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	21.08	-	-	349.77	-	-
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	21.08	-	-	349.77	-	-

Note 3

Derivative financial instruments receivable	DSP Nifty Smallcap250 Quality 50 Index Fund			DSP Multicap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP Nifty Smallcap250 Quality 50 Index Fund			DSP Multicap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	4.98	-	-	-	-	-
Receivable from AMC	-	-	-	-	-	-
Others	-	-	-	-	-	-
Receivable - Switch In	-	-	-	0.05	-	-
Other receivable : Net	0.20	-	-	0.35	-	-
Expected Credit Loss	-	-	-	-	-	-
Total	5.18	-	-	0.40	-	-

Note 5

Investments	DSP Nifty Smallcap250 Quality 50 Index Fund			DSP Multicap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	6,192.90	-	-	73,414.32	-	-
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	-	-	-
Treasury bills	-	-	-	-	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP Nifty Smallcap250 Quality 50 Index Fund			DSP Multicap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	-	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
"Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	-	-	-
Total	6,192.90	-	-	73,414.32	-	-

Note 6

Other Financial assets	DSP Nifty Smallcap250 Quality 50 Index Fund			DSP Multicap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	0.01	-	-	7.08	-	-
Dividend Receivable	5.81	-	-	-	-	-
Margin money	1.00	-	-	87.60	-	-
Total	6.82	-	-	94.68	-	-

Note 7

Other Non - Financial assets	DSP Nifty Smallcap250 Quality 50 Index Fund			DSP Multicap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable	DSP Nifty Smallcap250 Quality 50 Index Fund			DSP Multicap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP Nifty Smallcap250 Quality 50 Index Fund			DSP Multicap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	-	-	-	-	-
Income distribution payable	-	-	-	-	-	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	17.50	-	-	76.86	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 9

Payables	DSP Nifty Smallcap250 Quality 50 Index Fund			DSP Multicap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	11.90	-	-	2.91	-	-
Other Liabilities*	5.11	-	-	170.12	-	-
Total	34.51	-	-	249.89	-	-

* Other Liabilities includes income unit Pending allotment , Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Nifty Smallcap250 Quality 50 Index Fund			DSP Multicap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Nifty Smallcap250 Quality 50 Index Fund			DSP Multicap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	0.52	-	-	35.02	-	-
Trusteeship Fees Payable	0.03	-	-	0.10	-	-
Commission to Distributors Payable	1.16	-	-	94.48	-	-
Custodian Fees and Expenses Payable	-	-	-	0.02	-	-
Registrar Fees and Expenses Payable	-	-	-	2.75	-	-
Audit Fees Payable	-	-	-	0.04	-	-
Investor Education & Awareness Expenses Payable	1.05	-	-	14.59	-	-
Brokerage & Transaction Costs Payable	-	-	-	0.05	-	-
Sundry Creditors	0.03	-	-	-	-	-
Others						
Provision for Operating Expenses	0.66	-	-	1.95	-	-
Total	3.45	-	-	149.00	-	-

Note 12

Other Non-Financial Liabilities	DSP Nifty Smallcap250 Quality 50 Index Fund			DSP Multicap Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	0.09	-	-	3.79	-	-
Security Lending Fee received in advance	0.03	-	-	-	-	-
Total	0.12	-	-	3.79	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date
Note 1

₹ in Lacs

Cash and cash equivalents	DSP Nifty Healthcare ETF			DSP US Treasury Fund of Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREPs)	1.65	-	-	1,805.55	-	-
Total	1.65	-	-	1,805.55	-	-

Note 2

Balances with Banks	DSP Nifty Healthcare ETF			DSP US Treasury Fund of Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	0.24	-	-	78.51	-	-
Deposits with scheduled banks - Margin Deposit	-	-	-	-	-	-
Total	0.24	-	-	78.51	-	-

Note 3

Derivative financial instruments receivable	DSP Nifty Healthcare ETF			DSP US Treasury Fund of Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 4

Receivables	DSP Nifty Healthcare ETF			DSP US Treasury Fund of Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	-	565.85	-	-
Receivable from AMC	-	-	-	-	-	-
Others	-	-	-	-	-	-
Receivable - Switch In	-	-	-	-	-	-
Other receivable : Net	-	-	-	-	-	-
Expected Credit Loss	-	-	-	-	-	-
Total	-	-	-	565.85	-	-

Note 5

Investments	DSP Nifty Healthcare ETF			DSP US Treasury Fund of Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares						
Listed or awaiting listing	824.85	-	-	-	-	-
Unlisted	-	-	-	-	-	-
Debentures/bonds						
Listed or awaiting listing	-	-	-	-	-	-
Private placement / unlisted	-	-	-	-	-	-
Defaulted / below investment grade	-	-	-	-	-	-
Central and State Government Securities	-	-	-	-	-	-
Treasury bills	-	-	-	-	-	-
Commercial Paper	-	-	-	-	-	-
Certificate of Deposits	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 5

Investments	DSP Nifty Healthcare ETF			DSP US Treasury Fund of Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-	-	-	-
Commodities (Gold, Silver etc.)	-	-	-	-	-	-
Gold	-	-	-	-	-	-
Silver	-	-	-	-	-	-
Foreign Securities	-	-	-	6,385.11	-	-
Exchange Traded Funds (ETFs)	-	-	-	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-	-	-	-
Real Estate Investment Trust (REITs)	-	-	-	-	-	-
Alternative Investment Funds (AIFs)	-	-	-	-	-	-
Total	824.85	-	-	6,385.11	-	-

Note 6

Other Financial assets	DSP Nifty Healthcare ETF			DSP US Treasury Fund of Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	-	-	-	1.39	-	-
Dividend Receivable	-	-	-	-	-	-
Margin money	0.02	-	-	12.00	-	-
Total	0.02	-	-	13.39	-	-

Note 7

Other Non - Financial assets	DSP Nifty Healthcare ETF			DSP US Treasury Fund of Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 8

Derivative financial instruments payable	DSP Nifty Healthcare ETF			DSP US Treasury Fund of Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-	-	-	-
Index Futures/ Options	-	-	-	-	-	-
Interest Rate Futures/ Swaps	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 9

Payables	DSP Nifty Healthcare ETF			DSP US Treasury Fund of Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	-	-	1,456.14	-	-
Income distribution payable	-	-	-	-	-	-
Payable to AMC	-	-	-	-	-	-
Payable on redemption of units	-	-	-	3.09	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

Note 9

₹ in Lacs

Payables	DSP Nifty Healthcare ETF			DSP US Treasury Fund of Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others						
Payable for switch out	-	-	-	0.01	-	-
Other Liabilities*	-	-	-	7.46	-	-
Total	-	-	-	1,466.70	-	-

*Other Liabilities includes income unit Pending allotment, Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP Nifty Healthcare ETF			DSP US Treasury Fund of Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings						
From Triparty Repo (TREPs)*	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP Nifty Healthcare ETF			DSP US Treasury Fund of Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-	-	-	-
Management Fees Payable	0.05	-	-	0.10	-	-
Trusteeship Fees Payable	-	-	-	-	-	-
Commission to Distributors Payable	-	-	-	0.01	-	-
Custodian Fees and Expenses Payable	-	-	-	-	-	-
Registrar Fees and Expenses Payable	-	-	-	0.02	-	-
Audit Fees Payable	-	-	-	-	-	-
Investor Education & Awareness Expenses Payable	0.15	-	-	1.08	-	-
Brokerage & Transaction Costs Payable	-	-	-	0.01	-	-
Sundry Creditors	0.04	-	-	-	-	-
Others						
Provision for Operating Expenses	0.10	-	-	0.16	-	-
Total	0.34	-	-	1.38	-	-

Note 12

Other Non-Financial Liabilities	DSP Nifty Healthcare ETF			DSP US Treasury Fund of Fund		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	-	-	-	0.38	-	-
Security Lending Fee received in advance	-	-	-	-	-	-
Total	-	-	-	0.38	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 1

Cash and cash equivalents	DSP S&P BSE Liquid Rate ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Reverse repurchase transactions / Triparty Repo (TREP)s	1,036.92	-	-
Total	1,036.92	-	-

Note 2

Balances with Banks	DSP S&P BSE Liquid Rate ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Balances with banks in current account	1.56	-	-
Deposits with scheduled banks - Margin Deposit	-	-	-
Total	1.56	-	-

Note 3

Derivative financial instruments receivable	DSP S&P BSE Liquid Rate ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-
Index Futures/ Options	-	-	-
Interest Rate Futures/ Swaps	-	-	-
Total	-	-	-

Note 4

Receivables	DSP S&P BSE Liquid Rate ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contracts for sale of investments in securities	-	-	-
Receivable from AMC	-	-	-
Others	-	-	-
Receivable - Switch In	-	-	-
Other receivable : Net	-	-	-
Expected Credit Loss	-	-	-
Total	-	-	-

Note 5

Investments	DSP S&P BSE Liquid Rate ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Equity shares			
Listed or awaiting listing	-	-	-
Unlisted	-	-	-
Debentures/bonds			
Listed or awaiting listing	-	-	-
Private placement / unlisted	-	-	-
Defaulted / below investment grade	-	-	-
Central and State Government Securities	-	-	-
Treasury bills	-	-	-
Commercial Paper	-	-	-
Certificate of Deposits	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Investments	DSP S&P BSE Liquid Rate ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Units of Domestic Mutual Fund	-	-	-
Commodities (Gold, Silver etc.)	-	-	-
Gold	-	-	-
Silver	-	-	-
Foreign Securities	-	-	-
Exchange Traded Funds (ETFs)	-	-	-
Infrastructure Investment Trust units (INVITS)	-	-	-
Real Estate Investment Trust (REITs)	-	-	-
Alternative Investment Funds (AIFs)	-	-	-
Total	-	-	-

Other Financial assets	DSP S&P BSE Liquid Rate ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Interest Accrued	0.81	-	-
Dividend Receivable	-	-	-
Margin money	6.00	-	-
Total	6.81	-	-

Other Non - Financial assets	DSP S&P BSE Liquid Rate ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Receivable - GST on Gold / Silver	-	-	-
Prepaid Expenses	-	-	-
Total	-	-	-

Derivative financial instruments payable	DSP S&P BSE Liquid Rate ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Stock Futures/ Options	-	-	-
Index Futures/ Options	-	-	-
Interest Rate Futures/ Swaps	-	-	-
Total	-	-	-

Payables	DSP S&P BSE Liquid Rate ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Contract for purchase of investments in securities	-	-	-
Income distribution payable	-	-	-
Payable to AMC	-	-	-
Payable on redemption of units	-	-	-

DSP MUTUAL FUND
Notes to Balance Sheet as at March 31, 2024 / Maturity Date

₹ in Lacs

Note 9

Payables	DSP S&P BSE Liquid Rate ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Others			
Payable for switch out	-	-	-
Other Liabilities*	-	-	-
Total	-	-	-

* Other Liabilities includes income unit Pending allotment , Transaction Cost payable and Sundry payable

Note 10

Borrowings	DSP S&P BSE Liquid Rate ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Loans/Borrowings			
From Triparty Repo (TREPs)*	-	-	-
Total	-	-	-

*The borrowing outstanding as of March 31, 2024 is Secured against the Government securities

Note 11

Other Financial Liabilities	DSP S&P BSE Liquid Rate ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Finance Cost on Loans/Borrowings	-	-	-
Management Fees Payable	-	-	-
Trusteeship Fees Payable	-	-	-
Commission to Distributors Payable	-	-	-
Custodian Fees and Expenses Payable	-	-	-
Registrar Fees and Expenses Payable	-	-	-
Audit Fees Payable	-	-	-
Investor Education & Awareness Expenses Payable	0.19	-	-
Brokerage & Transaction Costs Payable	-	-	-
Sundry Creditors	-	-	-
Others			
Provision for Operating Expenses	0.05	-	-
Total	0.24	-	-

Note 12

Other Non-Financial Liabilities	DSP S&P BSE Liquid Rate ETF		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Statutory taxes payable	0.05	-	-
Security Lending Fee received in advance	-	-	-
Total	0.05	-	-

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 13

Gain on fair value changes	DSP Bond Fund		DSP Flexi Cap Fund		DSP Liquidity Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Gross change on account of Gain on fair value changes (MTM)	126.43	42.35	1,60,705.37	-	121.76	270.46
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	126.43	42.35	1,60,705.37	-	121.76	270.46

Note 14

Gain on Sale/Redemptions of Investments	DSP Bond Fund		DSP Flexi Cap Fund		DSP Liquidity Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Profit on sale/redemption of investments (Gross)	146.83	112.26	1,24,714.11	61,706.05	749.72	267.26
Profit on derivatives transactions (Gross)	-	23.12	-	-	-	-
Gain on Exchange Rate Fluctuation	-	-	-	-	-	-
Total	146.83	135.38	1,24,714.11	61,706.05	749.72	267.26

Note 15

Fees and commission expenses	DSP Bond Fund		DSP Flexi Cap Fund		DSP Liquidity Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Management Fees	100.96	96.76	5,042.40	4,339.16	1,254.37	1,195.28
GST on Management Fees	18.18	17.42	907.62	781.04	225.80	215.16
Trusteeship Fees	0.65	0.57	16.26	12.27	24.10	18.97
Commission to Distributors	70.70	63.19	7,962.70	7,207.10	215.86	239.64
Total	190.49	177.94	13,928.98	12,339.57	1,720.13	1,669.05

Note 16

Loss on fair value changes	DSP Bond Fund		DSP Flexi Cap Fund		DSP Liquidity Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Gross change on account of Loss on fair value changes (MTM)	7.05	117.60	-	55,862.28	104.79	51.51
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	7.05	117.60	-	55,862.28	104.79	51.51

Note 17

Loss on Sale/Redemptions of Investments	DSP Bond Fund		DSP Flexi Cap Fund		DSP Liquidity Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Loss on sale/redemption of investments (Gross)	170.59	841.64	9,693.54	8004.98	289.54	733.38
Loss on derivatives transactions (Gross)	-	-	-	1,693.75	-	-
Loss on exchange rate fluctuation	-	-	-	-	-	-
Total	170.59	841.64	9,693.54	9,698.73	289.54	733.38

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP Bond Fund		DSP Flexi Cap Fund		DSP Liquidity Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	0.30	0.23	7.87	6.84	9.56	7.39
Registrar Fees and Expenses	10.41	10.85	383.95	350.59	139.97	104.95
Marketing/Publicity/Advertisement Expenses	-	0.37	15.23	36.50	3.00	12.85
Audit Fees	0.28	0.34	7.89	8.00	11.45	12.04
Investor Communication Expenses	0.40	0.43	34.03	34.41	15.13	13.64
Investor Education and Awareness expenses	7.03	6.83	181.35	153.75	265.58	242.55
Brokerage & Transaction Costs	2.88	4.28	462.24	299.10	67.25	19.84
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	0.02	0.04	707.86	446.04	2.03	1.54
Other Operating expenses*	1.71	0.96	101.54	150.90	41.48	-
Others						
Other matters including reimbursement of expenses	-	-	0.06	0.03	0.09	0.03
Total	23.03	24.33	1,902.02	1,486.16	555.54	414.83

*Other Operating expenses includes Transaction fee, Sebi Fees, Rating Fees, Index Fees, GST on FX transaction and Bank charges

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

Note 13

₹ in Lacs

Gain on fair value changes	DSP Equity & Bond Fund		DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)		DSP Savings Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Gain on fair value changes (MTM)	69,819.41	0.73	294.80	209.60	28.89	310.51
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	69,819.41	0.73	294.80	209.60	28.89	310.51

Note 14

Gain on Sale/Redemptions of Investments	DSP Equity & Bond Fund		DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)		DSP Savings Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Profit on sale/redemption of investments (Gross)	1,28,924.15	63,010.90	3,283.09	1,268.69	146.43	21.11
Profit on derivatives transactions (Gross)	-	-	-	138.61	-	-
Gain on Exchange Rate Fluctuation	-	-	-	-	-	-
Total	1,28,924.15	63,010.90	3,283.09	1,407.30	146.43	21.11

Note 15

Fees and commission expenses	DSP Equity & Bond Fund		DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)		DSP Savings Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Management Fees	4,680.31	4,514.22	259.17	163.85	643.36	550.38
GST on Management Fees	842.46	812.56	46.66	29.50	115.80	99.08
Trusteeship Fees	14.66	11.69	1.13	0.65	8.11	5.03
Commission to Distributors	7,845.32	7,130.52	90.71	76.81	325.74	274.90
Total	13,382.75	12,468.99	397.67	270.81	1,093.01	929.39

Note 16

Loss on fair value changes	DSP Equity & Bond Fund		DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)		DSP Savings Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Loss on fair value changes (MTM)	-	60,459.44	-	-	82.78	-
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	-	60,459.44	-	-	82.78	-

Note 17

Loss on Sale/Redemptions of Investments	DSP Equity & Bond Fund		DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)		DSP Savings Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Loss on sale/redemption of investments (Gross)	4,936.04	7,251.59	1,386.18	1,914.84	95.91	1,267.80
Loss on derivatives transactions (Gross)	-	1,627.25	-	-	-	-
Loss on exchange rate fluctuation	-	-	-	-	-	-
Total	4,936.04	8,878.84	1,386.18	1,914.84	95.91	1,267.80

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP Equity & Bond Fund		DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)		DSP Savings Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	6.53	5.75	0.01	-	3.73	2.35
Registrar Fees and Expenses	334.50	318.73	19.53	13.77	137.23	105.79
Marketing/Publicity/Advertisement Expenses	14.52	12.85	0.58	1.10	4.33	10.45
Audit Fees	6.91	7.40	0.55	0.42	3.83	3.19
Investor Communication Expenses	24.76	21.39	4.01	1.56	4.31	3.57
Investor Education and Awareness expenses	163.43	147.86	12.81	8.23	92.92	66.20
Brokerage & Transaction Costs	389.91	235.12	42.29	24.95	17.01	5.69
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	590.89	336.79	-	-	0.33	0.17
Other Operating expenses*	58.61	45.02	4.77	3.52	20.01	6.63
Others						
Other matters including reimbursement of expenses	0.06	0.03	-	-	0.03	0.01
Total	1,590.12	1,130.94	84.55	53.55	283.73	204.05

*Other Operating expenses includes Transaction fee, Sebi Fees, Rating Fees, Index Fees, GST on FX transaction and Bank charges

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

Note 13

₹ in Lacs

Gain on fair value changes	DSP Equity Opportunities Fund		DSP Short Term Fund		DSP Top 100 Equity Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Gain on fair value changes (MTM)	2,04,762.77	-	1,253.60	194.93	65,599.27	-
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	2,04,762.77	-	1,253.60	194.93	65,599.27	-

Note 14

Gain on Sale/Redemptions of Investments	DSP Equity Opportunities Fund		DSP Short Term Fund		DSP Top 100 Equity Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Profit on sale/redemption of investments (Gross)	1,17,660.61	65,262.49	2,488.39	708.93	34,064.79	35,678.70
Profit on derivatives transactions (Gross)	1,165.54	4,274.58	-	408.47	594.47	120.96
Gain on Exchange Rate Fluctuation	-	-	-	-	-	-
Total	1,18,826.15	69,537.07	2,488.39	1,117.40	34,659.26	35,799.66

Note 15

Fees and commission expenses	DSP Equity Opportunities Fund		DSP Short Term Fund		DSP Top 100 Equity Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Management Fees	5,551.71	4,921.78	705.24	611.50	3,009.84	2,691.38
GST on Management Fees	999.32	885.92	126.94	110.08	541.76	484.44
Trusteeship Fees	15.94	10.83	5.55	4.39	5.43	4.17
Commission to Distributors	7,584.62	5,523.58	404.43	425.60	2,125.31	1,896.49
Total	14,151.59	11,342.11	1,242.16	1,151.57	5,682.34	5,076.48

Note 16

Loss on fair value changes	DSP Equity Opportunities Fund		DSP Short Term Fund		DSP Top 100 Equity Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Loss on fair value changes (MTM)	-	26,571.93	49.80	266.84	-	21,995.90
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	-	26,571.93	49.80	266.84	-	21,995.90

Note 17

Loss on Sale/Redemptions of Investments	DSP Equity Opportunities Fund		DSP Short Term Fund		DSP Top 100 Equity Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Loss on sale/redemption of investments (Gross)	2,497.14	12,741.16	2,165.42	5,922.13	1,954.11	5,269.93
Loss on derivatives transactions (Gross)	5,983.49	5,159.49	-	-	2,297.03	1,227.16
Loss on exchange rate fluctuation	-	-	-	-	-	-
Total	8,480.63	17,900.65	2,165.42	5,922.13	4,251.14	6,497.09

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP Equity Opportunities Fund		DSP Short Term Fund		DSP Top 100 Equity Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	7.89	6.11	2.25	2.35	2.63	2.33
Registrar Fees and Expenses	378.89	306.17	31.49	28.36	128.21	116.33
Marketing/Publicity/Advertisement Expenses	12.57	10.41	0.01	2.93	5.57	5.36
Audit Fees	7.51	6.87	2.63	2.78	2.56	2.64
Investor Communication Expenses	31.09	28.84	3.23	3.28	10.37	10.13
Investor Education and Awareness expenses	182.15	138.31	60.86	55.65	61.38	52.74
Brokerage & Transaction Costs	488.05	334.85	61.03	37.70	131.78	139.22
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	764.46	513.19	0.38	0.36	215.07	237.54
Other Operating expenses*	92.14	77.85	6.89	12.50	23.70	27.81
Others						
Other matters including reimbursement of expenses	0.06	0.03	0.02	0.01	0.02	0.01
Total	1,964.81	1,422.63	168.79	145.92	581.29	594.11

*Other Operating expenses includes Transaction fee, Sebi Fees, Rating Fees, Index Fees, GST on FX transaction and Bank charges

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

Note 13

₹ in Lacs

Gain on fair value changes	DSP Credit Risk Fund		DSP Regular Savings Fund		DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Gain on fair value changes (MTM)	198.77	75.35	908.02	25.52	85,734.76	6,783.87
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	198.77	75.35	908.02	25.52	85,734.76	6,783.87

Note 14

Gain on Sale/Redemptions of Investments	DSP Credit Risk Fund		DSP Regular Savings Fund		DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Profit on sale/redemption of investments (Gross)	136.57	0.97	847.83	724.41	42,355.18	16,691.09
Profit on derivatives transactions (Gross)	-	-	-	-	30.80	-
Gain on Exchange Rate Fluctuation	-	-	-	-	-	-
Total	136.57	0.97	847.83	724.41	42,385.98	16,691.09

Note 15

Fees and commission expenses	DSP Credit Risk Fund		DSP Regular Savings Fund		DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Management Fees	56.95	126.99	68.32	75.67	2,351.53	1,855.87
GST on Management Fees	10.26	22.86	12.30	13.62	423.28	334.06
Trusteeship Fees	0.35	0.39	0.32	0.28	4.40	2.58
Commission to Distributors	101.63	130.65	98.10	113.05	1,988.46	1,268.98
Total	169.19	280.89	179.04	202.62	4,767.67	3,461.49

Note 16

Loss on fair value changes	DSP Credit Risk Fund		DSP Regular Savings Fund		DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Loss on fair value changes (MTM)	5.13	203.33	-	866.64	-	-
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	5.13	203.33	-	866.64	-	-

Note 17

Loss on Sale/Redemptions of Investments	DSP Credit Risk Fund		DSP Regular Savings Fund		DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Loss on sale/redemption of investments (Gross)	208.24	426.19	276.56	322.94	-	2,523.74
Loss on derivatives transactions (Gross)	-	-	4.45	-	-	-
Loss on exchange rate fluctuation	-	-	-	-	-	-
Total	208.24	426.19	281.01	322.94	-	2,523.74

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP Credit Risk Fund		DSP Regular Savings Fund		DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	0.33	0.41	0.14	0.16	2.24	1.46
Registrar Fees and Expenses	5.98	7.74	5.54	6.64	108.68	73.56
Marketing/Publicity/Advertisement Expenses	-	0.26	-	0.28	5.80	2.31
Audit Fees	0.14	0.26	0.14	0.20	2.07	1.63
Investor Communication Expenses	1.18	0.40	0.57	0.44	7.55	4.95
Investor Education and Awareness expenses	3.98	4.81	3.63	4.05	51.02	33.26
Brokerage & Transaction Costs	2.95	0.86	2.81	3.47	115.73	82.71
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	0.01	0.01	4.43	4.38	193.66	123.07
Other Operating expenses*	0.31	1.14	1.95	4.84	30.62	12.84
Others						
Other matters including reimbursement of expenses	-	-	-	-	0.02	0.01
Total	14.88	15.89	19.21	24.46	517.39	335.80

*Other Operating expenses includes Transaction fee, Sebi Fees, Rating Fees, Index Fees, GST on FX transaction and Bank charges

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

Note 13

₹ in Lacs

Gain on fair value changes	DSP Ultra Short Fund		DSP Mid Cap Fund		DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Gain on fair value changes (MTM)	292.10	301.46	2,72,501.38	-	2,42,884.71	-
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	292.10	301.46	2,72,501.38	-	2,42,884.71	-

Note 14

Gain on Sale/Redemptions of Investments	DSP Ultra Short Fund		DSP Mid Cap Fund		DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Profit on sale/redemption of investments (Gross)	332.06	76.85	2,58,918.55	94,449.28	1,68,099.41	91,473.91
Profit on derivatives transactions (Gross)	-	-	-	-	-	-
Gain on Exchange Rate Fluctuation	-	-	-	-	-	-
Total	332.06	76.85	2,58,918.55	94,449.28	1,68,099.41	91,473.91

Note 15

Fees and commission expenses	DSP Ultra Short Fund		DSP Mid Cap Fund		DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Management Fees	566.92	575.08	8,727.00	7,892.45	6,499.99	5,817.37
GST on Management Fees	102.04	103.52	1,570.86	1,420.64	1,170.00	1,047.14
Trusteeship Fees	4.81	4.39	26.87	21.56	21.61	15.76
Commission to Distributors	1,224.44	1,232.61	11,481.53	11,246.44	8,529.23	7,502.59
Total	1,898.21	1,915.60	21,806.26	20,581.09	16,220.83	14,382.86

Note 16

Loss on fair value changes	DSP Ultra Short Fund		DSP Mid Cap Fund		DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Loss on fair value changes (MTM)	12.87	2.70	-	1,27,915.84	-	74,594.03
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	12.87	2.70	-	1,27,915.84	-	74,594.03

Note 17

Loss on Sale/Redemptions of Investments	DSP Ultra Short Fund		DSP Mid Cap Fund		DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Loss on sale/redemption of investments (Gross)	168.66	1,915.16	21,770.77	17,064.22	2,497.14	10,799.75
Loss on derivatives transactions (Gross)	-	-	-	-	-	-
Loss on exchange rate fluctuation	-	-	-	-	-	-
Total	168.66	1,915.16	21,770.77	17,064.22	2,497.14	10,799.75

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP Ultra Short Fund		DSP Mid Cap Fund		DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	2.16	2.35	12.92	11.85	10.71	8.90
Registrar Fees and Expenses	35.00	38.17	636.37	619.64	522.20	459.93
Marketing/Publicity/Advertisement Expenses	0.91	2.80	76.35	30.31	207.73	132.77
Audit Fees	2.27	2.80	12.71	13.65	10.22	9.98
Investor Communication Expenses	9.83	11.47	78.62	75.91	72.93	62.41
Investor Education and Awareness expenses	52.59	54.12	300.25	272.53	244.45	200.68
Brokerage & Transaction Costs	14.42	9.70	770.85	451.83	614.58	439.09
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	0.19	0.26	1,143.65	647.84	999.07	717.92
Other Operating expenses*	20.11	22.63	232.42	217.38	488.16	440.72
Others						
Other matters including reimbursement of expenses	0.02	0.01	0.10	0.06	0.08	0.04
Total	137.50	144.31	3,264.24	2,341.00	3,170.13	2,472.44

*Other Operating expenses includes Transaction fee, Sebi Fees, Rating Fees, Index Fees, GST on FX transaction and Bank charges

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

Note 13

₹ in Lacs

Gain on fair value changes	DSP Strategic Bond Fund		DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)		DSP Small Cap Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Gain on fair value changes (MTM)	315.18	219.01	7,364.45	-	2,26,327.23	-
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	-	-	-	7,018.38	-	-
Total	315.18	219.01	7,364.45	7,018.38	2,26,327.23	-

Note 14

Gain on Sale/Redemptions of Investments	DSP Strategic Bond Fund		DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)		DSP Small Cap Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Profit on sale/redemption of investments (Gross)	3,651.85	350.41	-	-	1,86,474.05	76,903.24
Profit on derivatives transactions (Gross)	-	133.64	-	-	-	-
Gain on Exchange Rate Fluctuation	-	-	9,464.54	1,386.45	-	-
Total	3,651.85	484.05	9,464.54	1,386.45	1,86,474.05	76,903.24

Note 15

Fees and commission expenses	DSP Strategic Bond Fund		DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)		DSP Small Cap Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Management Fees	292.44	189.87	407.44	378.69	7,871.04	6,463.03
GST on Management Fees	52.64	34.18	73.34	68.16	1,416.78	1,163.36
Trusteeship Fees	1.25	0.81	1.45	1.25	20.91	13.96
Commission to Distributors	160.75	154.59	258.43	268.79	8,016.79	6,306.15
Total	507.08	379.45	740.66	716.89	17,325.52	13,946.50

Note 16

Loss on fair value changes	DSP Strategic Bond Fund		DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)		DSP Small Cap Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Loss on fair value changes (MTM)	-	7.85	-	10,582.32	-	75,366.51
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	-	-	7,620.43	-	-	-
Total	-	7.85	7,620.43	10,582.32	-	75,366.51

Note 17

Loss on Sale/Redemptions of Investments	DSP Strategic Bond Fund		DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)		DSP Small Cap Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Loss on sale/redemption of investments (Gross)	1,303.84	1,837.57	8,970.89	1,432.39	6,348.45	9,191.00
Loss on derivatives transactions (Gross)	57.72	2.34	-	-	-	-
Loss on exchange rate fluctuation	-	-	528.51	11.95	-	-
Total	1,361.56	1,839.91	9,499.40	1,444.34	6,348.45	9,191.00

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP Strategic Bond Fund		DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)		DSP Small Cap Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	0.13	0.25	0.01	0.01	10.18	7.61
Registrar Fees and Expenses	7.63	5.05	33.05	34.17	510.46	404.21
Marketing/Publicity/Advertisement Expenses	0.90	0.48	-	0.83	91.03	30.27
Audit Fees	0.63	0.51	0.70	0.80	9.86	8.85
Investor Communication Expenses	0.83	0.60	2.96	4.85	57.32	47.85
Investor Education and Awareness expenses	14.69	10.03	15.76	15.51	237.93	177.37
Brokerage & Transaction Costs	39.16	15.07	14.25	0.86	412.83	267.71
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	0.02	0.06	-	-	588.50	325.85
Other Operating expenses*	8.03	2.71	28.24	12.21	214.16	138.16
Others						
Other matters including reimbursement of expenses	0.01	-	-	-	0.08	0.04
Total	72.03	34.76	94.97	69.24	2,132.35	1,407.92

*Other Operating expenses includes Transaction fee, Sebi Fees, Rating Fees, Index Fees, GST on FX transaction and Bank charges

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

Note 13

₹ in Lacs

Gain on fair value changes	DSP Natural Resources and New Energy Fund		DSP World Energy Fund		DSP World Mining Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Gross change on account of Gain on fair value changes (MTM)	21,819.84	-	-	351.81	-	-
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	-	598.29	-	1,229.93	-	1,072.74
Total	21,819.84	598.29	-	1,581.74	-	1,072.74

Note 14

Gain on Sale/Redemptions of Investments	DSP Natural Resources and New Energy Fund		DSP World Energy Fund		DSP World Mining Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Profit on sale/redemption of investments (Gross)	7,448.07	6,097.19	79.97	-	409.87	130.21
Profit on derivatives transactions (Gross)	-	-	-	-	-	-
Gain on Exchange Rate Fluctuation	451.04	251.87	355.57	65.77	483.77	110.81
Total	7,899.11	6,349.06	435.54	65.77	893.64	241.02

Note 15

Fees and commission expenses	DSP Natural Resources and New Energy Fund		DSP World Energy Fund		DSP World Mining Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Management Fees	594.96	530.11	65.77	61.48	50.95	53.06
GST on Management Fees	107.10	95.42	11.82	11.08	9.18	9.56
Trusteeship Fees	1.37	1.14	0.30	0.27	0.32	0.28
Commission to Distributors	494.91	476.96	27.13	28.50	43.27	46.34
Total	1,198.34	1,103.63	105.02	101.33	103.72	109.24

Note 16

Loss on fair value changes	DSP Natural Resources and New Energy Fund		DSP World Energy Fund		DSP World Mining Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Gross change on account of Loss on fair value changes (MTM)	322.38	10,580.26	101.91	-	1,549.73	2,891.50
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	300.01	-	130.76	-	262.25	-
Total	622.39	10,580.26	232.67	-	1,811.98	2,891.50

Note 17

Loss on Sale/Redemptions of Investments	DSP Natural Resources and New Energy Fund		DSP World Energy Fund		DSP World Mining Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Loss on sale/redemption of investments (Gross)	133.96	713.12	40.20	67.43	-	6.16
Loss on derivatives transactions (Gross)	-	-	-	-	-	-
Loss on exchange rate fluctuation	10.26	23.62	3.69	1.07	4.42	5.04
Total	144.22	736.74	43.89	68.50	4.42	11.20

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP Natural Resources and New Energy Fund		DSP World Energy Fund		DSP World Mining Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	0.53	0.51	0.01	0.01	0.01	0.01
Registrar Fees and Expenses	35.48	34.41	6.32	6.34	7.64	7.84
Marketing/Publicity/Advertisement Expenses	-	0.78	-	0.16	-	0.18
Audit Fees	0.64	0.74	0.14	0.14	0.14	0.15
Investor Communication Expenses	5.79	5.59	0.44	0.40	1.31	0.98
Investor Education and Awareness expenses	15.62	14.29	3.09	2.97	3.43	3.46
Brokerage & Transaction Costs	21.75	26.23	0.02	-	0.03	-
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	40.55	31.17	-	-	-	-
Other Operating expenses*	25.29	33.02	2.60	4.77	7.05	6.25
Others						
Other matters including reimbursement of expenses	0.01	-	-	-	-	-
Total	145.66	146.74	12.62	14.79	19.61	18.87

*Other Operating expenses includes Transaction fee, Sebi Fees, Rating Fees, Index Fees, GST on FX transaction and Bank charges

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024
Note 13

₹ in Lacs

Gain on fair value changes	DSP Focus Fund		DSP World Agriculture Fund		DSP US Flexible* Equity Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Gain on fair value changes (MTM)	34,423.00	-	-	-	17,363.44	-
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	-	-	-	-	8.03	4,373.52
Total	34,423.00	-	-	-	17,371.47	4,373.52

Note 14

Gain on Sale/Redemptions of Investments	DSP Focus Fund		DSP World Agriculture Fund		DSP US Flexible* Equity Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Profit on sale/redemption of investments (Gross)	36,978.86	16,993.49	-	-	2,211.44	485.25
Profit on derivatives transactions (Gross)	-	-	-	-	-	-
Gain on Exchange Rate Fluctuation	-	-	144.53	570.83	809.80	180.05
Total	36,978.86	16,993.49	144.53	570.83	3,021.24	665.30

Note 15

Fees and commission expenses	DSP Focus Fund		DSP World Agriculture Fund		DSP US Flexible* Equity Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Management Fees	1,647.96	1,562.34	16.08	55.89	409.85	373.93
GST on Management Fees	296.62	281.22	2.88	10.06	73.78	67.32
Trusteeship Fees	3.58	2.94	0.01	0.11	1.40	1.11
Commission to Distributors	1,685.94	1,598.68	5.63	7.96	326.02	296.51
Total	3,634.10	3,445.18	24.60	74.02	811.05	738.87

Note 16

Loss on fair value changes	DSP Focus Fund		DSP World Agriculture Fund		DSP US Flexible* Equity Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Loss on fair value changes (MTM)	-	16,987.78	53.10	817.69	-	4,305.22
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	-	-	112.41	92.65	-	-
Total	-	16,987.78	165.51	910.34	-	4,305.22

Note 17

Loss on Sale/Redemptions of Investments	DSP Focus Fund		DSP World Agriculture Fund		DSP US Flexible* Equity Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Loss on sale/redemption of investments (Gross)	4,295.38	4,714.74	111.40	223.73	-	-
Loss on derivatives transactions (Gross)	-	-	-	-	-	-
Loss on exchange rate fluctuation	-	-	0.98	8.06	20.15	10.37
Total	4,295.38	4,714.74	112.38	231.79	20.15	10.37

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP Focus Fund		DSP World Agriculture Fund		DSP US Flexible* Equity Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	1.76	1.66	0.01	0.01	0.01	0.01
Registrar Fees and Expenses	83.15	81.19	0.87	2.28	33.30	31.43
Marketing/Publicity/Advertisement Expenses	3.41	2.01	-	0.06	-	0.77
Audit Fees	1.69	1.83	-	-	0.67	0.71
Investor Communication Expenses	6.59	6.97	0.15	0.15	4.27	3.92
Investor Education and Awareness expenses	40.16	36.96	0.39	1.06	15.88	14.12
Brokerage & Transaction Costs	125.84	78.54	-	-	0.11	-
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	208.58	120.35	-	-	-	-
Other Operating expenses*	16.37	15.66	1.14	1.84	19.52	21.42
Others						
Other matters including reimbursement of expenses	0.01	0.01	-	-	0.01	-
Total	487.56	345.18	2.56	5.40	73.77	72.38

*Other Operating expenses includes Transaction fee, Sebi Fees, Rating Fees, Index Fees, GST on FX transaction and Bank charges

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

Note 13

₹ in Lacs

Gain on fair value changes	DSP Banking & PSU Debt Fund		DSP Dynamic Asset Allocation Fund		DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Gain on fair value changes (MTM)	1,469.12	872.07	20,389.35	687.57	788.44	-
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	8.49	703.57	-	-	-
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	296.31
Total	1,469.12	880.56	21,092.92	687.57	788.44	296.31

Note 14

Gain on Sale/Redemptions of Investments	DSP Banking & PSU Debt Fund		DSP Dynamic Asset Allocation Fund		DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Profit on sale/redemption of investments (Gross)	2,756.84	883.69	64,948.43	52,969.30	58.34	-
Profit on derivatives transactions (Gross)	40.61	105.15	24,745.00	47,505.25	-	-
Gain on Exchange Rate Fluctuation	-	-	-	-	226.67	448.15
Total	2,797.45	988.84	89,693.43	1,00,474.55	285.01	448.15

Note 15

Fees and commission expenses	DSP Banking & PSU Debt Fund		DSP Dynamic Asset Allocation Fund		DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Management Fees	604.03	614.81	1,831.74	2,174.24	10.67	18.18
GST on Management Fees	108.72	110.66	329.70	391.36	1.92	3.28
Trusteeship Fees	4.57	4.04	6.21	6.95	0.14	0.14
Commission to Distributors	197.53	247.03	3,446.36	4,598.30	17.06	17.55
Total	914.85	976.54	5,614.01	7,170.85	29.79	39.15

Note 16

Loss on fair value changes	DSP Banking & PSU Debt Fund		DSP Dynamic Asset Allocation Fund		DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Loss on fair value changes (MTM)	0.72	-	-	36,748.40	-	604.14
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	34.74	-	-	925.24	-	-
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	-	-	-	-	140.02	-
Total	35.46	-	-	37,673.64	140.02	604.14

Note 17

Loss on Sale/Redemptions of Investments	DSP Banking & PSU Debt Fund		DSP Dynamic Asset Allocation Fund		DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Loss on sale/redemption of investments (Gross)	2,168.77	6,613.53	5,023.30	20,001.62	2.20	111.99
Loss on derivatives transactions (Gross)	96.15	16.42	46,621.17	43,485.93	-	-
Loss on exchange rate fluctuation	-	-	-	-	6.77	12.35
Total	2,264.92	6,629.95	51,644.47	63,487.55	8.97	124.34

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP Banking & PSU Debt Fund		DSP Dynamic Asset Allocation Fund		DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	1.96	2.15	2.65	3.36	0.05	0.01
Registrar Fees and Expenses	25.51	25.05	136.87	186.73	2.52	3.55
Marketing/Publicity/Advertisement Expenses	-	2.63	0.68	22.34	0.29	0.09
Audit Fees	2.16	2.55	2.93	4.40	-	0.07
Investor Communication Expenses	2.60	2.50	7.37	8.21	3.91	0.33
Investor Education and Awareness expenses	49.69	50.31	66.61	86.48	1.20	1.62
Brokerage & Transaction Costs	49.10	36.16	664.24	615.07	0.04	-
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	0.27	0.49	770.86	917.68	-	-
Other Operating expenses*	10.34	6.05	21.59	27.59	15.46	21.46
Others						
Other matters including reimbursement of expenses	0.02	0.01	0.02	0.02	-	-
Total	141.65	127.90	1,673.82	1,871.88	23.47	27.13

*Other Operating expenses includes Transaction fee,Sebi Fees,Rating Fees,Index Fees,GST on FX transaction and Bank charges

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

Note 13

₹ in Lacs

Gain on fair value changes	DSP 10Y G-Sec Fund		DSP Low Duration Fund		DSP Equity Savings Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Gain on fair value changes (MTM)	-	266.72	433.32	1,700.43	9,075.84	20.95
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-	-	69.66
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	-	266.72	433.32	1,700.43	9,075.84	90.61

Note 14

Gain on Sale/Redemptions of Investments	DSP 10Y G-Sec Fund		DSP Low Duration Fund		DSP Equity Savings Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Profit on sale/redemption of investments (Gross)	86.08	1.76	1,616.19	594.59	9,319.62	4,116.73
Profit on derivatives transactions (Gross)	-	-	10.04	92.21	5,559.76	6,462.09
Gain on Exchange Rate Fluctuation	-	-	-	-	-	-
Total	86.08	1.76	1,626.23	686.80	14,879.38	10,578.82

Note 15

Fees and commission expenses	DSP 10Y G-Sec Fund		DSP Low Duration Fund		DSP Equity Savings Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Management Fees	10.08	9.81	760.46	794.51	297.26	194.39
GST on Management Fees	1.82	1.76	136.88	143.00	53.50	35.00
Trusteeship Fees	0.13	0.08	6.35	5.49	1.20	0.78
Commission to Distributors	5.04	3.02	296.18	379.45	331.12	277.18
Total	17.07	14.67	1,199.87	1,322.45	683.08	507.35

Note 16

Loss on fair value changes	DSP 10Y G-Sec Fund		DSP Low Duration Fund		DSP Equity Savings Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Loss on fair value changes (MTM)	0.36	-	50.63	-	518.16	2,017.06
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	3.42	-	400.29	129.66
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	0.36	-	54.05	-	918.45	2,146.72

Note 17

Loss on Sale/Redemptions of Investments	DSP 10Y G-Sec Fund		DSP Low Duration Fund		DSP Equity Savings Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Loss on sale/redemption of investments (Gross)	2.55	467.78	740.69	5,698.76	650.52	829.54
Loss on derivatives transactions (Gross)	-	-	9.52	-	13,665.48	6,888.42
Loss on exchange rate fluctuation	-	-	-	-	-	-
Total	2.55	467.78	750.21	5,698.76	14,316.00	7,717.96

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP 10Y G-Sec Fund		DSP Low Duration Fund		DSP Equity Savings Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	0.01	0.01	3.11	2.85	0.52	0.37
Registrar Fees and Expenses	1.56	1.66	38.49	37.46	28.62	20.98
Marketing/Publicity/Advertisement Expenses	0.01	0.05	0.05	5.22	4.75	18.35
Audit Fees	-	-	3.02	3.47	0.58	0.48
Investor Communication Expenses	0.16	0.14	4.91	5.38	1.76	3.80
Investor Education and Awareness expenses	1.01	0.98	71.34	69.06	13.99	9.75
Brokerage & Transaction Costs	0.30	0.31	65.42	36.47	126.48	63.53
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	-	-	0.73	0.51	105.24	66.93
Other Operating expenses*	0.45	0.38	47.80	14.53	3.39	3.02
Others						
Other matters including reimbursement of expenses	-	-	0.02	0.01	-	-
Total	3.50	3.53	234.89	174.96	285.33	187.21

*Other Operating expenses includes Transaction fee, Sebi Fees, Rating Fees, Index Fees, GST on FX transaction and Bank charges

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

Note 13

₹ in Lacs

Gain on fair value changes	DSP Nifty 50 Equal Weight Index Fund (Erstwhile known as DSP Equal Nifty 50 Fund)		DSP Arbitrage Fund		DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Gain on fair value changes (MTM)	22,625.70	-	28,891.45	1,168.24	-	-
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	679.34	-	-	-
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	22,625.70	-	29,570.79	1,168.24	-	-

Note 14

Gain on Sale/Redemptions of Investments	DSP Nifty 50 Equal Weight Index Fund (Erstwhile known as DSP Equal Nifty 50 Fund)		DSP Arbitrage Fund		DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Profit on sale/redemption of investments (Gross)	5,268.48	1,433.77	50,019.43	30,718.77	-	-
Profit on derivatives transactions (Gross)	-	-	46,332.39	39,024.47	-	-
Gain on Exchange Rate Fluctuation	-	-	-	-	-	-
Total	5,268.48	1,433.77	96,351.82	69,743.24	-	-

Note 15

Fees and commission expenses	DSP Nifty 50 Equal Weight Index Fund (Erstwhile known as DSP Equal Nifty 50 Fund)		DSP Arbitrage Fund		DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Management Fees	208.27	111.28	620.87	283.62	34.22	54.68
GST on Management Fees	37.50	20.02	111.76	51.06	6.16	9.84
Trusteeship Fees	1.32	0.64	3.98	1.98	1.31	0.21
Commission to Distributors	168.72	86.80	483.27	216.60	-	-
Total	415.81	218.74	1,219.88	553.26	41.69	64.73

Note 16

Loss on fair value changes	DSP Nifty 50 Equal Weight Index Fund (Erstwhile known as DSP Equal Nifty 50 Fund)		DSP Arbitrage Fund		DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Loss on fair value changes (MTM)	-	1,032.87	22.35	20,248.82	-	-
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	2,359.20	251.52	-	-
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	-	1,032.87	2,381.55	20,500.34	-	-

Note 17

Loss on Sale/Redemptions of Investments	DSP Nifty 50 Equal Weight Index Fund (Erstwhile known as DSP Equal Nifty 50 Fund)		DSP Arbitrage Fund		DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Loss on sale/redemption of investments (Gross)	672.39	510.84	6,105.36	10,175.81	-	-
Loss on derivatives transactions (Gross)	-	-	99,703.32	35,386.94	-	-
Loss on exchange rate fluctuation	-	-	-	-	-	-
Total	672.39	510.84	1,05,808.68	45,562.75	-	-

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP Nifty 50 Equal Weight Index Fund (Erstwhile known as DSP Equal Nifty 50 Fund)		DSP Arbitrage Fund		DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	0.73	0.43	1.93	0.92	0.03	-
Registrar Fees and Expenses	21.25	11.51	73.30	39.14	7.43	1.62
Marketing/Publicity/Advertisement Expenses	-	1.10	0.27	1.23	-	0.18
Audit Fees	0.63	0.38	1.87	1.27	0.63	0.14
Investor Communication Expenses	5.77	3.11	2.32	2.11	2.61	4.42
Investor Education and Awareness expenses	7.87	5.02	49.38	23.86	8.24	1.89
Brokerage & Transaction Costs	28.69	12.13	964.55	361.55	7.63	-
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	85.68	40.19	924.11	586.49	31.90	3.30
Other Operating expenses*	32.36	15.77	9.74	6.85	147.27	24.75
Others						
Other matters including reimbursement of expenses	-	-	0.02	-	0.01	-
Total	182.98	89.64	2,027.49	1,023.42	205.75	36.30

*Other Operating expenses includes Transaction fee, Sebi Fees, Rating Fees, Index Fees, GST on FX transaction and Bank charges

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

Note 13

₹ in Lacs

Gain on fair value changes	DSP Healthcare Fund		DSP Corporate Bond Fund		DSP Overnight Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Gain on fair value changes (MTM)	70,072.82	-	1,598.74	-	-	-
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	265.85	1,048.17	-	-	-	-
Total	70,338.67	1,048.17	1,598.74	-	-	-

Note 14

Gain on Sale/Redemptions of Investments	DSP Healthcare Fund		DSP Corporate Bond Fund		DSP Overnight Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Profit on sale/redemption of investments (Gross)	7,615.54	14,807.81	185.37	7.16	0.06	2.73
Profit on derivatives transactions (Gross)	-	-	-	-	-	-
Gain on Exchange Rate Fluctuation	8.97	382.67	-	-	-	-
Total	7,624.51	15,190.48	185.37	7.16	0.06	2.73

Note 15

Fees and commission expenses	DSP Healthcare Fund		DSP Corporate Bond Fund		DSP Overnight Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Management Fees	892.17	759.27	436.31	392.31	84.77	109.32
GST on Management Fees	160.60	136.68	78.54	70.62	15.26	19.68
Trusteeship Fees	2.94	1.92	4.63	3.84	6.16	7.20
Commission to Distributors	1,616.62	1,248.24	230.17	165.89	67.33	76.51
Total	2,672.33	2,146.11	749.65	632.66	173.52	212.71

Note 16

Loss on fair value changes	DSP Healthcare Fund		DSP Corporate Bond Fund		DSP Overnight Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Loss on fair value changes (MTM)	-	20,363.36	-	6,162.53	0.25	0.42
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	-	20,363.36	-	6,162.53	0.25	0.42

Note 17

Loss on Sale/Redemptions of Investments	DSP Healthcare Fund		DSP Corporate Bond Fund		DSP Overnight Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Loss on sale/redemption of investments (Gross)	-	-	603.89	3,710.67	0.23	1.80
Loss on derivatives transactions (Gross)	-	-	-	-	-	-
Loss on exchange rate fluctuation	15.89	5.32	-	-	-	-
Total	15.89	5.32	603.89	3,710.67	0.23	1.80

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP Healthcare Fund		DSP Corporate Bond Fund		DSP Overnight Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	4.49	3.15	1.80	1.63	0.01	0.01
Registrar Fees and Expenses	74.58	56.78	75.72	77.01	39.33	47.57
Marketing/Publicity/Advertisement Expenses	10.64	4.08	0.06	2.74	-	5.47
Audit Fees	1.37	1.19	2.20	2.44	2.93	4.55
Investor Communication Expenses	8.26	7.43	1.76	2.00	4.13	4.94
Investor Education and Awareness expenses	34.54	24.09	51.51	48.86	212.17	198.36
Brokerage & Transaction Costs	44.74	31.23	5.06	5.10	114.32	1.85
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	57.17	43.70	0.05	0.03	-	-
Other Operating expenses*	26.11	23.65	11.35	3.63	10.60	8.71
Others						
Other matters including reimbursement of expenses	0.01	0.01	0.02	0.01	0.03	0.03
Total	261.91	195.31	149.53	143.45	383.52	271.49

*Other Operating expenses includes Transaction fee, Sebi Fees, Rating Fees, Index Fees, GST on FX transaction and Bank charges

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

Note 13

₹ in Lacs

Gain on fair value changes	DSP Nifty 50 Index Fund		DSP Nifty Next 50 Index Fund		DSP Quant Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Gain on fair value changes (MTM)	9,179.75	-	13,926.07	-	18,480.94	-
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	9,179.75	-	13,926.07	-	18,480.94	-

Note 14

Gain on Sale/Redemptions of Investments	DSP Nifty 50 Index Fund		DSP Nifty Next 50 Index Fund		DSP Quant Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Profit on sale/redemption of investments (Gross)	766.50	424.25	2,250.81	1,738.72	14,513.57	8,876.93
Profit on derivatives transactions (Gross)	-	-	-	-	224.05	111.10
Gain on Exchange Rate Fluctuation	-	-	-	-	-	-
Total	766.50	424.25	2,250.81	1,738.72	14,737.62	8,988.03

Note 15

Fees and commission expenses	DSP Nifty 50 Index Fund		DSP Nifty Next 50 Index Fund		DSP Quant Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Management Fees	44.96	18.39	62.62	41.30	500.25	500.67
GST on Management Fees	8.10	3.30	11.26	7.44	90.06	90.12
Trusteeship Fees	0.68	0.33	0.58	0.32	2.28	2.09
Commission to Distributors	22.67	15.85	38.52	26.16	412.11	429.05
Total	76.41	37.87	112.98	75.22	1,004.70	1,021.93

Note 16

Loss on fair value changes	DSP Nifty 50 Index Fund		DSP Nifty Next 50 Index Fund		DSP Quant Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Loss on fair value changes (MTM)	-	464.77	-	2,718.18	-	12,068.69
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	-	464.77	-	2,718.18	-	12,068.69

Note 17

Loss on Sale/Redemptions of Investments	DSP Nifty 50 Index Fund		DSP Nifty Next 50 Index Fund		DSP Quant Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Loss on sale/redemption of investments (Gross)	85.46	36.61	806.90	1,166.69	2,668.44	3,584.68
Loss on derivatives transactions (Gross)	-	-	-	-	321.89	6.26
Loss on exchange rate fluctuation	-	-	-	-	-	-
Total	85.46	36.61	806.90	1,166.69	2,990.33	3,590.94

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP Nifty 50 Index Fund		DSP Nifty Next 50 Index Fund		DSP Quant Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	0.42	0.31	0.31	0.27	1.36	1.32
Registrar Fees and Expenses	9.83	6.10	7.99	5.80	51.80	57.41
Marketing/Publicity/Advertisement Expenses	0.43	6.39	-	0.58	0.29	22.13
Audit Fees	0.32	0.24	0.28	0.22	1.09	1.31
Investor Communication Expenses	3.02	2.18	1.99	1.73	4.65	8.11
Investor Education and Awareness expenses	4.03	2.75	3.23	2.67	25.04	26.11
Brokerage & Transaction Costs	6.33	5.31	16.25	7.53	84.43	76.27
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	19.79	17.66	33.47	25.09	153.87	150.84
Other Operating expenses*	14.52	8.90	11.50	7.71	18.91	16.52
Others						
Other matters including reimbursement of expenses	-	-	-	-	0.01	0.01
Total	58.69	49.84	75.02	51.60	341.45	360.03

*Other Operating expenses includes Transaction fee, Sebi Fees, Rating Fees, Index Fees, GST on FX transaction and Bank charges

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

Note 13

₹ in Lacs

Gain on fair value changes	DSP Value Fund		DSP Floater Fund		DSP Nifty 50 Equal Weight ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Gain on fair value changes (MTM)	19,327.73	-	238.40	1,550.90	2,684.11	25.18
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	130.73	-	123.37	-	-
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	53.81	1,362.44	-	-	-	-
Total	19,381.54	1,493.17	238.40	1,674.27	2,684.11	25.18

Note 14

Gain on Sale/Redemptions of Investments	DSP Value Fund		DSP Floater Fund		DSP Nifty 50 Equal Weight ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Profit on sale/redemption of investments (Gross)	4,623.39	5,141.50	1,875.03	97.53	804.37	140.42
Profit on derivatives transactions (Gross)	1,411.70	1,174.40	102.57	3,353.99	-	-
Gain on Exchange Rate Fluctuation	2,615.16	54.65	-	-	-	-
Total	8,650.25	6,370.55	1,977.60	3,451.52	804.37	140.42

Note 15

Fees and commission expenses	DSP Value Fund		DSP Floater Fund		DSP Nifty 50 Equal Weight ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Management Fees	378.03	315.91	115.89	221.02	19.12	8.27
GST on Management Fees	68.04	56.86	20.86	39.78	3.44	1.48
Trusteeship Fees	1.19	0.92	1.65	2.35	0.17	0.09
Commission to Distributors	362.30	301.28	46.98	88.30	-	-
Total	809.56	674.97	185.38	351.45	22.73	9.84

Note 16

Loss on fair value changes	DSP Value Fund		DSP Floater Fund		DSP Nifty 50 Equal Weight ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Loss on fair value changes (MTM)	-	5,106.59	34.53	0.19	-	-
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	31.78	26.10	180.04	-	-	-
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	31.78	5,132.69	214.57	0.19	-	-

Note 17

Loss on Sale/Redemptions of Investments	DSP Value Fund		DSP Floater Fund		DSP Nifty 50 Equal Weight ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Loss on sale/redemption of investments (Gross)	580.35	753.14	825.06	7,071.87	122.41	76.22
Loss on derivatives transactions (Gross)	2,491.74	1,385.49	4.55	-	-	-
Loss on exchange rate fluctuation	2,409.82	14.73	-	-	-	-
Total	5,481.91	2,153.36	829.61	7,071.87	122.41	76.22

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP Value Fund		DSP Floater Fund		DSP Nifty 50 Equal Weight ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	6.06	3.75	0.17	0.01	0.12	0.12
Registrar Fees and Expenses	29.40	26.97	26.88	45.17	0.36	-
Marketing/Publicity/Advertisement Expenses	0.74	1.85	0.11	1.62	-	0.05
Audit Fees	0.57	0.57	0.78	1.50	0.05	-
Investor Communication Expenses	2.99	2.91	2.74	1.81	0.82	0.04
Investor Education and Awareness expenses	13.72	11.63	18.10	27.79	0.93	0.57
Brokerage & Transaction Costs	38.47	27.22	20.26	9.42	6.52	1.52
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	30.09	43.22	0.02	-	21.44	5.06
Other Operating expenses*	12.85	9.22	12.26	4.63	2.42	3.34
Others						
Other matters including reimbursement of expenses	-	-	0.01	0.01	-	-
Total	134.89	127.34	81.33	91.96	32.66	10.70

*Other Operating expenses includes Transaction fee, Sebi Fees, Rating Fees, Index Fees, GST on FX transaction and Bank charges

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

Note 13

₹ in Lacs

Gain on fair value changes	DSP Nifty 50 ETF		DSP Nifty Midcap 150 Quality 50 ETF		DSP Global Innovation Fund of Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Gross change on account of Gain on fair value changes (MTM)	1,586.16	-	1,710.68	-	15,033.51	2,337.25
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	1,691.10
Total	1,586.16	-	1,710.68	-	15,033.51	4,028.35

Note 14

Gain on Sale/Redemptions of Investments	DSP Nifty 50 ETF		DSP Nifty Midcap 150 Quality 50 ETF		DSP Global Innovation Fund of Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Profit on sale/redemption of investments (Gross)	25.65	104.88	539.42	217.27	4,850.87	2.30
Profit on derivatives transactions (Gross)	-	-	-	-	-	-
Gain on Exchange Rate Fluctuation	-	-	-	-	760.05	333.96
Total	25.65	104.88	539.42	217.27	5,610.92	336.26

Note 15

Fees and commission expenses	DSP Nifty 50 ETF		DSP Nifty Midcap 150 Quality 50 ETF		DSP Global Innovation Fund of Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Management Fees	1.28	-	15.89	12.39	119.91	11.40
GST on Management Fees	0.24	-	2.86	2.22	21.58	2.06
Trusteeship Fees	0.06	-	0.15	0.13	1.01	0.41
Commission to Distributors	-	-	-	-	364.54	191.84
Total	1.58	-	18.90	14.74	507.04	205.71

Note 16

Loss on fair value changes	DSP Nifty 50 ETF		DSP Nifty Midcap 150 Quality 50 ETF		DSP Global Innovation Fund of Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Gross change on account of Loss on fair value changes (MTM)	-	57.26	-	532.65	-	-
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	-	-	-	-	49.54	-
Total	-	57.26	-	532.65	49.54	-

Note 17

Loss on Sale/Redemptions of Investments	DSP Nifty 50 ETF		DSP Nifty Midcap 150 Quality 50 ETF		DSP Global Innovation Fund of Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Loss on sale/redemption of investments (Gross)	11.48	189.40	185.10	250.45	12.84	1,226.92
Loss on derivatives transactions (Gross)	-	-	-	-	-	-
Loss on exchange rate fluctuation	-	-	-	-	46.04	76.85
Total	11.48	189.40	185.10	250.45	58.88	1,303.77

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP Nifty 50 ETF		DSP Nifty Midcap 150 Quality 50 ETF		DSP Global Innovation Fund of Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	0.08	0.07	0.13	0.15	17.64	7.42
Registrar Fees and Expenses	0.09	-	0.02	0.01	14.84	11.74
Marketing/Publicity/Advertisement Expenses	-	0.02	-	0.06	0.02	0.46
Audit Fees	0.05	-	-	-	0.47	0.27
Investor Communication Expenses	0.19	0.02	0.45	0.04	9.50	7.88
Investor Education and Awareness expenses	0.64	0.20	0.77	0.73	11.77	5.73
Brokerage & Transaction Costs	7.01	2.02	3.05	2.48	15.91	7.32
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	23.30	6.75	7.28	8.28	0.43	0.03
Other Operating expenses*	2.09	0.82	2.43	3.11	44.88	44.01
Others						
Other matters including reimbursement of expenses	-	-	-	-	-	-
Total	33.45	9.90	14.13	14.86	115.46	84.86

*Other Operating expenses includes Transaction fee, Sebi Fees, Rating Fees, Index Fees, GST on FX transaction and Bank charges

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

Note 13

₹ in Lacs

Gain on fair value changes	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		DSP Nifty Midcap 150 Quality 50 Index Fund		DSP Silver ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Gross change on account of Gain on fair value changes (MTM)	-	-	3,972.71	-	153.27	503.21
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	-	-	3,972.71	-	153.27	503.21

Note 14

Gain on Sale/Redemptions of Investments	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		DSP Nifty Midcap 150 Quality 50 Index Fund		DSP Silver ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Profit on sale/redemption of investments (Gross)	69.51	2.84	1,048.65	220.80	99.28	66.82
Profit on derivatives transactions (Gross)	-	-	-	-	-	-
Gain on Exchange Rate Fluctuation	-	-	-	-	-	-
Total	69.51	2.84	1,048.65	220.80	99.28	66.82

Note 15

Fees and commission expenses	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		DSP Nifty Midcap 150 Quality 50 Index Fund		DSP Silver ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Management Fees	172.03	33.99	39.33	8.11	3.35	0.97
GST on Management Fees	30.98	6.12	7.08	1.46	0.60	0.18
Trusteeship Fees	4.00	1.10	0.30	0.12	0.08	-
Commission to Distributors	65.57	18.54	27.14	17.70	-	-
Total	272.58	59.75	73.85	27.39	4.03	1.15

Note 16

Loss on fair value changes	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		DSP Nifty Midcap 150 Quality 50 Index Fund		DSP Silver ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Gross change on account of Loss on fair value changes (MTM)	457.48	683.70	-	1,244.73	-	-
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	457.48	683.70	-	1,244.73	-	-

Note 17

Loss on Sale/Redemptions of Investments	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		DSP Nifty Midcap 150 Quality 50 Index Fund		DSP Silver ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Loss on sale/redemption of investments (Gross)	43.31	299.01	354.28	441.06	-	-
Loss on derivatives transactions (Gross)	-	-	-	-	-	-
Loss on exchange rate fluctuation	-	-	-	-	-	-
Total	43.31	299.01	354.28	441.06	-	-

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		DSP Nifty Midcap 150 Quality 50 Index Fund		DSP Silver ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	0.01	0.01	0.25	0.12	22.27	5.43
Registrar Fees and Expenses	65.80	24.14	4.41	2.28	0.01	0.01
Marketing/Publicity/Advertisement Expenses	1.64	9.23	-	3.92	-	0.02
Audit Fees	1.87	0.71	0.14	0.08	0.30	-
Investor Communication Expenses	1.06	0.53	0.87	0.40	0.30	0.03
Investor Education and Awareness expenses	22.44	9.10	1.82	0.89	0.57	0.14
Brokerage & Transaction Costs	2.45	5.49	7.53	7.66	-	-
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	-	-	16.60	25.52	-	-
Other Operating expenses*	50.56	14.94	5.39	3.38	1.02	0.78
Others						
Other matters including reimbursement of expenses	0.02	-	-	-	-	-
Total	145.85	64.15	37.01	44.25	24.47	6.41

*Other Operating expenses includes Transaction fee, Sebi Fees, Rating Fees, Index Fees, GST on FX transaction and Bank charges

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

Note 13

₹ in Lacs

Gain on fair value changes	DSP NIFTY BANK ETF		DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Gross change on account of Gain on fair value changes (MTM)	868.61	88.30	442.68	30.83	-	42.57
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	868.61	88.30	442.68	30.83	-	42.57

Note 14

Gain on Sale/Redemptions of Investments	DSP NIFTY BANK ETF		DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Profit on sale/redemption of investments (Gross)	437.14	0.54	8.10	0.10	2.70	-
Profit on derivatives transactions (Gross)	-	-	-	-	-	-
Gain on Exchange Rate Fluctuation	-	-	-	-	-	-
Total	437.14	0.54	8.10	0.10	2.70	-

Note 15

Fees and commission expenses	DSP NIFTY BANK ETF		DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Management Fees	9.81	-	27.38	1.68	5.71	0.19
GST on Management Fees	1.76	-	4.92	0.30	1.02	0.04
Trusteeship Fees	0.17	-	0.58	0.02	0.15	-
Commission to Distributors	-	-	31.85	2.06	6.17	0.36
Total	11.74	-	64.73	4.06	13.05	0.59

Note 16

Loss on fair value changes	DSP NIFTY BANK ETF		DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Gross change on account of Loss on fair value changes (MTM)	-	-	-	-	16.53	-
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	-	-	-	-	16.53	-

Note 17

Loss on Sale/Redemptions of Investments	DSP NIFTY BANK ETF		DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Loss on sale/redemption of investments (Gross)	47.15	0.12	-	5.51	1.83	-
Loss on derivatives transactions (Gross)	-	-	-	-	-	-
Loss on exchange rate fluctuation	-	-	-	-	-	-
Total	47.15	0.12	-	5.51	1.83	-

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP NIFTY BANK ETF		DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	0.12	-	0.01	-	0.01	-
Registrar Fees and Expenses	0.49	0.01	6.88	0.49	1.96	0.13
Marketing/Publicity/Advertisement Expenses	-	0.08	0.02	-	-	-
Audit Fees	0.11	-	0.27	0.02	0.09	-
Investor Communication Expenses	0.37	0.06	0.19	0.02	0.08	0.02
Investor Education and Awareness expenses	1.15	0.03	3.24	0.23	0.88	0.06
Brokerage & Transaction Costs	7.61	1.83	0.29	0.49	0.13	0.18
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	22.18	6.12	-	-	-	-
Other Operating expenses*	3.69	0.30	6.03	0.69	3.72	0.47
Others						
Other matters including reimbursement of expenses	-	-	-	-	-	-
Total	35.72	8.43	16.93	1.94	6.87	0.86

*Other Operating expenses includes Transaction fee, Sebi Fees, Rating Fees, Index Fees, GST on FX transaction and Bank charges

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

Note 13

₹ in Lacs

Gain on fair value changes	DSP FMP - Series 264 - 60M - 17D		DSP FMP - Series 267 - 1246 Days		DSP FMP - Series 268 - 1281 Days	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Gross change on account of Gain on fair value changes (MTM)	4.68	-	-	0.39	-	-
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	4.68	-	-	0.39	-	-

Note 14

Gain on Sale/Redemptions of Investments	DSP FMP - Series 264 - 60M - 17D		DSP FMP - Series 267 - 1246 Days		DSP FMP - Series 268 - 1281 Days	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Profit on sale/redemption of investments (Gross)	-	-	-	0.01	-	-
Profit on derivatives transactions (Gross)	-	-	-	-	-	-
Gain on Exchange Rate Fluctuation	-	-	-	-	-	-
Total	-	-	-	0.01	-	-

Note 15

Fees and commission expenses	DSP FMP - Series 264 - 60M - 17D		DSP FMP - Series 267 - 1246 Days		DSP FMP - Series 268 - 1281 Days	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Management Fees	2.78	2.23	26.58	10.97	5.84	1.85
GST on Management Fees	0.50	0.40	4.78	1.98	1.06	0.34
Trusteeship Fees	0.12	-	1.12	0.28	0.15	0.05
Commission to Distributors	4.46	4.16	15.65	5.60	5.07	1.68
Total	7.86	6.79	48.13	18.83	12.12	3.92

Note 16

Loss on fair value changes	DSP FMP - Series 264 - 60M - 17D		DSP FMP - Series 267 - 1246 Days		DSP FMP - Series 268 - 1281 Days	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Gross change on account of Loss on fair value changes (MTM)	-	149.69	88.13	223.41	81.54	21.20
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	-	149.69	88.13	223.41	81.54	21.20

Note 17

Loss on Sale/Redemptions of Investments	DSP FMP - Series 264 - 60M - 17D		DSP FMP - Series 267 - 1246 Days		DSP FMP - Series 268 - 1281 Days	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Loss on sale/redemption of investments (Gross)	-	-	0.04	1.38	-	-
Loss on derivatives transactions (Gross)	-	-	-	-	-	-
Loss on exchange rate fluctuation	-	-	-	-	-	-
Total	-	-	0.04	1.38	-	-

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP FMP - Series 264 - 60M - 17D		DSP FMP - Series 267 - 1246 Days		DSP FMP - Series 268 - 1281 Days	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	0.01	0.01	0.01	-	0.01	-
Registrar Fees and Expenses	0.29	0.34	5.15	1.86	0.94	0.31
Marketing/Publicity/Advertisement Expenses	-	-	0.02	-	-	-
Audit Fees	-	-	0.53	0.19	0.14	0.05
Investor Communication Expenses	0.01	0.02	0.11	0.08	0.03	0.06
Investor Education and Awareness expenses	0.90	0.84	12.12	4.33	2.24	0.74
Brokerage & Transaction Costs	0.01	0.01	0.01	0.20	0.05	0.12
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	-	-	-	-	-	-
Other Operating expenses*	-	0.48	5.18	0.32	0.92	0.35
Others						
Other matters including reimbursement of expenses	-	-	-	-	-	-
Total	1.22	1.70	23.13	6.98	4.33	1.63

*Other Operating expenses includes Transaction fee, Sebi Fees, Rating Fees, Index Fees, GST on FX transaction and Bank charges

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

Note 13

₹ in Lacs

Gain on fair value changes	DSP FMP - Series 269 - 160 DAYS		DSP FMP - Series 270 - 1144 Days		DSP Gold ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Gross change on account of Gain on fair value changes (MTM)	-	13.51	-	0.21	3,449.53	-
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	-	13.51	-	0.21	3,449.53	-

Note 14

Gain on Sale/Redemptions of Investments	DSP FMP - Series 269 - 160 DAYS		DSP FMP - Series 270 - 1144 Days		DSP Gold ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Profit on sale/redemption of investments (Gross)	19.04	-	-	-	29.58	-
Profit on derivatives transactions (Gross)	-	-	-	-	-	-
Gain on Exchange Rate Fluctuation	-	-	-	-	-	-
Total	19.04	-	-	-	29.58	-

Note 15

Fees and commission expenses	DSP FMP - Series 269 - 160 DAYS		DSP FMP - Series 270 - 1144 Days		DSP Gold ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Management Fees	2.20	3.06	8.61	0.64	14.61	-
GST on Management Fees	0.38	0.56	1.56	0.12	2.62	-
Trusteeship Fees	0.05	0.07	0.30	0.02	0.04	-
Commission to Distributors	0.71	1.13	3.41	0.31	-	-
Total	3.34	4.82	13.88	1.09	17.27	-

Note 16

Loss on fair value changes	DSP FMP - Series 269 - 160 DAYS		DSP FMP - Series 270 - 1144 Days		DSP Gold ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Gross change on account of Loss on fair value changes (MTM)	13.51	-	43.14	2.38	-	-
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	13.51	-	43.14	2.38	-	-

Note 17

Loss on Sale/Redemptions of Investments	DSP FMP - Series 269 - 160 DAYS		DSP FMP - Series 270 - 1144 Days		DSP Gold ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Loss on sale/redemption of investments (Gross)	-	-	-	-	7.20	-
Loss on derivatives transactions (Gross)	-	-	-	-	-	-
Loss on exchange rate fluctuation	-	-	-	-	-	-
Total	-	-	-	-	7.20	-

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP FMP - Series 269 - 160 DAYS		DSP FMP - Series 270 - 1144 Days		DSP Gold ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	0.03	0.06	0.01	-	34.53	-
Registrar Fees and Expenses	0.30	0.50	1.40	0.13	0.16	-
Marketing/Publicity/Advertisement Expenses	-	-	0.02	-	-	-
Audit Fees	0.05	0.04	0.14	0.01	0.31	-
Investor Communication Expenses	0.01	0.03	0.03	-	0.42	-
Investor Education and Awareness expenses	0.73	1.17	3.29	0.30	1.20	-
Brokerage & Transaction Costs	0.07	0.24	-	0.03	0.01	-
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	-	0.02	-	-	-	-
Other Operating expenses*	0.01	0.47	1.42	0.27	3.77	-
Others						
Other matters including reimbursement of expenses	-	-	-	-	-	-
Total	1.20	2.53	6.31	0.74	40.40	-

*Other Operating expenses includes Transaction fee, Sebi Fees, Rating Fees, Index Fees, GST on FX transaction and Bank charges

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

Note 13

₹ in Lacs

Gain on fair value changes	DSP NIFTY IT ETF		DSP NIFTY PRIVATE BANK ETF		DSP NIFTY PSU BANK ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Gross change on account of Gain on fair value changes (MTM)	303.53	-	48.97	-	408.86	-
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	303.53	-	48.97	-	408.86	-

Note 14

Gain on Sale/Redemptions of Investments	DSP NIFTY IT ETF		DSP NIFTY PRIVATE BANK ETF		DSP NIFTY PSU BANK ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Profit on sale/redemption of investments (Gross)	81.33	-	218.43	-	198.31	-
Profit on derivatives transactions (Gross)	-	-	-	-	-	-
Gain on Exchange Rate Fluctuation	-	-	-	-	-	-
Total	81.33	-	218.43	-	198.31	-

Note 15

Fees and commission expenses	DSP NIFTY IT ETF		DSP NIFTY PRIVATE BANK ETF		DSP NIFTY PSU BANK ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Management Fees	2.70	-	4.15	-	3.30	-
GST on Management Fees	0.48	-	0.76	-	0.60	-
Trusteeship Fees	0.02	-	0.07	-	-	-
Commission to Distributors	-	-	-	-	-	-
Total	3.20	-	4.98	-	3.90	-

Note 16

Loss on fair value changes	DSP NIFTY IT ETF		DSP NIFTY PRIVATE BANK ETF		DSP NIFTY PSU BANK ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Gross change on account of Loss on fair value changes (MTM)	-	-	-	-	-	-
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 17

Loss on Sale/Redemptions of Investments	DSP NIFTY IT ETF		DSP NIFTY PRIVATE BANK ETF		DSP NIFTY PSU BANK ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Loss on sale/redemption of investments (Gross)	1.27	-	118.44	-	19.26	-
Loss on derivatives transactions (Gross)	-	-	-	-	-	-
Loss on exchange rate fluctuation	-	-	-	-	-	-
Total	1.27	-	118.44	-	19.26	-

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP NIFTY IT ETF		DSP NIFTY PRIVATE BANK ETF		DSP NIFTY PSU BANK ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	0.04	-	0.07	-	0.02	-
Registrar Fees and Expenses	0.03	-	0.28	-	0.01	-
Marketing/Publicity/Advertisement Expenses	-	-	-	-	-	-
Audit Fees	-	-	0.05	-	-	-
Investor Communication Expenses	0.60	-	0.42	-	0.13	-
Investor Education and Awareness expenses	0.26	-	0.59	-	0.10	-
Brokerage & Transaction Costs	1.91	-	6.33	-	1.20	-
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	6.19	-	20.60	-	3.79	-
Other Operating expenses*	1.06	-	2.47	-	0.56	-
Others						
Other matters including reimbursement of expenses	-	-	-	-	-	-
Total	10.09	-	30.81	-	5.81	-

*Other Operating expenses includes Transaction fee, Sebi Fees, Rating Fees, Index Fees, GST on FX transaction and Bank charges

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

Note 13

₹ in Lacs

Gain on fair value changes	DSP S&P BSE SENSEX ETF		DSP Multi Asset Allocation Fund		DSP Gold ETF Fund of Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Gain on fair value changes (MTM)	67.55	-	14,921.97	-	133.62	-
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	-	-	42.81	-	-	-
Total	67.55	-	14,964.78	-	133.62	-

Note 14

Gain on Sale/Redemptions of Investments	DSP S&P BSE SENSEX ETF		DSP Multi Asset Allocation Fund		DSP Gold ETF Fund of Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Profit on sale/redemption of investments (Gross)	1.63	-	284.37	-	21.27	-
Profit on derivatives transactions (Gross)	-	-	-	-	-	-
Gain on Exchange Rate Fluctuation	-	-	3,779.09	-	-	-
Total	1.63	-	4,063.46	-	21.27	-

Note 15

Fees and commission expenses	DSP S&P BSE SENSEX ETF		DSP Multi Asset Allocation Fund		DSP Gold ETF Fund of Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Management Fees	-	-	59.27	-	-	-
GST on Management Fees	-	-	10.68	-	-	-
Trusteeship Fees	-	-	1.04	-	-	-
Commission to Distributors	-	-	806.46	-	0.72	-
Total	-	-	877.45	-	0.72	-

Note 16

Loss on fair value changes	DSP S&P BSE SENSEX ETF		DSP Multi Asset Allocation Fund		DSP Gold ETF Fund of Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Gross change on account of Loss on fair value changes (MTM)	-	-	2.15	-	-	-
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	30.07	-	-	-
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	-	-	32.22	-	-	-

Note 17

Loss on Sale/Redemptions of Investments	DSP S&P BSE SENSEX ETF		DSP Multi Asset Allocation Fund		DSP Gold ETF Fund of Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Loss on sale/redemption of investments (Gross)	1.52	-	9.60	-	-	-
Loss on derivatives transactions (Gross)	-	-	197.66	-	-	-
Loss on exchange rate fluctuation	-	-	3,770.49	-	-	-
Total	1.52	-	3,977.75	-	-	-

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP S&P BSE SENSEX ETF		DSP Multi Asset Allocation Fund		DSP Gold ETF Fund of Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	0.01	-	3.03	-	0.01	-
Registrar Fees and Expenses	0.01	-	31.06	-	0.07	-
Marketing/Publicity/Advertisement Expenses	-	-	3.09	-	-	-
Audit Fees	-	-	0.48	-	-	-
Investor Communication Expenses	0.06	-	2.87	-	0.17	-
Investor Education and Awareness expenses	0.04	-	13.17	-	-	-
Brokerage & Transaction Costs	0.22	-	45.98	-	0.86	-
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	0.73	-	54.96	-	-	-
Other Operating expenses*	0.78	-	18.40	-	0.53	-
Others						
Other matters including reimbursement of expenses	-	-	0.01	-	-	-
Total	1.85	-	173.05	-	1.64	-

*Other Operating expenses includes Transaction fee, Sebi Fees, Rating Fees, Index Fees, GST on FX transaction and Bank charges

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

Note 13

₹ in Lacs

Gain on fair value changes	DSP Banking & Financial Services Fund		DSP Nifty Smallcap 250 Quality 50 Index Fund		DSP Multicap Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Gross change on account of Gain on fair value changes (MTM)	45.44	-	-	-	-	-
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	45.44	-	-	-	-	-

Note 14

Gain on Sale/Redemptions of Investments	DSP Banking & Financial Services Fund		DSP Nifty Smallcap 250 Quality 50 Index Fund		DSP Multicap Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Profit on sale/redemption of investments (Gross)	281.62	-	11.98	-	-	-
Profit on derivatives transactions (Gross)	-	-	-	-	-	-
Gain on Exchange Rate Fluctuation	-	-	-	-	-	-
Total	281.62	-	11.98	-	-	-

Note 15

Fees and commission expenses	DSP Banking & Financial Services Fund		DSP Nifty Smallcap 250 Quality 50 Index Fund		DSP Multicap Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Management Fees	102.04	-	1.49	-	64.42	-
GST on Management Fees	18.38	-	0.26	-	11.60	-
Trusteeship Fees	0.21	-	0.04	-	0.11	-
Commission to Distributors	223.66	-	3.44	-	182.49	-
Total	344.29	-	5.23	-	258.62	-

Note 16

Loss on fair value changes	DSP Banking & Financial Services Fund		DSP Nifty Smallcap 250 Quality 50 Index Fund		DSP Multicap Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Gross change on account of Loss on fair value changes (MTM)	-	-	43.85	-	489.60	-
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	-	-	43.85	-	489.60	-

Note 17

Loss on Sale/Redemptions of Investments	DSP Banking & Financial Services Fund		DSP Nifty Smallcap 250 Quality 50 Index Fund		DSP Multicap Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Loss on sale/redemption of investments (Gross)	689.35	-	11.25	-	-	-
Loss on derivatives transactions (Gross)	-	-	-	-	-	-
Loss on exchange rate fluctuation	-	-	-	-	-	-
Total	689.35	-	11.25	-	-	-

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP Banking & Financial Services Fund		DSP Nifty Smallcap 250 Quality 50 Index Fund		DSP Multicap Fund	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	0.14	-	0.03	-	0.03	-
Registrar Fees and Expenses	7.56	-	0.12	-	5.39	-
Marketing/Publicity/Advertisement Expenses	0.56	-	-	-	0.90	-
Audit Fees	0.11	-	-	-	0.05	-
Investor Communication Expenses	1.40	-	0.82	-	2.04	-
Investor Education and Awareness expenses	3.37	-	0.15	-	2.54	-
Brokerage & Transaction Costs	31.70	-	2.26	-	41.67	-
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	58.09	-	7.38	-	71.90	-
Other Operating expenses*	4.26	-	1.40	-	2.63	-
Others						
Other matters including reimbursement of expenses	-	-	-	-	-	-
Total	107.19	-	12.16	-	127.15	-

*Other Operating expenses includes Transaction fee, Sebi Fees, Rating Fees, Index Fees, GST on FX transaction and Bank charges

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

Note 13

₹ in Lacs

Gain on fair value changes	DSP Nifty Healthcare ETF		DSP US Treasury Fund of Fund		DSP S&P BSE Liquid Rate ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Gross change on account of Gain on fair value changes (MTM)	45.44	-	-	-	-	-
Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised gain in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	45.44	-	-	-	-	-

Note 14

Gain on Sale/Redemptions of Investments	DSP Nifty Healthcare ETF		DSP US Treasury Fund of Fund		DSP S&P BSE Liquid Rate ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Profit on sale/redemption of investments (Gross)	0.05	-	-	-	-	-
Profit on derivatives transactions (Gross)	-	-	-	-	-	-
Gain on Exchange Rate Fluctuation	-	-	331.32	-	-	-
Total	0.05	-	331.32	-	-	-

Note 15

Fees and commission expenses	DSP Nifty Healthcare ETF		DSP US Treasury Fund of Fund		DSP S&P BSE Liquid Rate ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Management Fees	0.08	-	0.09	-	-	-
GST on Management Fees	0.02	-	0.02	-	-	-
Trusteeship Fees	-	-	-	-	-	-
Commission to Distributors	-	-	0.01	-	-	-
Total	0.10	-	0.12	-	-	-

Note 16

Loss on fair value changes	DSP Nifty Healthcare ETF		DSP US Treasury Fund of Fund		DSP S&P BSE Liquid Rate ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Gross change on account of Loss on fair value changes (MTM)	-	-	-	-	-	-
Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-	-	-
Change in unrealised loss in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 17

Loss on Sale/Redemptions of Investments	DSP Nifty Healthcare ETF		DSP US Treasury Fund of Fund		DSP S&P BSE Liquid Rate ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Particulars						
Loss on sale/redemption of investments (Gross)	-	-	-	-	-	-
Loss on derivatives transactions (Gross)	-	-	-	-	-	-
Loss on exchange rate fluctuation	-	-	337.08	-	-	-
Total	-	-	337.08	-	-	-

DSP MUTUAL FUND
Notes to Revenue Account for the period / year ended March 31, 2024

₹ in Lacs

Note 18

Expenses – Others	DSP Nifty Healthcare ETF		DSP US Treasury Fund of Fund		DSP S&P BSE Liquid Rate ETF	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Custodian Fees and Expenses	-	-	-	-	-	-
Registrar Fees and Expenses	-	-	0.02	-	-	-
Marketing/Publicity/Advertisement Expenses	-	-	-	-	-	-
Audit Fees	-	-	-	-	-	-
Investor Communication Expenses	-	-	-	-	-	-
Investor Education and Awareness expenses	0.01	-	0.04	-	-	-
Brokerage & Transaction Costs	0.23	-	3.17	-	-	-
Insurance & Security Expenses	-	-	-	-	-	-
Statutory Taxes	0.78	-	-	-	-	-
Other Operating expenses*	0.16	-	0.17	-	0.05	-
Others						
Other matters including reimbursement of expenses	-	-	-	-	-	-
Total	1.18	-	3.40	-	0.05	-

*Other Operating expenses includes Transaction fee, Sebi Fees, Rating Fees, Index Fees, GST on FX transaction and Bank charges

DSP MUTUAL FUND

Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

19. Organisation:

DSP Mutual Fund ('DSPMF' or 'Fund') has been constituted as a trust on December 16, 1996 in accordance with the provisions of the Indian Trusts Act, 1882. DSP ADIKO Holdings Private Limited & DSP HMK Holdings Private Limited (collectively) are the Sponsors, and DSP Trustee Company Private Limited ('Trustee') is the Trustee to the Fund. The Trust Deed has been registered under the Indian Registration Act, 1908. The Fund was registered with SEBI on January 30, 1997 under the Registration Code MF/036/97/7

DSP Investment Managers Private Limited ('DSPIM') was appointed as the asset management company to the Fund by the Trustee, vide Investment Management Agreement (IMA) dated December 16, 1996, as amended from time to time executed between the Trustee and DSPIM.

"As part of the internal restructuring of its business ("Demerger") DSPIM has demerged and transferred its asset management business to another DSP group company, DSP Asset Managers Private Limited ("DSPAM" or "AMC"). The Demerger, being on account of internal restructuring of business of DSPIM, have no change in the (a) ultimate ownership and control of the AMC of the Fund; (b) Sponsors & Trustee of the Fund; and (c) name of the Fund.

The Demerger had been approved by the Board of Directors of DSPIM vide resolutions dated October 21, 2021, the Board of Directors of DSPAM vide resolutions dated July 14, 2021 and the Board of Directors of Trustees vide resolutions dated October 22, 2021. The Honorable National Company Law Tribunal ('NCLT') had approved the Scheme of Demerger on October 4, 2022 and the certified copy of the Order received on October 20, 2022.

Securities and Exchange Board of India ("SEBI") vide its letter dated December 01, 2022 bearing reference no. SEBI/HO/OW/IMD RAC2/P/2022/60211/1 ("SEBI NOC") have approved the Demerger with no objection to transfer the Asset Management Business of DSPIM to DSPAM.

The unitholders of all the schemes of the Fund have approved the internal restructuring of Asset Management Business and consequent change of AMC from DSPIM to DSPAM along with the consequential changes in the Investment Management Agreement (IMA) and Trust Deed as reflected in Amended IMA and Supplemental Trust Deed, respectively.

The Demerger has been made effective from April 1, 2023."

List of Schemes of DSP Mutual Fund:

Scheme Name	Date of Launch	Date of Allotment	Maturity Date	Investment Objective
DSPBF	April 07, 1997	April 29, 1997	NA	The primary investment objective of the Scheme is to seek to generate an attractive return, consistent with prudent risk, from a portfolio which is substantially constituted of high quality debt securities, predominantly of issuers domiciled in India. This shall be the fundamental attribute of the Scheme. As a secondary objective, the Scheme will seek capital appreciation. The Scheme will also invest a certain portion of its corpus in money market securities, in order to meet liquidity requirements from time to time. There is no assurance that the investment objective of the Scheme will be realized.
DSPFCF	April 07, 1997	April 29, 1997	NA	To generate long term capital appreciation, from a portfolio that is substantially constituted of equity securities and equity related securities of issuers domiciled in India.
DSPLF	March 06, 1998	March 11, 1998	NA	To generate a reasonable return commensurate with low risk and a high degree of liquidity, from a portfolio constituted of money market securities and high quality debt securities.
DSPEBF	May 03, 1999	May 27, 1999	NA	To seek to generate long term capital appreciation and current income from a portfolio constituted of equity and equity related securities as well as fixed income securities (debt and money market securities).
DSPGF	September 20, 1999	September 30, 1999	NA	To generate income through investment in Central Government Securities of various maturities.
DSPSF	September 20, 1999	September 30, 1999	NA	To generate income through investment in a portfolio comprising of money market instruments with maturity less than or equal to 1 year.
DSPEOF	March 11, 2000	May 16, 2000	NA	To seek to generate long term capital appreciation from a portfolio that is substantially constituted of equity and equity related securities of large and midcap companies. From time to time, the Fund manager will also seek participation in other equity and equity related securities to achieve optimal portfolio construction.
DSPSTF	August 30, 2002	September 09, 2002	NA	To generate returns commensurate with risk from a portfolio constituted of money market securities and/or debt securities.
DSPTEF	February 10, 2003	March 10, 2003	NA	To seek to generate long term capital appreciation from a portfolio that is substantially constituted of equity and equity related securities of large cap companies. From time to time, the fund manager will also seek participation in other equity and equity related securities to achieve optimal portfolio construction.
DSPCRF	May 12, 2003	May 13, 2003	NA	To seek to generate returns commensurate with risk from a portfolio constituted of money market securities and/or debt securities.
DSPRSF	April 27, 2004	June 11, 2004	NA	To seek to generate income, consistent with prudent risk, from a portfolio which is substantially constituted of quality debt securities. The Scheme will also seek to generate capital appreciation by investing a smaller portion of its corpus in equity and equity related securities of issuers domiciled in India.
DSPITF	April 27, 2004	June 11, 2004	NA	To generate capital appreciation, from a portfolio that is substantially constituted of equity securities and equity related securities of corporates, which could benefit from structural changes brought about by continuing liberalization in economic policies by the Government and/or from continuing investments in infrastructure, both by the public and private sector.
DSPUSF	July 24, 2006	July 31, 2006	NA	To generate returns commensurate with risk from portfolio constituted of money market securities and/or debt securities.

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme Name	Date of Launch	Date of Allotment	Maturity Date	Investment Objective
DSPMCF	September 29, 2006	November 14, 2006	NA	To seek to generate long term capital appreciation from a portfolio that is substantially constituted of equity and equity related securities of midcap companies. From time to time, the Fund manager will also seek participation in other equity and equity related securities to achieve optimal portfolio construction.
DSPETSF (Erstwhile known as DSPTSF)	November 27, 2006	January 18, 2007	NA	To generate medium to long-term capital appreciation from a diversified portfolio that is substantially constituted of equity and equity related securities of corporates, and to enable investors avail of a deduction from total income, as permitted under the Income Tax Act, 1961 from time to time.
DSPSBF	April 23, 2007	May 09, 2007	NA	To generate optimal returns with high liquidity through active management of the portfolio by investing in high quality debt and money market securities.
DSPWGFOF (Erstwhile known as DSPWGF)	July 25, 2007	September 14, 2007	NA	To seek capital appreciation by investing in units/securities issued by overseas Exchange Traded Funds (ETFs) and/or overseas funds and/or units issued by domestic mutual funds that provide exposure to Gold/Gold Mining theme. The Scheme may also invest a certain portion of its corpus in money market securities and/or money market/liquid schemes of DSP Mutual Fund, in order to meet liquidity requirements from time to time. However, there is no assurance that the investment objective of the Scheme will be realized.
DSPSCF	May 04, 2007	June 14, 2007	NA	To seek to generate long term capital appreciation from a portfolio that is substantially constituted of equity and equity related securities of small cap companies. From time to time, the Fund manager will also seek participation in other equity and equity related securities to achieve optimal portfolio construction.
DSPNRNEF	March 03, 2008	April 25, 2008	NA	To generate capital appreciation and provide long term growth opportunities by investing in equity and equity related securities of companies domiciled in India whose pre-dominant economic activity is in the: (a) discovery, development, production, or distribution of natural resources, viz., energy, mining etc.; (b) alternative energy and energy technology sectors, with emphasis given to renewable energy, automotive and on-site power generation, energy storage and enabling energy technologies. The Scheme will also invest a certain portion of its corpus in the equity and equity related securities of companies domiciled overseas, which are principally engaged in the discovery, development, production or distribution of natural resources and alternative energy and/or the units/shares of BlackRock Global Funds – New Energy Fund, BlackRock Global Funds – World Energy Fund and similar other overseas Mutual Fund Schemes.
DSPWEF	July 10, 2009	August 14, 2009	NA	To generate capital appreciation by investing predominantly in the units of BlackRock Global Funds – World Energy Fund (BGF-WEF) and BlackRock Global Funds-Sustainable Energy Fund (BGF-NEF). The Scheme may, at the discretion of the Investment Manager, also invest in the units of other similar overseas Mutual Fund Schemes, which may constitute a significant part of its corpus. The Scheme may also invest a certain portion of its corpus in money market securities and/or money market/liquid Schemes of DSP Mutual Fund, in order to meet liquidity requirements from time to time.
DSPWMF	November 23, 2009	December 29, 2009	NA	To seek to generate capital appreciation by investing predominantly in the units of BlackRock Global Funds - World Mining Fund (BGF - WMF). The Scheme may, at the discretion of the Investment Manager, also invest in the units of other similar overseas Mutual Fund Schemes, which may constitute a significant part of its corpus. The Scheme may also invest a certain portion of its corpus in money market securities and/or money market/liquid Schemes of DSP Mutual Fund (Fund), in order to meet liquidity requirements from time to time.
DSPFF	April 23, 2010	June 10, 2010	NA	To generate long-term capital growth from a portfolio of equity and equity-related securities including equity derivatives. The portfolio will consist of multi cap companies by market capitalisation. The Scheme will hold equity and equity-related securities including equity derivatives, of upto 30 companies. The Scheme may also invest in debt and money market securities, for defensive considerations and/or for managing liquidity requirements.
DSPWAF	September 30, 2011	October 19, 2011	NA	To generate capital appreciation by investing predominantly in the units of BlackRock Global Funds - Nutrition Fund (BGF - WAF). The Scheme may, at the discretion of the Investment Manager, also invest in the units of other similar overseas Mutual Fund Schemes, which may constitute a significant part of its corpus. The Scheme may also invest a certain portion of its corpus in money market securities and/or money market/liquid Schemes of DSP Mutual Fund, in order to meet liquidity requirements from time to time. It shall be noted 'similar overseas Mutual Fund Schemes' shall have investment objective, investment strategy and risk profile/consideration similar to those of BGF – NF.

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

Scheme Name	Date of Launch	Date of Allotment	Maturity Date	Investment Objective
DSPUSFEF	July 17, 2012	August 03, 2012	NA	<p>The primary investment objective of the Scheme is to seek capital appreciation by investing predominantly in units of BlackRock Global Funds US Flexible* Equity Fund (BGF - USFEF). The Scheme may, at the discretion of the Investment Manager, also invest in the units of other similar overseas Mutual Fund Schemes, which may constitute a significant part of its corpus. The Scheme may also invest a certain portion of its corpus in money market securities and/or money market/liquid Schemes of DSP Mutual Fund, in order to meet liquidity requirements from time to time. It shall be noted 'similar overseas Mutual Fund Schemes' shall have investment objective, investment strategy and risk profile/consideration similar to those of BGF - USFEF.</p> <p>*The term "Flexible" in the name of the Scheme signifies that the Investment Manager of the Underlying Fund can invest either in growth or value investment characteristic securities placing an emphasis as the market outlook warrants.</p>
DSPBPDF	September 10, 2013	September 14, 2013	NA	To generate income and capital appreciation by primarily investing in a portfolio of high quality debt and money market securities that are issued by banks and public sector entities/undertakings.
DSPDAAF	January 17, 2014	February 06, 2014	NA	The investment objective of the Scheme is to seek capital appreciation by managing the asset allocation between equity and fixed income securities. The Scheme will dynamically manage the asset allocation between equity and fixed income. Equity allocation will be decided based on a combination of valuation and momentum while fixed income and arbitrage will be resultant allocation. The Scheme intends to generate long-term capital appreciation by investing in equity and equity related instruments and seeks to generate income through investments in fixed income securities and by using arbitrage and other derivative strategies.
DSPGAFOF (Erstwhile known as DSPGAF)	August 01, 2014	August 21, 2014	NA	The primary investment objective of the Scheme is to seek capital appreciation by investing predominantly in units of BlackRock Global Funds - Global Allocation Fund (BGF - GAF). The Scheme may also invest in the units of other similar overseas Mutual Fund Schemes which may constitute a significant part of its corpus. The Scheme may also invest a certain portion of its corpus in money market securities and/ or money market/liquid Schemes of DSP Mutual Fund, in order to meet liquidity requirements from time to time. However, there is no assurance that the investment objective of the Scheme will be realized. It shall be noted 'similar overseas Mutual Fund Schemes' shall have investment objective, investment strategy and risk profile/consideration similar to those of BGF - GAF.
DSP10YGF	September 16, 2014	September 26, 2014	NA	To seek to generate returns commensurate with risk from a portfolio of Government Securities such that the Macaulay duration of the portfolio is similar to the 10 Year benchmark government security. (Please refer page no. 15 of SID under the section "Where will the Scheme invest" for details on Macaulay's Duration).
DSPLDF	February 27, 2015	March 10, 2015	NA	To seek to generate returns commensurate with risk from a portfolio constituted of money market securities and/or debt securities.
DSPESF	March 08, 2016	March 28, 2016	NA	To generate income through investments in fixed income securities and using arbitrage and other derivative Strategies. The Scheme also intends to generate long-term capital appreciation by investing a portion of the Scheme's assets in equity and equity related instruments.
DSPN50EWIF (Erstwhile known as DSPENF)	September 29, 2017	October 23, 2017	NA	To invest in companies which are constituents of NIFTY 50 Equal Weight Index (underlying Index) in the same proportion as in the index and seeks to generate returns that are commensurate (before fees and expenses) with the performance of the underlying Index.
DSPAF	January 15, 2018	January 25, 2018	NA	The investment objective of the Scheme is to generate income through arbitrage opportunities between cash and derivative market and arbitrage opportunities within the derivative market. Investments may also be made in debt & money market instruments.
DSPN1DRLETF (Erstwhile known as DSPLETF)	February 22, 2018	March 14, 2018	NA	The investment objective of the Scheme is to seek to provide current income, commensurate with relatively low risk while providing a high level of liquidity, primarily through a portfolio of Tri-Party REPO, Repo in Government Securities, Reverse Repos and similar other overnight instruments.
DSPCBF	August 23, 2018	September 10, 2018	NA	The primary investment objective of the Scheme is to seek to generate regular income and capital appreciation commensurate with risk from a portfolio predominantly investing in corporate debt securities across maturities which are rated AA+ and above, in addition to debt instruments issued by central and state governments and money market securities.
DSPHF	November 12, 2018	November 30, 2018	NA	The primary investment objective of the Scheme is to seek to generate consistent returns by predominantly investing in equity and equity related securities of pharmaceutical and healthcare companies.

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

Scheme Name	Date of Launch	Date of Allotment	Maturity Date	Investment Objective
DSPPOF	January 07, 2019	January 09, 2019	NA	The primary objective of the Scheme is to seek to generate returns commensurate with low risk and providing high level of liquidity, through investments made primarily in overnight securities having maturity of 1 business day.
DSPN50IF	February 11, 2019	February 21, 2019	NA	To invest in companies which are constituents of NIFTY Next 50 Index (underlying Index) in the same proportion as in the index and seeks to generate returns that are commensurate (before fees and expenses) with the performance of the underlying Index, subject to tracking error.
DSPNN50IF	February 11, 2019	February 21, 2019	NA	To invest in companies which are constituents of NIFTY Next 50 Index (underlying Index) in the same proportion as in the index and seeks to generate returns that are commensurate (before fees and expenses) with the performance of the underlying Index.
DSPQF	May 20, 2019	June 10, 2019	NA	The investment objective of the Scheme is to deliver superior returns as compared to the underlying benchmark over the medium to long term through investing in equity and equity related securities. The portfolio of stocks will be selected, weighed and rebalanced using stock screeners, factor based scoring and an optimization formula which aims to enhance portfolio exposures to factors representing 'good investing principles' such as growth, value and quality within risk constraints.
DSPVF	November 20, 2020	December 10, 2020	NA	The primary objective of the scheme is to seek to generate consistent returns by investing in equity and equity related or fixed income securities which are currently undervalued.
DSPFRF	March 04, 2021	March 19, 2021	NA	The primary objective of the scheme is to generate regular income through investment predominantly in floating rate and fixed rate debt instruments (including money market instruments)
DSPN50EWETF	October 18, 2021	November 08, 2021	NA	The Scheme seeks to provide returns that, before expenses, closely correspond to the total return of the underlying index (NIFTY 50 Equal Weight Index), subject to tracking errors.
DSPN50ETF	December 06, 2021	December 23, 2021	NA	The Scheme seeks to provide returns that, before expenses, closely correspond to the total return of the underlying index (NIFTY 50 index), subject to tracking errors.
DSPNM150Q50ETF	December 06, 2021	December 23, 2021	NA	The Scheme seeks to provide returns that, before expenses, closely correspond to the total return of the underlying index (Nifty Midcap 150 Quality 50 Index), subject to tracking errors.
DSPGIFOF	January 24, 2022	February 14, 2022	NA	The primary investment objective of the scheme is to seek capital appreciation by investing in global mutual funds schemes and ETFs that primarily invest in companies with innovation theme having potential for higher revenue and earnings growth.
DSPNSPG2028IF	March 11, 2022	March 21, 2022	NA	The investment objective of the scheme is to track the Nifty SDL Plus G-Sec Jun 2028 30:70 Index by investing in Government Securities (G-Sec) and SDLs, maturing on or before June 2028 and seeks to generate returns that are commensurate (before fees and expenses) with the performance of the underlying Index, subject to tracking error.
DSPNM150Q50IF	July 18, 2022	August 4, 2022	NA	The investment objective of the Scheme is to generate returns that are commensurate with the performance of the Nifty Midcap 150 Quality 50 Index, subject to tracking error.
DSPSETF	August 01, 2022	August 19, 2022	NA	The scheme seeks to generate returns that are in line with the performance of physical silver in domestic prices, subject to tracking error.
DSPNBETF	December 26, 2022	January 03, 2023	NA	The Scheme seeks to provide returns that, before expenses, correspond to the total return of the underlying index (Nifty Bank Index), subject to tracking errors.
DSPSPG2033IF	January 10, 2023	January 25, 2023	NA	The investment objective of the scheme is to track the CRISIL SDL Plus G Sec Apr 2033 50:50 Index by investing in Government Securities (G-Sec) and SDLs, maturing on or before April, 2033 and seeks to generate returns that are commensurate (before fees and expenses) with the performance of the underlying Index, subject to tracking error.
DSPNSPG2027IF	January 25, 2023	February 14, 2023	NA	The investment objective of the scheme is to track the Nifty SDL Plus G Sec Sep 2027 50:50 Index by investing in Government Securities (G-Sec) and SDLs, maturing on or before September, 2027 and seeks to generate returns that are commensurate (before fees and expenses) with the performance of the underlying Index, subject to tracking error.
DSPGEFOF	November 03, 2023	November 17, 2023	NA	The investment objective of the scheme is to seek to generate returns by investing in units of DSP Gold ETF.
DSPBFSF	November 20, 2023	December 08, 2023	NA	The primary investment objective of the scheme is to seek to generate returns through investment in domestic and overseas equity and equity related securities of companies engaged in banking and financial services sector.
DSPNS250Q50IF	December 05, 2023	December 26, 2023	NA	The investment objective of the Scheme is to generate returns that are commensurate with the performance of the Nifty Smallcap250 Quality 50 Index, subject to tracking error.

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

Scheme Name	Date of Launch	Date of Allotment	Maturity Date	Investment Objective
DSPMTCF	January 08, 2024	January 30, 2024	NA	The investment objective of the scheme is to seek to generate long-term capital appreciation from a portfolio of equity and equity related securities across market capitalization.
DSPNHCETF	January 11, 2024	February 01, 2024	NA	The Scheme seeks to provide returns that, before expenses, correspond to the total return of the underlying index (Nifty Healthcare TRI), subject to tracking errors.
DSPUSTFOF	March 07, 2024	March 18, 2024	NA	The investment objective of the scheme is to generate income & long term capital appreciation by investing in units of ETFs and/or Funds focused on US Treasury Bonds.
DSPS&PLRETF	March 15, 2024	March 27, 2024	NA	The Scheme seeks to provide returns before expenses that correspond to the returns of S&P BSE Liquid Rate Index, subject to tracking errors.
DSPGETF	April 17, 2023	April 28, 2023	NA	The scheme seeks to generate returns that are in line with the performance of physical gold in domestic prices, subject to tracking error.
DSPNITETF	June 21, 2023	July 7, 2023	NA	The Scheme seeks to provide returns that, before expenses, correspond to the total return of the underlying index (Nifty IT TRI), subject to tracking errors.
DSPNPBETF	July 17, 2023	July 27, 2023	NA	The Scheme seeks to provide returns that, before expenses, correspond to the total return of the underlying index (Nifty Private Bank TRI), subject to tracking errors.
DSPNPSUBETF	July 17, 2023	July 27, 2023	NA	The Scheme seeks to provide returns that, before expenses, correspond to the total return of the underlying index (Nifty PSU Bank TRI), subject to tracking errors.
DSPBSESETF	July 17, 2023	July 27, 2023	NA	The Scheme seeks to provide returns that, before expenses, correspond to the total return of the underlying index (S&P BSE Sensex TRI), subject to tracking errors.
DSPMAF	September 7, 2023	September 27, 2023	NA	The investment objective of the Scheme is to seek to generate long term capital appreciation by investing in multi asset classes including equity and equity related securities, debt and money market instruments, commodity ETFs, exchange traded commodity derivatives and overseas securities
DSPFMP - Series 264 - 60M - 17 Days	September 07, 2021	September 13, 2021	September 29, 2026	The primary investment objective of the Scheme is to generate returns and seek capital appreciation by investing in a portfolio of Debt and Money Market Instruments. The Scheme will invest only in securities which mature on or before the date of maturity of the Schemes.
DSP FMP Series - 267 - 1246 Days	October 28, 2022	November 14, 2022	April 13, 2026	The primary investment objective of the Scheme is to seek to generate returns and capital appreciation by investing in a portfolio of Debt and Money Market Securities. The Scheme will invest only in such securities which mature on or before the date of maturity of the Scheme.
DSP FMP Series - 268 - 1281 Days	November 11, 2022	November 24, 2022	May 28, 2026	The primary investment objective of the Scheme is to seek to generate returns and capital appreciation by investing in a portfolio of Debt and Money Market Securities. The Scheme will invest only in such securities which mature on or before the date of maturity of the Scheme.
DSP FMP Series - 269 - 160 Days	December 20, 2022	December 22, 2022	May 31, 2023	The primary investment objective of the Scheme is to seek to generate returns and capital appreciation by investing in a portfolio of Debt and Money Market Securities. The Scheme will invest only in such securities which mature on or before the date of maturity of the Scheme.
DSP FMP Series 270 - 1144 Days	February 13, 2023	February 24, 2023	April 13, 2026	The primary investment objective of the Scheme is to seek to generate returns and capital appreciation by investing in a portfolio of Debt and Money Market Securities. The Scheme will invest only in such securities which mature on or before the date of maturity of the Scheme

For list of Schemes of DSP Mutual Fund and short names: Refer Annexure 1

Annexure 1

List of schemes of DSP Mutual Fund

Schemes live as on March 31, 2024:

Short Name	Full Name
DSPBF	DSP Bond Fund
DSPFCF	DSP Flexi Cap Fund
DSPLF	DSP Liquidity Fund
DSPEBF	DSP Equity & Bond Fund
DSPGF	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)
DSPSF	DSP Savings Fund
DSPEOF	DSP Equity Opportunities Fund
DSPSTF	DSP Short Term Fund
DSPTEF	DSP Top 100 Equity Fund
DSPCRF	DSP Credit Risk Fund

Schemes live as on March 31, 2024:

Short Name	Full Name
DSPFRF	DSP Floater Fund
DSPWMF	DSP World Mining Fund
DSPFF	DSP Focus Fund
DSPWAF	DSP World Agriculture Fund
DSPN50EWIF (Erstwhile known as DSPENF)	DSP Nifty 50 Equal Weight Index Fund(Erstwhile known as DSP Equal Nifty 50 Fund)
DSPAF	DSP Arbitrage Fund
DSPN1DRLETF (Erstwhile known as DSPLETF)	DSP NIFTY 1D Rate Liquid ETF(Erstwhile known as DSP Liquid ETF)
DSPCBF	DSP Corporate Bond Fund
DSPHF	DSP Healthcare Fund
DSPOF	DSP Overnight Fund

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

Short Name	Full Name
DSPRSF	DSP Regular Savings Fund
DSPITF	DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)
DSPUSF	DSP Ultra Short Fund
DSPSCF	DSP Small Cap Fund
DSPETSF (Erstwhile known as DSPTSF)	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)
DSPSBF	DSP Strategic Bond Fund
DSPWGF (Erstwhile known as DSPWGF)	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)
DSPMCF	DSP Mid Cap Fund
DSPNRNEF	DSP Natural Resources and New Energy Fund
DSPWEF	DSP World Energy Fund
DSPFMP - Series 264 - 60M - 17D	DSP FMP - Series 264 - 60M - 17D
DSPBPDF	DSP Banking & PSU Debt Fund
DSPDAAF	DSP Dynamic Asset Allocation Fund
DSPGAFOF (Erstwhile known as DSPGAF)	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)
DSP10YGF	DSP 10Y G-Sec Fund
DSPLDF	DSP Low Duration Fund
DSPESF	DSP Equity Savings Fund
DSPVF	DSP Value Fund
DSPNPBETF	DSP NIFTY PRIVATE BANK ETF
DSPNPSUBETF	DSP NIFTY PSU BANK ETF
DSPGEFOF	DSP Gold ETF Fund of Fund
DSPBFSF	DSP Banking & Financial Services Fund
DSPNS250Q50IF	DSP Nifty Smallcap250 Quality 50 Index Fund
DSPUSFEF	DSP US Flexible* Equity Fund (*The term "Flexible" in the name of the Scheme signifies that the Investment Manager of the Underlying Fund can invest either in growth or value investment characteristic securities placing an emphasis as the market outlook warrants).

Short Name	Full Name
DSPN50IF	DSP Nifty 50 Index Fund
DSPNN50IF	DSP Nifty Next 50 Index Fund
DSPQF	DSP Quant Fund
DSPN50EWETF	DSP Nifty 50 Equal Weight ETF
DSPN50ETF	DSP Nifty 50 ETF
DSPNM150Q50ETF	DSP Nifty Midcap 150 Quality 50 ETF
DSPGIFOF	DSP Global Innovation Fund of Fund
DSPNSPG2028IF	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund
DSPSETF	DSP Silver ETF
DSPNM150Q50IF	DSP Nifty Midcap 150 Quality 50 Index Fund
DSP FMP Series 267 - 1246 Days	DSP FMP - Series 267 - 1246 Days
DSP FMP Series 268 - 1281 Days	DSP FMP - Series 268 - 1281 Days
DSPNBETF	DSP NIFTY BANK ETF
DSPPCSPG2033IF	DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund
DSPNSPG2027IF	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund
DSP FMP Series 270 - 1144 Days	DSP FMP - Series 270 - 1144 Days
DSPGETF	DSP Gold ETF
DSPNITETF	DSP NIFTY IT ETF
DSPBSEETF	DSP S&P BSE SENSEX ETF
DSPMAF	DSP Multi Asset Allocation Fund
DSPMTCF	DSP Multicap Fund
DSPNHETF	DSP Nifty Healthcare ETF
DSPUSTFOF	DSP US Treasury Fund of Fund
DSPS&PLRETF	DSP S&P BSE Liquid Rate ETF

Schemes matured during the period April 01,2023 to March 31, 2024:

Short Name	Full Name	Maturity Date
DSP FMP SERIES 269 - 160 Days	DSP FMP - Series 269 - 160 DAYS	31-May-23

Note:

There is no assurance that the investment objective of the Schemes will be realised.

20. Basis of preparation

20.1 Statement of compliance

The Securities & Exchange Board of India (SEBI) has made an amendment to Securities and Exchange Board of India (Mutual Funds) Regulations, 1996 (as amended) (the 'Regulations') vide notification dated 25 January 2022, which directs implementation of Indian Accounting Standards (Ind AS) for mutual funds from 1 April 2023. As per the amended regulation 50(1) of SEBI MF Regulations, the financial statements and accounts of the mutual fund schemes shall be prepared in accordance with Ind AS, as notified by the Companies (Indian Accounting Standards) Rules, 2015. Further, it states that in case there is any conflict between the requirements of Ind AS and Regulations and the guidelines issued thereunder, the requirements specified under the Regulations shall apply.

DSP Mutual fund ('Fund') has adopted Indian Accounting Standards ('Ind AS') and have prepared the Financial Statements in accordance with the recognition and measurement principles as per Indian Accounting Standards (Ind AS) read with Companies (Indian Accounting Standards) Rules, 2015 and the Ninth Schedule of the Regulations, and the presentation and disclosure requirements of the Eleventh Schedule of the Regulations and the accounting principles generally accepted in India. The Fund has adopted Ind AS with effect from 01 April 2023.

The transition has been made in accordance with Ind AS 101 - First-time Adoption of Indian Accounting Standards. Such transition has been carried out from the erstwhile Accounting Standards issued by the Institute of Chartered Accountants of India ('ICAI') to the extent applicable, read with relevant rules issued thereunder and guidelines issued by the Regulations. The accounting policies adopted by the Fund are in the accordance with principles of Ind AS. The opening Balance Sheet as at 1 April 2022 have been restated in accordance with Ind AS for comparative information. There is no impact on unit capital and net asset value of the Fund as at 1 April 2023. The impact of transition has been recorded in the net assets attributable to unit holders as at 1 April 2023. Reconciliations and explanations of the effect of the transition from Indian GAAP to Ind AS on the Fund's Net assets attributable to unitholders are provided in note Annexure 2.

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

Annexure 2

Reconciliations and explanations of the effect of the transition from Indian GAAP to Ind AS on the Fund's Net assets attributable to unitholders

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2023							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPFCF	Balance as at 1st April 2023 as per Indin GAAP	1,22,436.81	77,252.15	1,16,348.76	4,41,085.75	-	7,57,123.47
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	1,029.35	(1,029.35)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	1,22,436.81	77,252.15	1,17,378.11	4,40,056.41	-	7,57,123.48
DSPITF	Balance as at 1st April 2023 as per Indin GAAP	18,480.46	16,288.53	45,723.82	1,02,683.54	-	1,83,176.35
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	221.70	(221.70)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	18,480.46	16,288.53	45,945.53	1,02,461.82	-	1,83,176.34
DSPEOF	Balance as at 1st April 2023 as per Indin GAAP	27,714.39	1,06,055.06	1,16,676.38	4,56,225.81	-	7,06,671.65
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	917.43	(917.43)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	27,714.39	1,06,055.06	1,17,593.80	4,55,308.42	-	7,06,671.68
DSPMCF	Balance as at 1st April 2023 as per Indin GAAP	1,63,597.69	3,86,613.22	1,93,443.25	5,47,475.38	-	12,91,129.54
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	1,758.46	(1,758.46)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	1,63,597.69	3,86,613.22	1,95,201.71	5,45,716.93	-	12,91,129.55

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2023							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPTEF	Balance as at 1st April 2023 as per Indin GAAP	16,940.96	(45,408.65)	34,583.42	2,53,700.43	-	2,59,816.16
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	340.37	(340.37)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	16,940.96	(45,408.65)	34,923.79	2,53,360.06	-	2,59,816.16
DSPTSF	Balance as at 1st April 2023 as per Indin GAAP	1,54,435.18	2,28,076.03	1,55,929.32	4,81,786.69	-	10,20,227.23
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	1,345.72	(1,345.72)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	1,54,435.18	2,28,076.03	1,57,275.04	4,80,441.00	-	10,20,227.25
DSPWAF	Balance as at 1st April 2023 as per Indin GAAP	1,264.93	735.33	418.94	83.04	-	2,502.24
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	1,264.93	735.33	418.94	83.05	-	2,502.24
DSPSCF	Balance as at 1st April 2023 as per Indin GAAP	83,113.90	1,72,762.69	2,79,350.50	3,52,492.03	-	8,87,719.12
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	959.56	(959.56)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	83,113.90	1,72,762.69	2,80,310.06	3,51,532.48	-	8,87,719.13

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2023							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPEBF	Balance as at 1st April 2023 as per Indin GAAP	72,344.75	1,29,606.80	1,23,090.02	3,93,692.07	-	7,18,733.65
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resersv on account of transaction Cost	-	-	672.55	(672.55)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resersv on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	72,344.75	1,29,606.80	1,23,762.57	3,93,019.57	-	7,18,733.69
DSPGF	Balance as at 1st April 2023 as per Indin GAAP	7,175.56	(14,942.76)	129.50	64,854.52	-	57,216.82
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resersv on account of transaction Cost	-	-	0.64	(0.64)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resersv on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	7,175.56	(14,942.76)	130.14	64,853.90	-	57,216.84
DSPSF	Balance as at 1st April 2023 as per Indin GAAP	71,331.30	(4,011.59)	443.71	2,57,001.06	-	3,24,764.48
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resersv on account of transaction Cost	-	-	0.35	(0.35)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resersv on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	71,331.30	(4,011.59)	444.06	2,57,000.72	-	3,24,764.49
DSPGETF	Balance as at 1st April 2023 as per Indin GAAP	-	-	-	-	-	-
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resersv on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resersv on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2023							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPNITETF	Balance as at 1st April 2023 as per Indin GAAP	-	-	-	-	-	-
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	-	-	-	-	-	-
DSPNPBETF	Balance as at 1st April 2023 as per Indin GAAP	-	-	-	-	-	-
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	-	-	-	-	-	-
DSPNPSUBETF	Balance as at 1st April 2023 as per Indin GAAP	-	-	-	-	-	-
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	-	-	-	-	-	-
DSPBSESETF	Balance as at 1st April 2023 as per Indin GAAP	-	-	-	-	-	-
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2023							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPMAF	Balance as at 1st April 2023 as per Indin GAAP	-	-	-	-	-	-
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	-	-	-	-	-	-
DSPRSF	Balance as at 1st April 2023 as per Indin GAAP	4,922.41	(257.52)	421.30	13,354.97	-	18,441.15
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	7.43	(7.43)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	4,922.41	(257.52)	428.73	13,347.56	-	18,441.17
DSPNRNEF	Balance as at 1st April 2023 as per Indin GAAP	12,344.49	14,789.61	13,593.34	26,993.08	-	67,720.52
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	73.06	(73.06)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	12,344.49	14,789.61	13,666.40	26,920.05	-	67,720.55
DSPBF	Balance as at 1st April 2023 as per Indin GAAP	5,397.96	1,491.62	17.07	27,532.72	-	34,439.37
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	0.22	(0.22)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	5,397.96	1,491.62	17.30	27,532.48	-	34,439.35

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2023							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPSTF	Balance as at 1st April 2023 as per Indin GAAP	74,611.66	(25,807.24)	187.32	2,56,081.37	-	3,05,073.10
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	1.04	(1.04)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	74,611.66	(25,807.24)	188.35	2,56,080.35	-	3,05,073.12
DSPSBF	Balance as at 1st April 2023 as per Indin GAAP	18,394.68	(20,712.74)	124.07	54,449.24	-	52,255.25
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	1.13	(1.13)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	18,394.68	(20,712.74)	125.20	54,448.15	-	52,255.30
DSPUSF	Balance as at 1st April 2023 as per Indin GAAP	92,733.00	(702.39)	86.65	1,44,183.39	-	2,36,300.65
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	2.08	(2.08)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	92,733.00	(702.39)	88.72	1,44,181.33	-	2,36,300.66
DSPCRF	Balance as at 1st April 2023 as per Indin GAAP	6,150.21	265.05	15.14	13,954.65	-	20,385.04
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	0.05	(0.05)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	6,150.21	265.05	15.19	13,954.62	-	20,385.06

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2023							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPLF	Balance as at 1st April 2023 as per Indin GAAP	2,95,338.84	(11,39,040.06)	256.89	17,81,878.49	-	9,38,434.16
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	0.93	(0.93)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	2,95,338.84	(11,39,040.06)	257.83	17,81,877.53	-	9,38,434.14
DSPWGF(Firstwhile known as DSPWGF)	Balance as at 1st April 2023 as per Indin GAAP	49,737.53	12,847.71	21,445.11	4,528.78	-	88,559.13
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	0.86	(0.86)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	49,737.53	12,847.71	21,445.11	4,528.78	-	88,559.13
DSPWEF	Balance as at 1st April 2023 as per Indin GAAP	9,403.31	7,356.74	1,961.05	(1,657.81)	-	17,063.29
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	9,403.31	7,356.74	1,961.05	(1,657.75)	-	17,063.35
DSPWMF	Balance as at 1st April 2023 as per Indin GAAP	11,400.36	4,051.51	5,608.41	(1,433.89)	-	19,626.40
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	11,400.36	4,051.51	5,608.41	(1,433.82)	-	19,626.46

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2023							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPFF	Balance as at 1st April 2023 as per Indin GAAP	55,660.56	(3,487.06)	28,876.17	90,721.82	-	1,71,771.49
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	234.93	(234.93)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	55,660.56	(3,487.06)	29,111.10	90,486.91	-	1,71,771.51
DSPUSFEF	Balance as at 1st April 2023 as per Indin GAAP	17,921.20	21,005.19	20,623.43	18,115.54	-	77,665.36
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	17,921.20	21,005.19	20,623.44	18,115.56	-	77,665.38
DSPBPDF	Balance as at 1st April 2023 as per Indin GAAP	1,25,165.81	6,558.85	202.73	1,25,880.91	-	2,57,808.30
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	0.83	(0.83)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	1,25,165.81	6,558.85	203.56	1,25,880.10	-	2,57,808.32
DSPDAAF	Balance as at 1st April 2023 as per Indin GAAP	1,81,675.73	36,455.72	1,559.38	1,39,095.04	-	3,58,785.87
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	334.01	(334.01)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	1,81,675.73	36,455.72	1,893.39	1,38,761.08	-	3,58,785.92

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2023							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPGAF	Balance as at 1st April 2023 as per Indin GAAP	4,034.18	757.26	706.48	1,421.59	-	6,919.51
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	4,034.18	757.26	706.48	1,421.63	-	6,919.55
DSP10YGF	Balance as at 1st April 2023 as per Indin GAAP	2,840.51	(30.01)	37.30	2,291.13	-	5,138.93
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	0.06	(0.06)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	2,840.51	(30.01)	37.37	2,291.06	-	5,138.93
DSPLDF	Balance as at 1st April 2023 as per Indin GAAP	1,83,918.74	1,292.83	167.08	1,30,177.37	-	3,15,556.03
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	6.64	(6.64)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	1,83,918.74	1,292.83	173.72	1,30,170.73	-	3,15,556.02
DSPESF	Balance as at 1st April 2023 as per Indin GAAP	31,674.93	4,022.27	3,590.94	14,334.37	-	53,622.51
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	54.68	(54.68)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	31,674.93	4,022.27	3,645.82	14,279.48	-	53,622.50

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2023							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPN50EWIF(Erstwhile known as DSPENF)	Balance as at 1st April 2023 as per Indin GAAP	31,683.91	7,889.08	3,057.15	7,702.80	-	50,332.93
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	61.30	(61.30)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	31,683.91	7,889.08	3,118.44	7,641.52	-	50,332.95
DSPAF	Balance as at 1st April 2023 as per Indin GAAP	89,906.16	9,793.50	638.64	16,351.43	-	1,16,689.73
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	0.10	(0.10)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	89,906.16	9,793.50	638.75	16,351.32	-	1,16,689.73
DSPN1DRLETF(Erstwhile known as DSPLETF)	Balance as at 1st April 2023 as per Indin GAAP	22,570.40	-	-	-	-	22,570.40
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	22,570.40	-	-	-	-	22,570.40
DSPCBF	Balance as at 1st April 2023 as per Indin GAAP	1,87,426.76	9,097.45	-	58,290.65	-	2,54,814.86
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	1,87,426.76	9,097.45	-	58,290.69	-	2,54,814.90

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2023							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPHF	Balance as at 1st April 2023 as per Indin GAAP	56,711.19	18,783.49	14,112.31	30,601.14	-	1,20,208.14
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	160.84	(160.84)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	1,172.99	(1,172.99)	-	-
	Balance as at 1st April 2023 as per IND AS	56,711.19	18,783.49	15,446.14	29,267.29	-	1,20,208.11
DSPOF	Balance as at 1st April 2023 as per Indin GAAP	1,74,578.98	(1.30)	0.43	34,168.87	-	2,08,746.98
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	0.09	(0.09)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	1,74,578.98	(1.30)	0.52	34,168.76	-	2,08,746.96
DSPN50IF	Balance as at 1st April 2023 as per Indin GAAP	18,189.33	5,742.16	2,693.01	3,381.43	-	30,005.93
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	35.49	(35.49)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	18,189.33	5,742.16	2,728.50	3,345.97	-	30,005.96
DSPNN50IF	Balance as at 1st April 2023 as per Indin GAAP	16,244.35	5,011.87	-	2,582.90	-	23,839.12
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	16,244.35	5,011.87	-	2,582.92	-	23,839.14

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2023							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPQF	Balance as at 1st April 2023 as per Indin GAAP	77,513.73	19,009.93	2,714.42	20,922.92	-	1,20,161.01
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	175.83	(175.83)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	77,513.73	19,009.93	2,890.25	20,747.09	-	1,20,161.01
DSPVF	Balance as at 1st April 2023 as per Indin GAAP	44,270.23	3,363.30	2,968.16	8,196.20	-	58,797.89
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	55.72	(55.72)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	804.02	(804.02)	-	-
	Balance as at 1st April 2023 as per IND AS	44,270.23	3,363.30	3,827.90	7,336.50	-	58,797.93
DSPFRF	Balance as at 1st April 2023 as per Indin GAAP	70,629.63	552.06	165.57	6,088.13	-	77,435.40
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	70,629.63	552.06	165.57	6,088.14	-	77,435.40
DSPN50EWETF	Balance as at 1st April 2023 as per Indin GAAP	257.66	4,949.30	-	(75.90)	-	5,131.06
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	257.66	4,949.30	-	(75.89)	-	5,131.07

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2023							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPN50ETF	Balance as at 1st April 2023 as per Indin GAAP	59.20	1,000.36	-	(19.17)	-	1,040.39
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	59.20	1,000.36	-	(19.18)	-	1,040.38
DSPNM150Q50ETF	Balance as at 1st April 2023 as per Indin GAAP	438.15	7,260.40	-	(941.79)	-	6,756.76
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	438.15	7,260.40	-	(941.80)	-	6,756.75
DSPGIFOF	Balance as at 1st April 2023 as per Indin GAAP	46,122.73	28.25	4,215.11	(5,755.64)	-	44,610.45
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	8.64	(8.64)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	46,122.73	28.25	4,223.75	(5,764.27)	-	44,610.47
DSPNSPG2028IF	Balance as at 1st April 2023 as per Indin GAAP	2,05,623.76	41.27	-	8,900.84	-	2,14,565.87
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	2,05,623.76	41.27	-	8,900.85	-	2,14,565.88

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2023							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPNM150Q50IF	Balance as at 1st April 2023 as per Indin GAAP	15,401.71	30.79	-	(1,338.08)	-	14,094.42
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	15,401.71	30.79	-	(1,338.04)	-	14,094.46
DSPSETF	Balance as at 1st April 2023 as per Indin GAAP	589.98	2,998.37	503.21	91.61	-	4,183.17
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	589.98	2,998.37	503.21	91.61	-	4,183.17
DSPNBETF	Balance as at 1st April 2023 as per Indin GAAP	1,471.08	4,927.46	80.66	(509.25)	-	5,969.96
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	7.64	(7.64)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	1,471.08	4,927.46	88.30	(516.89)	-	5,969.96
DSPPCSPG2033IF	Balance as at 1st April 2023 as per Indin GAAP	31,213.27	29.19	30.44	402.88	-	31,675.78
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	0.39	(0.39)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	31,213.27	29.19	30.83	402.50	-	31,675.79

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2023							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPNSPG2027IF	Balance as at 1st April 2023 as per Indin GAAP	8,399.70	13.59	42.38	79.36	-	8,535.03
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	0.18	(0.18)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	8,399.70	13.59	42.57	79.17	-	8,535.03
DSPFMP - Series 264 - 60M - 17D	Balance as at 1st April 2023 as per Indin GAAP	4,126.08	-	-	220.46	-	4,346.53
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	4,126.08	-	-	220.46	-	4,346.54
DSP FMP Series 267 - 1246 Days	Balance as at 1st April 2023 as per Indin GAAP	56,877.71	-	0.39	1,508.13	-	58,386.23
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	0.00	(0.00)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	56,877.71	-	0.39	1,508.12	-	58,386.22
DSP FMP Series 268 - 1281 Days	Balance as at 1st April 2023 as per Indin GAAP	10,517.97	-	-	273.45	-	10,791.41
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	10,517.97	-	-	273.45	-	10,791.42

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2023							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSP FMP SERIES 269 - 160 Days	Balance as at 1st April 2023 as per Indin GAAP	21,350.43	-	13.25	421.50	-	21,785.19
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	0.26	(0.26)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	21,350.43	-	13.51	421.25	-	21,785.19
DSP FMP Series 270 - 1144 Days	Balance as at 1st April 2023 as per Indin GAAP	15,733.07	-	0.21	123.74	-	15,857.01
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	0.00	(0.00)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2023 as per IND AS	15,733.07	-	0.21	123.77	-	15,857.05

Reconciliation of Net assets attributable to unitholders as on 1st April 2022							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPFCF	Balance as at 1st April 2022 as per Indin GAAP	1,21,475.35	52,572.81	1,72,270.53	4,20,122.16	-	7,66,440.87
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	969.86	(969.86)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	1,21,475.35	52,572.81	1,73,240.39	4,19,152.31	-	7,66,440.86

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2022							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPITF	Balance as at 1st April 2022 as per Indin GAAP	18,153.47	7,212.16	38,983.19	83,134.86	-	1,47,483.69
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resersvs on account of transaction Cost	-	-	178.46	(178.46)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resersvs on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	18,153.47	7,212.16	39,161.66	82,956.40	-	1,47,483.69
DSPEOF	Balance as at 1st April 2022 as per Indin GAAP	27,579.10	96,568.98	1,43,363.06	3,83,674.31	-	6,51,185.44
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resersvs on account of transaction Cost	-	-	802.67	(802.67)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resersvs on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	27,579.10	96,568.98	1,44,165.73	3,82,871.64	-	6,51,185.45
DSPMCF	Balance as at 1st April 2022 as per Indin GAAP	1,67,817.51	4,04,703.23	3,21,397.99	4,77,575.48	-	13,71,494.21
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resersvs on account of transaction Cost	-	-	1,719.56	(1,719.56)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resersvs on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	1,67,817.51	4,04,703.23	3,23,117.55	4,75,855.92	-	13,71,494.21
DSPTEF	Balance as at 1st April 2022 as per Indin GAAP	18,222.21	(46,283.77)	56,595.04	2,36,558.97	-	2,65,092.47
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resersvs on account of transaction Cost	-	-	324.64	(324.64)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resersvs on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	18,222.21	(46,283.77)	56,919.69	2,36,234.33	-	2,65,092.46

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2022							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPTSF	Balance as at 1st April 2022 as per Indin GAAP	1,52,707.06	2,04,722.60	2,30,685.74	4,01,087.14	-	9,89,202.55
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	1,183.33	(1,183.33)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	1,52,707.06	2,04,722.60	2,31,869.07	3,99,903.81	-	9,89,202.54
DSPWAF	Balance as at 1st April 2022 as per Indin GAAP	2,900.54	2,635.69	1,140.92	(233.13)	-	6,444.02
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	2,900.54	2,635.69	1,140.92	(233.13)	-	6,444.02
DSPSCF	Balance as at 1st April 2022 as per Indin GAAP	80,068.27	1,47,599.02	3,54,856.93	2,79,978.62	-	8,62,502.83
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	819.64	(819.64)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	80,068.27	1,47,599.02	3,55,676.57	2,79,158.97	-	8,62,502.83
DSPEBF	Balance as at 1st April 2022 as per Indin GAAP	74,644.86	1,34,421.05	1,81,379.60	3,56,338.62	-	7,46,784.14
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	621.80	(621.80)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	74,644.86	1,34,421.05	1,82,001.40	3,55,716.82	-	7,46,784.13

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2022							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPGF	Balance as at 1st April 2022 as per Indin GAAP	5,588.80	(19,527.02)	-	55,441.39	-	41,503.16
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	5,588.80	(19,527.02)	-	55,441.39	-	41,503.17
DSPSF	Balance as at 1st April 2022 as per Indin GAAP	53,029.10	(3,174.39)	133.04	1,77,090.49	-	2,27,078.24
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	0.51	(0.51)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	53,029.10	(3,174.39)	133.55	1,77,089.98	-	2,27,078.24
DSPGETF	Balance as at 1st April 2022 as per Indin GAAP	-	-	-	-	-	-
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	-	-	-	-	-	-
DSPNITETF	Balance as at 1st April 2022 as per Indin GAAP	-	-	-	-	-	-
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2022							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPNPBETF	Balance as at 1st April 2022 as per Indin GAAP	-	-	-	-	-	-
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	-	-	-	-	-	-
DSPNPSUBETF	Balance as at 1st April 2022 as per Indin GAAP	-	-	-	-	-	-
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	-	-	-	-	-	-
DSPBSESETF	Balance as at 1st April 2022 as per Indin GAAP	-	-	-	-	-	-
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	-	-	-	-	-	-
DSPMAF	Balance as at 1st April 2022 as per Indin GAAP	-	-	-	-	-	-
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2022							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPRSF	Balance as at 1st April 2022 as per Indin GAAP	5,712.38	(242.41)	967.76	14,867.11	-	21,304.86
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	7.87	(7.87)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	5,712.38	(242.41)	975.64	14,859.24	-	21,304.85
DSPNRNEF	Balance as at 1st April 2022 as per Indin GAAP	14,765.94	21,325.92	23,564.44	24,300.72	-	83,957.03
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	83.93	(83.93)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	14,765.94	21,325.92	23,648.36	24,216.80	-	83,957.02
DSPBF	Balance as at 1st April 2022 as per Indin GAAP	5,761.97	1,656.45	36.75	28,123.24	-	35,578.42
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	0.59	(0.59)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	5,761.97	1,656.45	37.35	28,122.65	-	35,578.42
DSPSTF	Balance as at 1st April 2022 as per Indin GAAP	72,808.35	(23,615.86)	24.68	2,35,511.42	-	2,84,728.59
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	0.09	(0.09)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	72,808.35	(23,615.86)	24.77	2,35,511.33	-	2,84,728.59

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2022							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPSBF	Balance as at 1st April 2022 as per Indin GAAP	19,106.87	(19,460.80)	12.22	52,863.71	-	52,522.00
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	0.48	(0.48)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	19,106.87	(19,460.80)	12.70	52,863.23	-	52,522.00
DSPUSF	Balance as at 1st April 2022 as per Indin GAAP	1,17,002.42	(1,213.41)	62.06	1,79,981.38	-	2,95,832.45
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	0.39	(0.39)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	1,17,002.42	(1,213.41)	62.44	1,79,980.99	-	2,95,832.44
DSPCRF	Balance as at 1st April 2022 as per Indin GAAP	8,349.26	361.93	-	17,963.00	-	26,674.20
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	8,349.26	361.93	-	17,963.00	-	26,674.19
DSPLF	Balance as at 1st April 2022 as per Indin GAAP	2,85,322.09	(11,13,807.37)	73.75	16,84,212.13	-	8,55,800.61
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	0.84	(0.84)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	2,85,322.09	(11,13,807.37)	74.59	16,84,211.29	-	8,55,800.61

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2022							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPWGFOF(erstwhile known as DSPWGF)	Balance as at 1st April 2022 as per Indin GAAP	50,025.17	12,806.02	14,426.73	17,313.08	-	94,570.98
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	50,025.17	12,806.02	14,426.73	17,313.08	-	94,571.00
DSPWEF	Balance as at 1st April 2022 as per Indin GAAP	9,546.66	6,824.17	379.32	(972.01)	-	15,778.16
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	9,546.66	6,824.17	379.32	(972.01)	-	15,778.14
DSPWMF	Balance as at 1st April 2022 as per Indin GAAP	11,094.85	3,712.38	7,427.17	(1,506.76)	-	20,727.65
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	11,094.85	3,712.38	7,427.17	(1,506.76)	-	20,727.64
DSPFF	Balance as at 1st April 2022 as per Indin GAAP	59,894.23	(1,294.90)	45,874.16	87,204.97	-	1,91,678.45
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	224.72	(224.72)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	59,894.23	(1,294.90)	46,098.88	86,980.24	-	1,91,678.45

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2022							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPUSFEF	Balance as at 1st April 2022 as per Indin GAAP	16,831.19	18,527.63	20,555.14	17,129.52	-	73,043.48
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	16,831.19	18,527.63	20,555.14	17,129.52	-	73,043.48
DSPBPDF	Balance as at 1st April 2022 as per Indin GAAP	1,35,002.88	7,004.11	-	1,24,496.65	-	2,66,503.64
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	1,35,002.88	7,004.11	-	1,24,496.65	-	2,66,503.64
DSPDAAF	Balance as at 1st April 2022 as per Indin GAAP	2,38,199.85	54,415.42	38,645.68	1,38,657.46	-	4,69,918.41
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	385.76	(385.76)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	2,38,199.85	54,415.42	39,031.44	1,38,271.70	-	4,69,918.41
DSPGAF	Balance as at 1st April 2022 as per Indin GAAP	6,152.45	2,285.90	911.50	1,194.05	-	10,543.90
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	6,152.45	2,285.90	911.50	1,194.05	-	10,543.90

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2022							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSP10YGF	Balance as at 1st April 2022 as per Indin GAAP	3,247.20	(77.89)	-	2,553.87	-	5,723.18
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	3,247.20	(77.89)	-	2,553.87	-	5,723.18
DSPPLDF	Balance as at 1st April 2022 as per Indin GAAP	2,04,078.37	1,128.06	1.72	1,27,293.74	-	3,32,501.89
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	0.20	(0.20)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	2,04,078.37	1,128.06	1.92	1,27,293.54	-	3,32,501.89
DSPESF	Balance as at 1st April 2022 as per Indin GAAP	26,218.82	853.94	5,616.94	9,506.50	-	42,196.20
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	38.72	(38.72)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	26,218.82	853.94	5,655.66	9,467.78	-	42,196.20
DSPN50EWIF(Erstwhile known as DSPENF)	Balance as at 1st April 2022 as per Indin GAAP	20,205.73	3,439.51	4,115.58	3,864.62	-	31,625.44
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	35.73	(35.73)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	20,205.73	3,439.51	4,151.31	3,828.89	-	31,625.44

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2022							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPAF	Balance as at 1st April 2022 as per Indin GAAP	1,20,750.70	14,076.28	15,063.36	(1,050.13)	-	1,48,840.22
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	103.78	(103.78)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	1,20,750.70	14,076.28	15,167.15	(1,153.91)	-	1,48,840.22
DSPN1DRLETF(Erstwhile known as DSPLETF)	Balance as at 1st April 2022 as per Indin GAAP	10,792.73	-	-	-	-	10,792.73
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	10,792.73	-	-	-	-	10,792.73
DSPPCBF	Balance as at 1st April 2022 as per Indin GAAP	1,87,305.66	9,104.10	-	52,289.69	-	2,48,699.46
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	1,87,305.66	9,104.10	-	52,289.69	-	2,48,699.45
DSPHF	Balance as at 1st April 2022 as per Indin GAAP	58,428.03	20,097.85	33,151.95	17,427.57	-	1,29,105.41
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	152.20	(152.20)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	(409.44)	409.44	-	-
	Balance as at 1st April 2022 as per IND AS	58,428.03	20,097.85	32,894.71	17,684.81	-	1,29,105.40

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2022							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPOF	Balance as at 1st April 2022 as per Indin GAAP	2,76,428.06	(2.03)	0.87	37,609.11	-	3,14,036.01
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	0.07	(0.07)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	2,76,428.06	(2.03)	0.94	37,609.04	-	3,14,036.01
DSPN50IF	Balance as at 1st April 2022 as per Indin GAAP	11,030.94	2,412.92	3,173.76	1,533.87	-	18,151.49
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	19.51	(19.51)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	11,030.94	2,412.92	3,193.27	1,514.36	-	18,151.49
DSPNN50IF	Balance as at 1st April 2022 as per Indin GAAP	11,580.65	3,046.32	2,507.32	1,286.49	-	18,420.78
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	20.68	(20.68)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	11,580.65	3,046.32	2,528.00	1,265.81	-	18,420.78
DSPQF	Balance as at 1st April 2022 as per Indin GAAP	81,789.04	20,204.67	14,781.74	16,903.60	-	1,33,679.04
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	177.20	(177.20)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	81,789.04	20,204.67	14,958.94	16,726.40	-	1,33,679.05

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2022							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPVF	Balance as at 1st April 2022 as per Indin GAAP	45,558.22	3,549.26	6,527.06	4,209.52	-	59,844.07
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	55.45	(55.45)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiacion as per IND AS	-	-	(95.89)	95.89	-	-
	Balance as at 1st April 2022 as per IND AS	45,558.22	3,549.26	6,486.63	4,249.95	-	59,844.06
DSPFRF	Balance as at 1st April 2022 as per Indin GAAP	1,85,661.95	1,500.66	76.24	7,506.49	-	1,94,745.34
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	1,85,661.95	1,500.66	76.24	7,506.49	-	1,94,745.34
DSPN50EWETF	Balance as at 1st April 2022 as per Indin GAAP	197.66	3,799.74	-	(132.17)	-	3,865.23
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	197.66	3,799.74	-	(132.17)	-	3,865.23
DSPN50ETF	Balance as at 1st April 2022 as per Indin GAAP	129.20	2,073.63	51.50	5.08	-	2,259.41
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	2.86	(2.86)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiacion as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	129.20	2,073.63	54.36	2.22	-	2,259.41

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2022							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPNM150Q50ETF	Balance as at 1st April 2022 as per Indin GAAP	238.15	3,925.17	-	(180.49)	-	3,982.83
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	238.15	3,925.17	-	(180.49)	-	3,982.83
DSPGIFOF	Balance as at 1st April 2022 as per Indin GAAP	14,306.87	26.49	191.81	(76.89)	-	14,448.29
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	3.59	(3.59)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	14,306.87	26.49	195.40	(80.48)	-	14,448.28
DSPNSPG2028IF	Balance as at 1st April 2022 as per Indin GAAP	29,057.62	11.20	27.96	43.17	-	29,139.95
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	0.44	(0.44)	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	29,057.62	11.20	28.39	42.74	-	29,139.95
DSPNM150Q50IF	Balance as at 1st April 2022 as per Indin GAAP	-	-	-	-	-	-
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Resers on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2022							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPSETF	Balance as at 1st April 2022 as per Indin GAAP	-	-	-	-	-	-
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	-	-	-	-	-	-
DSPNBETF	Balance as at 1st April 2022 as per Indin GAAP	-	-	-	-	-	-
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	-	-	-	-	-	-
DSPSPG2033IF	Balance as at 1st April 2022 as per Indin GAAP	-	-	-	-	-	-
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	-	-	-	-	-	-
DSPNSPG2027IF	Balance as at 1st April 2022 as per Indin GAAP	-	-	-	-	-	-
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2022							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSPFMP - Series 264 - 60M - 17D	Balance as at 1st April 2022 as per Indin GAAP	4,126.08	-	-	81.85	-	4,207.93
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	4,126.08	-	-	81.85	-	4,207.93
DSP FMP Series 267 - 1246 Days	Balance as at 1st April 2022 as per Indin GAAP	-	-	-	-	-	-
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	-	-	-	-	-	-
DSP FMP Series 268 - 1281 Days	Balance as at 1st April 2022 as per Indin GAAP	-	-	-	-	-	-
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	-	-	-	-	-	-
DSP FMP SERIES 269 - 160 Days	Balance as at 1st April 2022 as per Indin GAAP	-	-	-	-	-	-
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Reconciliation of Net assets attributable to unitholders as on 1st April 2022							
Scheme Name	Particulars	Reserves & Surplus (Rupees in Lakhs)					Total
		Unit Capital (Rs.)	Unit Premium Reserves	Unrealised Appreciation Reserves	Revenue Reserves	Other Reserves (to be specified)	
DSP FMP Series 270 - 1144 Days	Balance as at 1st April 2022 as per Indin GAAP	-	-	-	-	-	-
	Adjustement	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of transaction Cost	-	-	-	-	-	-
	Movement from Revenue Reserve to Unrealised Apperaciation Reservs on account of Change in Clasifiaction as per IND AS	-	-	-	-	-	-
	Balance as at 1st April 2022 as per IND AS	-	-	-	-	-	-

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

20.2 Presentation of financial statement

The financial statements of the Fund are presented as per Guidelines on Accounting with respect to Indian Accounting Standards (IND AS) issued by SEBI as per clause 17.14 of SEBI Master circular ""SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90"" dated June 27, 2024 (""the Master Circular""). The Statement of Cash Flows has been presented as per the requirements of Ind-AS 7 Statement of Cash Flows.

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

Financial assets and financial liabilities are generally reported gross in the balance sheet. They are only offset and reported net when, in addition to having an unconditional legally enforceable right to offset the recognised amounts without being contingent on a future event, the parties also intend to settle on a net basis in all of the following circumstances:

- The normal course of business
- The event of default
- The event of insolvency or bankruptcy of the Fund and/or its counterparties.

20.3 Functional and presentational currency - The financial statements are presented in Indian Rupees (₹) which is also functional currency of the Fund and the currency of the primary economic environment in which the Fund operates. All amounts are rounded off to the nearest lakhs, unless otherwise indicated.

20.4 Significant Accounting estimates and judgments

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

(i) Recognition and measurement of provisions and contingencies

The recognition and measurement of other provisions are based on the assessment of the probability of an outflow of resources and on past experience and circumstances known at the reporting date. The actual outflow of resources at a future date may therefore, vary from the amount included in other provisions.

(ii) Assumptions and estimation uncertainties

Measurement of fair values

The fair value of financial instruments is the price that would be received on sell of an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly observable or estimated using another valuation technique. When the fair values of financial assets and financial liabilities recorded in the Balance Sheet cannot be derived from active markets, they are determined using a variety of valuation techniques that include the use of valuation models. The inputs to these models are taken from observable markets where possible, but where this is not feasible, estimation is required in establishing fair values. Investment are classified at Fair Value through Profit and Loss as per Ind AS 109.

(iii) Impairment & ECL provision are determined using reasonable & supportable information available and as per the Writeoff policy mentioned in Note 3.1.

Any revisions to accounting estimates are recognized prospectively in the current and future periods. "

20.5 Basis of Measurement - The financial statements have been prepared under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values at the end of each reporting period , as explained in the accounting policies below. All amounts disclosed in the financial statements and notes have been rounded off to the nearest rupees in lakhs, except per share data and unless stated otherwise.

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

21. SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION

21.1 Financial instruments - A financial instrument is defined as any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

1. Financial assets

Financial assets include cash, or an equity instrument of another entity, or a contractual right to receive cash or another financial asset from another entity.

Initial Recognition and Measurement

Financial assets are recognised when the Fund becomes a party to the contractual provisions of the instruments.

All financial assets are recognised initially at fair value adjusted for incremental transaction costs that are directly attributable to the acquisition of the financial asset or issue of financial assets except for Financial assets measured at FVTPL which are recognised at fair value i.e. Transaction costs directly attributable to the acquisition of financial assets at FVTPL are recognised immediately in Revenue Account.

Classification and Subsequent measurement of financial assets –

For the purpose of subsequent measurement, financial assets are classified into three categories:

- a) Financial assets carried at amortized cost.
- b) Financial assets carried at Fair Value Through Other Comprehensive Income (FVTOCI).
- c) Financial assets carried at Fair Value through Profit & Loss (FVTPL).

Refer Annexure 3 "Fair Value Disclosure" for Classification and Subsequent measurement of financial assets.

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3

Fair Value Disclosure

1 FAIR VALUE MEASUREMENT

(a) The following tables presents the carrying value and fair value of each category of financial assets and liabilities:

As at 31 March 24

Particulars	DSP Bond Fund				DSP Flexi Cap Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	611.05			611.05	65,331.83			65,331.83
Balances with Bank/(s)	12.66			12.66	750.98			750.98
Derivative financial instruments			-	-			-	-
Receivables	0.12			0.12	9.54			9.54
Other Financial assets	865.11			865.11	780.43			780.43
Equity shares								
Listed or awaiting listing			-	-			9,35,299.92	9,35,299.92
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			25,210.63	25,210.63			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			4,007.39	4,007.39			-	-
Treasury bills			946.87	946.87			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			4,762.74	4,762.74			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			88.46	88.46			-	-
Total financial assets	1,488.94	-	35,016.09	36,505.03	66,872.78	-	9,35,299.92	10,02,172.70
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	533.12			533.12	2,383.38			2,383.38
Borrowings	-			-	-			-
Other Financial Liabilities	26.15			26.15	1,553.54			1,553.54
Total financial liabilities	559.27	-	-	559.27	3,936.92	-	-	3,936.92

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 23

Particulars	DSP Bond Fund				DSP Flexi Cap Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	1,718.33			1,718.33	15,297.53			65,331.83
Balances with Bank/(s)	90.28			90.28	528.49			750.98
Derivative financial instruments			-	-			-	-
Receivables	0.11			0.11	1,200.22			9.54
Other Financial assets	540.13			540.13	168.59			780.43
Equity shares								
Listed or awaiting listing			-	-			7,43,720.09	9,35,299.92
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			19,024.56	19,024.56			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			9,008.71	9,008.71			-	-
Treasury bills			468.47	468.47			-	-
Commercial Paper			1,382.11	1,382.11			-	-
Certificate of Deposits			3,259.67	3,259.67			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	2,348.85	-	33,143.52	35,492.37	17,194.83	-	7,43,720.09	10,02,172.70
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	1,022.56			1,022.56	1,869.26			2,383.38
Borrowings	-			-	-			-
Other Financial Liabilities	27.37			27.37	1,518.78			1,553.54
Total financial liabilities	1,049.93	-	-	1,049.93	3,388.04	-	-	3,936.92

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 01 April 22

Particulars	DSP Bond Fund				DSP Flexi Cap Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	611.05			611.05	65,331.83			65,331.83
Balances with Bank/(s)	12.66			12.66	750.98			750.98
Derivative financial instruments			-	-			-	-
Receivables	0.12			0.12	9.54			9.54
Other Financial assets	865.11			865.11	780.43			780.43
Equity shares								
Listed or awaiting listing			-	-			9,35,299.92	9,35,299.92
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			25,210.63	25,210.63			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			4,007.39	4,007.39			-	-
Treasury bills			946.87	946.87			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			4,762.74	4,762.74			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			88.46	88.46			-	-
Total financial assets	1,488.94	-	35,016.09	36,505.03	66,872.78	-	9,35,299.92	10,02,172.70
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	533.12			533.12	2,383.38			2,383.38
Borrowings	-			-	-			-
Other Financial Liabilities	26.15			26.15	1,553.54			1,553.54
Total financial liabilities	559.27	-	-	559.27	3,936.92	-	-	3,936.92

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 24

Particulars	DSP Liquidity Fund				DSP Equity & Bond Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	34,869.08			34,869.08	45,121.82			45,121.82
Balances with Bank/(s)	890.65			890.65	698.74			698.74
Derivative financial instruments			-	-			-	-
Receivables	5.74			5.74	600.93			600.93
Other Financial assets	412.01			412.01	6,165.84			6,165.84
Equity shares								
Listed or awaiting listing			-	-			6,06,414.94	6,06,414.94
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			5,000.42	5,000.42			1,15,369.40	1,15,369.40
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities							87,371.63	87,371.63
Treasury bills			1,83,750.86	1,83,750.86			-	-
Commercial Paper			3,85,933.25	3,85,933.25			4,788.82	4,788.82
Certificate of Deposits			2,29,013.84	2,29,013.84			16,605.86	16,605.86
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities								
Exchange Traded Funds (ETFs)								
Infrastructure Investment Trust units (INVITS)								
Real Estate Investment Trust (REITs)								
Alternative Investment Funds (AIFs)			2,848.27	2,848.27			-	-
Total financial assets	36,177.48	-	8,06,546.64	8,42,724.12	52,587.33	-	8,30,550.65	8,83,137.98
Financial Liabilities								
Derivative financial instruments								
Payables	296.85			296.85	1,081.39			1,081.39
Borrowings	1,68,482.46			1,68,482.46	-			-
Other Financial Liabilities	638.82			638.82	1,457.19			1,457.19
Total financial liabilities	1,69,418.13	-	-	1,69,418.13	2,538.58	-	-	2,538.58

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 23

Particulars	DSP Liquidity Fund				DSP Equity & Bond Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	51,959.98			51,959.98	4,396.05			4,396.05
Balances with Bank/(s)	1,332.60			1,332.60	520.63			520.63
Derivative financial instruments			-	-			-	-
Receivables	9.81			9.81	888.57			888.57
Other Financial assets	1,199.15			1,199.15	3,624.10			3,624.10
Equity shares								
Listed or awaiting listing			-	-			5,32,126.54	5,32,126.54
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			13,478.74	13,478.74			77,978.78	77,978.78
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities							89,928.88	89,928.88
Treasury bills			3,12,327.44	3,12,327.44			-	-
Commercial Paper			3,61,995.97	3,61,995.97			2,478.40	2,478.40
Certificate of Deposits			2,47,141.80	2,47,141.80			9,728.28	9,728.28
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	54,501.54	-	9,34,943.95	9,89,445.49	9,429.35	-	7,12,240.88	7,21,670.23
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	50,420.66			50,420.66	1,369.22			1,369.22
Borrowings	-			-	-			-
Other Financial Liabilities	516.28			516.28	1,381.21			1,381.21
Total financial liabilities	50,936.94	-	-	50,936.94	2,750.43	-	-	2,750.43

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 01 April 22

Particulars	DSP Liquidity Fund				DSP Equity & Bond Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	1,48,927.72			1,48,927.72	42,209.35			42,209.35
Balances with Bank/(s)	943.34			943.34	380.99			380.99
Derivative financial instruments			-	-			-	-
Receivables	7.68			7.68	5,059.35			5,059.35
Other Financial assets	3,883.31			3,883.31	4,038.42			4,038.42
Equity shares								
Listed or awaiting listing			-	-			5,55,037.61	5,55,037.61
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			34,067.43	34,067.43			43,724.13	43,724.13
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities							1,05,154.40	1,05,154.40
Treasury bills			1,42,535.31	1,42,535.31			-	-
Commercial Paper			4,77,803.48	4,77,803.48			-	-
Certificate of Deposits			52,262.92	52,262.92			14,468.82	14,468.82
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	1,53,762.05	-	7,06,669.14	8,60,431.19	51,688.11	-	7,18,384.96	7,70,073.07
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	4,108.60			4,108.60	21,719.86			21,719.86
Borrowings	-			-	-			-
Other Financial Liabilities	464.43			464.43	1,415.60			1,415.60
Total financial liabilities	4,573.03	-	-	4,573.03	23,135.46	-	-	23,135.46

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 24

Particulars	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)				DSP Savings Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	1,672.74			1,672.74	13,396.71			13,396.71
Balances with Bank/(s)	115.72			115.72	256.88			256.88
Derivative financial instruments			-	-			-	-
Receivables	0.26			0.26	0.50			0.50
Other Financial assets	1,376.59			1,376.59	227.74			227.74
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			72,477.03	72,477.03			-	-
Treasury bills			-	-			45,412.82	45,412.82
Commercial Paper			-	-			1,11,721.38	1,11,721.38
Certificate of Deposits			-	-			1,98,704.06	1,98,704.06
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			1,091.52	1,091.52
Total financial assets	3,165.31	-	72,477.03	75,642.34	13,881.83	-	3,56,929.78	3,70,811.61
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	41.63			41.63	674.58			674.58
Borrowings	-			-	-			-
Other Financial Liabilities	57.64			57.64	176.47			176.47
Total financial liabilities	99.27	-	-	99.27	851.05	-	-	851.05

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3

As at 31 March 23

Particulars	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)				DSP Savings Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	13,338.53			13,338.53	11,341.85			11,341.85
Balances with Bank/(s)	623.53			623.53	7,824.91			7,824.91
Derivative financial instruments			-	-			-	-
Receivables	8,156.43			8,156.43	-			-
Other Financial assets	819.76			819.76	427.91			427.91
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			43,537.23	43,537.23			-	-
Treasury bills			-	-			46,367.26	46,367.26
Commercial Paper			-	-			1,05,437.40	1,05,437.40
Certificate of Deposits			-	-			1,58,797.59	1,58,797.59
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	22,938.25	-	43,537.23	66,475.48	19,594.67	-	3,10,602.25	3,30,196.92
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	9,214.95			9,214.95	5,219.82			5,219.82
Borrowings	-			-	-			-
Other Financial Liabilities	40.37			40.37	192.48			192.48
Total financial liabilities	9,255.32	-	-	9,255.32	5,412.30	-	-	5,412.30

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 01 April 22

Particulars	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)				DSP Savings Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	20,449.99			20,449.99	18,010.58			18,010.58
Balances with Bank/(s)	733.14			733.14	13,526.14			13,526.14
Derivative financial instruments			-	-			-	-
Receivables	0.14			0.14	0.27			0.27
Other Financial assets	967.56			967.56	367.21			367.21
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			20,125.67	20,125.67			-	-
Treasury bills			9,494.86	9,494.86			38,338.41	38,338.41
Commercial Paper			-	-			61,945.75	61,945.75
Certificate of Deposits			-	-			95,776.06	95,776.06
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	22,150.83	-	29,620.53	51,771.36	31,904.20	-	1,96,060.22	2,27,964.42
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	10,226.22			10,226.22	726.18			726.18
Borrowings	-			-	-			-
Other Financial Liabilities	39.03			39.03	148.22			148.22
Total financial liabilities	10,265.25	-	-	10,265.25	874.40	-	-	874.40

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 24

Particulars	DSP Equity Opportunities Fund				DSP Short Term Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	20,201.00			20,201.00	5,304.51			5,304.51
Balances with Bank/(s)	962.67			962.67	96.77			96.77
Derivative financial instruments			-	-			-	-
Receivables	191.17			191.17	0.49			0.49
Other Financial assets	2,628.80			2,628.80	8,239.55			8,239.55
Equity shares								
Listed or awaiting listing			10,60,103.29	10,60,103.29			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			1,93,794.79	1,93,794.79
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities							56,461.20	56,461.20
Treasury bills							500.96	500.96
Commercial Paper							-	-
Certificate of Deposits							35,644.45	35,644.45
Units of Domestic Mutual Fund							-	-
Units of Overseas Mutual Fund							-	-
Commodities (Gold, Silver etc.)							-	-
Gold							-	-
Silver							-	-
Foreign Securities							-	-
Exchange Traded Funds (ETFs)							-	-
Infrastructure Investment Trust units (INVITS)							-	-
Real Estate Investment Trust (REITs)							-	-
Alternative Investment Funds (AIFs)							774.73	774.73
Total financial assets	23,983.64	-	10,60,103.29	10,84,086.93	13,641.32	-	2,87,176.13	3,00,817.45
Financial Liabilities								
Derivative financial instruments								
Payables	954.43			954.43	1,047.14			1,047.14
Borrowings	-			-	-			-
Other Financial Liabilities	1,648.15			1,648.15	183.36			183.36
Total financial liabilities	2,602.58	-	-	2,602.58	1,230.50	-	-	1,230.50

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 23

Particulars	DSP Equity Opportunities Fund				DSP Short Term Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	10,954.45			10,954.45	7,546.11			7,546.11
Balances with Bank/(s)	659.09			659.09	471.64			471.64
Derivative financial instruments			-	-			-	-
Receivables	0.02			0.02	6,620.65			6,620.65
Other Financial assets	4,627.54			4,627.54	6,623.89			6,623.89
Equity shares								
Listed or awaiting listing			6,93,975.91	6,93,975.91			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			1,94,781.95	1,94,781.95
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities							85,716.48	85,716.48
Treasury bills							454.04	454.04
Commercial Paper							2,329.50	2,329.50
Certificate of Deposits							6,112.86	6,112.86
Units of Domestic Mutual Fund							-	-
Units of Overseas Mutual Fund							-	-
Commodities (Gold, Silver etc.)							-	-
Gold							-	-
Silver							-	-
Foreign Securities							-	-
Exchange Traded Funds (ETFs)							-	-
Infrastructure Investment Trust units (INVITS)							-	-
Real Estate Investment Trust (REITs)							-	-
Alternative Investment Funds (AIFs)							-	-
Total financial assets	16,241.10	-	6,93,975.91	7,10,217.01	21,262.29	-	2,89,394.83	3,10,657.12
Financial Liabilities								
Derivative financial instruments								
Payables	1,917.56			1,917.56	5,375.04			5,375.04
Borrowings	-			-	-			-
Other Financial Liabilities	1,338.98			1,338.98	194.35			194.35
Total financial liabilities	3,256.54	-	-	3,256.54	5,569.39	-	-	5,569.39

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 01 April 22

Particulars	DSP Equity Opportunities Fund				DSP Short Term Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	5,506.38			5,506.38	25,018.95			25,018.95
Balances with Bank/(s)	358.57			358.57	142.99			142.99
Derivative financial instruments			-	-			-	-
Receivables	2,972.05			2,972.05	3,594.18			3,594.18
Other Financial assets	3,411.86			3,411.86	6,082.27			6,082.27
Equity shares								
Listed or awaiting listing			6,42,784.38	6,42,784.38			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			1,85,786.89	1,85,786.89
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			29,623.70	29,623.70
Treasury bills			-	-			9,771.74	9,771.74
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			37,531.94	37,531.94
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	12,248.86	-	6,42,784.38	6,55,033.24	34,838.39	-	2,62,714.27	2,97,552.66
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	2,159.25			2,159.25	12,594.05			12,594.05
Borrowings	-			-	-			-
Other Financial Liabilities	1,295.99			1,295.99	210.77			210.77
Total financial liabilities	3,455.24	-	-	3,455.24	12,804.82	-	-	12,804.82

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 24

Particulars	DSP Top 100 Equity Fund				DSP Credit Risk Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	15,048.02			15,048.02	546.89			546.89
Balances with Bank/(s)	345.61			345.61	12.15			12.15
Derivative financial instruments			-	-			-	-
Receivables	9.37			9.37	0.03			0.03
Other Financial assets	1,482.38			1,482.38	681.18			681.18
Equity shares								
Listed or awaiting listing			3,39,308.23	3,39,308.23			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			14,719.24	14,719.24
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities							3,528.95	3,528.95
Treasury bills								
Commercial Paper								
Certificate of Deposits								
Units of Domestic Mutual Fund								
Units of Overseas Mutual Fund								
Commodities (Gold, Silver etc.)								
Gold								
Silver								
Foreign Securities								
Exchange Traded Funds (ETFs)								
Infrastructure Investment Trust units (INVITS)								
Real Estate Investment Trust (REITs)								
Alternative Investment Funds (AIFs)							59.59	59.59
Total financial assets	16,885.38	-	3,39,308.23	3,56,193.61	1,240.25	-	18,307.78	19,548.03
Financial Liabilities								
Derivative financial instruments								
Payables	298.90			298.90	4.59			4.59
Borrowings	-			-	-			-
Other Financial Liabilities	589.15			589.15	19.52			19.52
Total financial liabilities	888.05	-	-	888.05	24.11	-	-	24.11

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 23

Particulars	DSP Top 100 Equity Fund				DSP Credit Risk Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	10,659.22			10,659.22	2,408.74			2,408.74
Balances with Bank/(s)	292.92			292.92	14.45			14.45
Derivative financial instruments			-	-			-	-
Receivables	6,402.51			6,402.51	0.02			0.02
Other Financial assets	1,111.47			1,111.47	689.30			689.30
Equity shares								
Listed or awaiting listing			2,48,541.84	2,48,541.84			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			12,407.88	12,407.88
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities							3,959.16	3,959.16
Treasury bills							936.95	936.95
Commercial Paper							-	-
Certificate of Deposits							-	-
Units of Domestic Mutual Fund							-	-
Units of Overseas Mutual Fund							-	-
Commodities (Gold, Silver etc.)							-	-
Gold							-	-
Silver							-	-
Foreign Securities							-	-
Exchange Traded Funds (ETFs)							-	-
Infrastructure Investment Trust units (INVITS)							-	-
Real Estate Investment Trust (REITs)							-	-
Alternative Investment Funds (AIFs)							-	-
Total financial assets	18,466.12	-	2,48,541.84	2,67,007.96	3,112.51	-	17,303.99	20,416.50
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	6,497.60			6,497.60	5.13			5.13
Borrowings	-			-	-			-
Other Financial Liabilities	524.44			524.44	22.99			22.99
Total financial liabilities	7,022.04	-	-	7,022.04	28.12	-	-	28.12

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 01 April 22

Particulars	DSP Top 100 Equity Fund				DSP Credit Risk Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	5,213.42			5,213.42	4,181.76			4,181.76
Balances with Bank/(s)	205.13			205.13	4,557.22			4,557.22
Derivative financial instruments			-	-			-	-
Receivables	294.85			294.85	-			-
Other Financial assets	117.80			117.80	653.05			653.05
Equity shares								
Listed or awaiting listing			2,61,050.88	2,61,050.88			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			14,773.80	14,773.80
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities							2,549.84	2,549.84
Treasury bills								
Commercial Paper								
Certificate of Deposits								
Units of Domestic Mutual Fund								
Units of Overseas Mutual Fund								
Commodities (Gold, Silver etc.)								
Gold								
Silver								
Foreign Securities								
Exchange Traded Funds (ETFs)								
Infrastructure Investment Trust units (INVITS)								
Real Estate Investment Trust (REITs)								
Alternative Investment Funds (AIFs)								
Total financial assets	5,831.20	-	2,61,050.88	2,66,882.08	9,392.03	-	17,323.64	26,715.67
Financial Liabilities								
Derivative financial instruments								
Payables	998.02			998.02	0.35			0.35
Borrowings	-			-	-			-
Other Financial Liabilities	548.76			548.76	37.07			37.07
Total financial liabilities	1,546.78	-	-	1,546.78	37.42	-	-	37.42

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 24

Particulars	DSP Regular Savings Fund				DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	443.95			443.95	20,781.99			20,781.99
Balances with Bank/(s)	18.06			18.06	627.20			627.20
Derivative financial instruments			-	-			-	-
Receivables	-			-	9.60			9.60
Other Financial assets	261.58			261.58	199.65			199.65
Equity shares								
Listed or awaiting listing			4,223.95	4,223.95			3,15,741.84	3,15,741.84
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			6,804.81	6,804.81			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			5,630.08	5,630.08			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			51.13	51.13			-	-
Total financial assets	723.59	-	16,709.97	17,433.56	21,618.44	-	3,15,741.84	3,37,360.28
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	7.41			7.41	313.32			313.32
Borrowings	-			-	-			-
Other Financial Liabilities	22.12			22.12	559.30			559.30
Total financial liabilities	29.53	-	-	29.53	872.62	-	-	872.62

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 23

Particulars	DSP Regular Savings Fund				DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	261.66			261.66	8,988.87			8,988.87
Balances with Bank/(s)	21.63			21.63	435.91			435.91
Derivative financial instruments			-	-			-	-
Receivables	-			-	0.05			0.05
Other Financial assets	317.73			317.73	114.81			114.81
Equity shares								
Listed or awaiting listing			4,632.09	4,632.09			1,76,449.76	1,76,449.76
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			10,053.12	10,053.12			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			3,191.98	3,191.98			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	601.02	-	17,877.19	18,478.21	9,539.64	-	1,76,449.76	1,85,989.40
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	9.94			9.94	2,404.47			2,404.47
Borrowings	-			-	-			-
Other Financial Liabilities	24.13			24.13	388.81			388.81
Total financial liabilities	34.07	-	-	34.07	2,793.28	-	-	2,793.28

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 01 April 22

Particulars	DSP Regular Savings Fund				DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	356.06			356.06	4,726.57			4,726.57
Balances with Bank/(s)	15.26			15.26	256.13			256.13
Derivative financial instruments			-	-			-	-
Receivables	-			-	173.74			173.74
Other Financial assets	450.30			450.30	60.68			60.68
Equity shares								
Listed or awaiting listing			4,880.87	4,880.87			1,42,879.08	1,42,879.08
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			11,055.02	11,055.02			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			4,091.74	4,091.74			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			495.64	495.64			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	821.62	-	20,523.27	21,344.89	5,217.12	-	1,42,879.08	1,48,096.20
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	6.78			6.78	251.29			251.29
Borrowings	-			-	-			-
Other Financial Liabilities	27.81			27.81	345.38			345.38
Total financial liabilities	34.59	-	-	34.59	596.67	-	-	596.67

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 24

Particulars	DSP Ultra Short Fund				DSP Mid Cap Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	4,483.37			4,483.37	1,27,917.82			1,27,917.82
Balances with Bank/(s)	437.29			437.29	1,168.09			1,168.09
Derivative financial instruments			-	-			-	-
Receivables	1.53			1.53	471.95			471.95
Other Financial assets	2,436.07			2,436.07	1,037.88			1,037.88
Equity shares								
Listed or awaiting listing			-	-			14,71,255.95	14,71,255.95
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			43,839.19	43,839.19			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			8,875.76	8,875.76			-	-
Treasury bills			15,674.21	15,674.21			-	-
Commercial Paper			24,005.59	24,005.59			-	-
Certificate of Deposits			1,23,262.81	1,23,262.81			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			656.03	656.03			-	-
Total financial assets	7,358.26	-	2,16,313.59	2,23,671.85	1,30,595.74	-	14,71,255.95	16,01,851.69
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	661.54			661.54	2,453.18			2,453.18
Borrowings	-			-	-			-
Other Financial Liabilities	214.73			214.73	2,384.66			2,384.66
Total financial liabilities	876.27	-	-	876.27	4,837.84	-	-	4,837.84

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 23

Particulars	DSP Ultra Short Fund				DSP Mid Cap Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	5,017.73			5,017.73	66,410.29			66,410.29
Balances with Bank/(s)	839.94			839.94	855.32			855.32
Derivative financial instruments			-	-			-	-
Receivables	0.97			0.97	5.30			5.30
Other Financial assets	1,132.30			1,132.30	436.40			436.40
Equity shares								
Listed or awaiting listing			-	-			12,33,085.49	12,33,085.49
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			11,259.77	11,259.77			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			18,075.40	18,075.40			-	-
Treasury bills			14,640.86	14,640.86			-	-
Commercial Paper			76,376.05	76,376.05			-	-
Certificate of Deposits			1,10,562.76	1,10,562.76			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	6,990.94	-	2,30,914.84	2,37,905.78	67,707.31	-	12,33,085.49	13,00,792.80
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	1,312.50			1,312.50	7,176.05			7,176.05
Borrowings	-			-	-			-
Other Financial Liabilities	255.20			255.20	2,401.19			2,401.19
Total financial liabilities	1,567.70	-	-	1,567.70	9,577.24	-	-	9,577.24

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 01 April 22

Particulars	DSP Ultra Short Fund				DSP Mid Cap Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	11,493.47			11,493.47	38,767.54			38,767.54
Balances with Bank/(s)	5,341.71			5,341.71	666.51			666.51
Derivative financial instruments			-	-			-	-
Receivables	0.27			0.27	7,477.47			7,477.47
Other Financial assets	1,487.82			1,487.82	2,292.44			2,292.44
Equity shares								
Listed or awaiting listing			-	-			13,34,008.56	13,34,008.56
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			17,289.81	17,289.81			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			28,399.02	28,399.02			-	-
Treasury bills			9,960.84	9,960.84			-	-
Commercial Paper			1,45,152.36	1,45,152.36			-	-
Certificate of Deposits			77,423.52	77,423.52			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	18,323.27	-	2,78,225.55	2,96,548.82	49,203.96	-	13,34,008.56	13,83,212.52
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	425.46			425.46	9,136.73			9,136.73
Borrowings	-			-	-			-
Other Financial Liabilities	266.80			266.80	2,480.53			2,480.53
Total financial liabilities	692.26	-	-	692.26	11,617.26	-	-	11,617.26

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 24

Particulars	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)				DSP Strategic Bond Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	36,818.46			36,818.46	2,623.83			2,623.83
Balances with Bank/(s)	3,303.92			3,303.92	42.94			42.94
Derivative financial instruments			-	-			-	-
Receivables	31.78			31.78	0.17			0.17
Other Financial assets	790.89			790.89	1,837.86			1,837.86
Equity shares								
Listed or awaiting listing			13,71,338.85	13,71,338.85			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debtentures/bonds								
Listed or awaiting listing			-	-			10,083.61	10,083.61
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities							78,489.64	78,489.64
Treasury bills							-	-
Commercial Paper							-	-
Certificate of Deposits							-	-
Units of Domestic Mutual Fund							-	-
Units of Overseas Mutual Fund							-	-
Commodities (Gold, Silver etc.)							-	-
Gold							-	-
Silver							-	-
Foreign Securities							-	-
Exchange Traded Funds (ETFs)							-	-
Infrastructure Investment Trust units (INVITS)							-	-
Real Estate Investment Trust (REITs)							-	-
Alternative Investment Funds (AIFs)							220.86	220.86
Total financial assets	40,945.05	-	13,71,338.85	14,12,283.90	4,504.80	-	88,794.11	93,298.91
Financial Liabilities								
Derivative financial instruments								
Payables	2,380.46			2,380.46	42.12			42.12
Borrowings	-			-	-			-
Other Financial Liabilities	2,115.57			2,115.57	77.60			77.60
Total financial liabilities	4,496.03	-	-	4,496.03	119.72	-	-	119.72

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 23

Particulars	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)				DSP Strategic Bond Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	26,614.51			26,614.51	7,414.43			7,414.43
Balances with Bank/(s)	2,852.73			2,852.73	168.56			168.56
Derivative financial instruments			-	-			-	-
Receivables	0.22			0.22	0.18			0.18
Other Financial assets	228.70			228.70	1,007.53			1,007.53
Equity shares								
Listed or awaiting listing			10,01,832.10	10,01,832.10			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			2,504.86	2,504.86
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities							41,224.31	41,224.31
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	29,696.16	-	10,01,832.10	10,31,528.26	8,590.70	-	43,729.17	52,319.87
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	9,340.26			9,340.26	12.56			12.56
Borrowings	-			-	-			-
Other Financial Liabilities	1,898.08			1,898.08	49.39			49.39
Total financial liabilities	11,238.34	-	-	11,238.34	61.95	-	-	61.95

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 01 April 22

Particulars	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)				DSP Strategic Bond Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	17,346.22			17,346.22	8,945.02			8,945.02
Balances with Bank/(s)	2,666.80			2,666.80	18.23			18.23
Derivative financial instruments			-	-			-	-
Receivables	2,875.75			2,875.75	0.03			0.03
Other Financial assets	1,154.19			1,154.19	1,527.99			1,527.99
Equity shares								
Listed or awaiting listing			9,73,973.71	9,73,973.71			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			9,704.74	9,704.74
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities							27,610.99	27,610.99
Treasury bills							-	-
Commercial Paper							-	-
Certificate of Deposits							4,781.89	4,781.89
Units of Domestic Mutual Fund							-	-
Units of Overseas Mutual Fund							-	-
Commodities (Gold, Silver etc.)								
Gold							-	-
Silver							-	-
Foreign Securities							-	-
Exchange Traded Funds (ETFs)							-	-
Infrastructure Investment Trust units (INVITS)							-	-
Real Estate Investment Trust (REITs)							-	-
Alternative Investment Funds (AIFs)							-	-
Total financial assets	24,042.96	-	9,73,973.71	9,98,016.67	10,491.27	-	42,097.62	52,588.89
Financial Liabilities								
Derivative financial instruments								
Payables	6,882.55			6,882.55	5.62			5.62
Borrowings	-			-	-			-
Other Financial Liabilities	1,865.48			1,865.48	58.40			58.40
Total financial liabilities	8,748.03	-	-	8,748.03	64.02	-	-	64.02

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 24

Particulars	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)				DSP Small Cap Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	1,609.46			1,609.46	97,538.38			97,538.38
Balances with Bank/(s)	120.97			120.97	757.65			757.65
Derivative financial instruments			-	-			-	-
Receivables	0.95			0.95	221.92			221.92
Other Financial assets	26.29			26.29	822.01			822.01
Equity shares								
Listed or awaiting listing			-	-			12,08,092.06	12,08,092.06
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debtentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities								
Treasury bills								
Commercial Paper								
Certificate of Deposits								
Units of Domestic Mutual Fund								
Units of Overseas Mutual Fund								
Commodities (Gold, Silver etc.)								
Gold								
Silver								
Foreign Securities			78,927.54	78,927.54				
Exchange Traded Funds (ETFs)								
Infrastructure Investment Trust units (INVITS)								
Real Estate Investment Trust (REITs)								
Alternative Investment Funds (AIFs)								
Total financial assets	1,757.67	-	78,927.54	80,685.21	99,339.96	-	12,08,092.06	13,07,432.02
Financial Liabilities								
Derivative financial instruments								
Payables	796.97			796.97	1,329.09			1,329.09
Borrowings	-			-	-			-
Other Financial Liabilities	116.56			116.56	2,072.91			2,072.91
Total financial liabilities	913.53	-	-	913.53	3,402.00	-	-	3,402.00

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 23

Particulars	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)				DSP Small Cap Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	1,504.64			1,504.64	39,077.21			39,077.21
Balances with Bank/(s)	66.93			66.93	491.02			491.02
Derivative financial instruments			-	-			-	-
Receivables	0.22			0.22	0.86			0.86
Other Financial assets	19.31			19.31	393.14			393.14
Equity shares								
Listed or awaiting listing			-	-			8,50,154.96	8,50,154.96
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			87,817.03	87,817.03			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	1,591.10	-	87,817.03	89,408.13	39,962.23	-	8,50,154.96	8,90,117.19
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	711.26			711.26	728.75			728.75
Borrowings	-			-	-			-
Other Financial Liabilities	107.76			107.76	1,604.00			1,604.00
Total financial liabilities	819.02	-	-	819.02	2,332.75	-	-	2,332.75

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 01 April 22

Particulars	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)				DSP Small Cap Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	885.60			885.60	37,071.71			37,071.71
Balances with Bank/(s)	32.92			32.92	378.54			378.54
Derivative financial instruments			-	-			-	-
Receivables	493.41			493.41	56.77			56.77
Other Financial assets	39.49			39.49	428.43			428.43
Equity shares								
Listed or awaiting listing			-	-			8,27,870.41	8,27,870.41
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities								
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			93,835.10	93,835.10			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	1,451.42	-	93,835.10	95,286.52	37,935.45	-	8,27,870.41	8,65,805.86
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	547.73			547.73	1,752.48			1,752.48
Borrowings	-			-	-			-
Other Financial Liabilities	128.68			128.68	1,481.65			1,481.65
Total financial liabilities	676.41	-	-	676.41	3,234.13	-	-	3,234.13

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 24

Particulars	DSP Natural Resources and New Energy Fund				DSP World Energy Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	8,194.10			8,194.10	227.36			227.36
Balances with Bank/(s)	101.86			101.86	6.33			6.33
Derivative financial instruments			-	-			-	-
Receivables	1.38			1.38	0.06			0.06
Other Financial assets	80.04			80.04	3.21			3.21
Equity shares								
Listed or awaiting listing			76,048.29	76,048.29			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			15,029.73	15,029.73			13,547.07	13,547.07
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	8,377.38	-	91,078.02	99,455.40	236.96	-	13,547.07	13,784.03
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	172.61			172.61	26.95			26.95
Borrowings	-			-	-			-
Other Financial Liabilities	151.23			151.23	12.04			12.04
Total financial liabilities	323.84	-	-	323.84	38.99	-	-	38.99

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 23

Particulars	DSP Natural Resources and New Energy Fund				DSP World Energy Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	840.32			840.32	572.21			572.21
Balances with Bank/(s)	98.96			98.96	100.80			100.80
Derivative financial instruments			-	-			-	-
Receivables	0.02			0.02	0.06			0.06
Other Financial assets	371.85			371.85	7.67			7.67
Equity shares								
Listed or awaiting listing			50,770.98	50,770.98			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			15,872.80	15,872.80			16,415.01	16,415.01
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	1,311.15	-	66,643.78	67,954.93	680.74	-	16,415.01	17,095.75
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	88.51			88.51	17.48			17.48
Borrowings	-			-	-			-
Other Financial Liabilities	124.88			124.88	15.29			15.29
Total financial liabilities	213.39	-	-	213.39	32.77	-	-	32.77

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 01 April 22

Particulars	DSP Natural Resources and New Energy Fund				DSP World Energy Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	1,980.95			1,980.95	169.27			169.27
Balances with Bank/(s)	99.28			99.28	6.00			6.00
Derivative financial instruments			-	-			-	-
Receivables	2,449.14			2,449.14	-			-
Other Financial assets	371.58			371.58	7.74			7.74
Equity shares								
Listed or awaiting listing			66,748.10	66,748.10			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			14,817.23	14,817.23			15,647.43	15,647.43
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	4,900.95	-	81,565.33	86,466.28	183.01	-	15,647.43	15,830.44
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	2,324.23			2,324.23	30.19			30.19
Borrowings	-			-	-			-
Other Financial Liabilities	148.06			148.06	19.27			19.27
Total financial liabilities	2,472.29	-	-	2,472.29	49.46	-	-	49.46

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 24

Particulars	DSP World Mining Fund				DSP Focus Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	467.69			467.69	8,228.68			8,228.68
Balances with Bank/(s)	11.11			11.11	161.32			161.32
Derivative financial instruments			-	-			-	-
Receivables	0.24			0.24	0.15			0.15
Other Financial assets	3.94			3.94	124.23			124.23
Equity shares								
Listed or awaiting listing			-	-			2,11,221.92	2,11,221.92
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			14,897.32	14,897.32				
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	482.98	-	14,897.32	15,380.30	8,514.38	-	2,11,221.92	2,19,736.30
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	95.61			95.61	442.36			442.36
Borrowings	-			-	-			-
Other Financial Liabilities	15.16			15.16	377.71			377.71
Total financial liabilities	110.77	-	-	110.77	820.07	-	-	820.07

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 23

Particulars	DSP World Mining Fund				DSP Focus Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	660.59			660.59	1,545.78			1,545.78
Balances with Bank/(s)	83.84			83.84	73.92			73.92
Derivative financial instruments			-	-			-	-
Receivables	0.05			0.05	195.22			195.22
Other Financial assets	8.83			8.83	36.65			36.65
Equity shares								
Listed or awaiting listing			-	-			1,71,432.07	1,71,432.07
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			18,932.72	18,932.72			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	753.31	-	18,932.72	19,686.03	1,851.57	-	1,71,432.07	1,73,283.64
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	40.76			40.76	1,142.73			1,142.73
Borrowings	-			-	-			-
Other Financial Liabilities	19.35			19.35	353.20			353.20
Total financial liabilities	60.11	-	-	60.11	1,495.93	-	-	1,495.93

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 01 April 22

Particulars	DSP World Mining Fund				DSP Focus Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	233.02			233.02	8,741.90			8,741.90
Balances with Bank/(s)	6.25			6.25	67.14			67.14
Derivative financial instruments			-	-			-	-
Receivables	143.31			143.31	421.45			421.45
Other Financial assets	3.23			3.23	102.49			102.49
Equity shares								
Listed or awaiting listing			-	-			1,82,966.35	1,82,966.35
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			20,529.24	20,529.24			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	385.81	-	20,529.24	20,915.05	9,332.98	-	1,82,966.35	1,92,299.33
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	166.68			166.68	209.45			209.45
Borrowings	-			-	-			-
Other Financial Liabilities	18.23			18.23	390.98			390.98
Total financial liabilities	184.91	-	-	184.91	600.43	-	-	600.43

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 24

Particulars	DSP World Agriculture Fund				DSP US Flexible* Equity Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	37.80			37.80	1,489.56			1,489.56
Balances with Bank/(s)	1.92			1.92	47.57			47.57
Derivative financial instruments			-	-			-	-
Receivables	0.02			0.02	3.15			3.15
Other Financial assets	0.99			0.99	12.11			12.11
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			1,684.70	1,684.70			87,688.31	87,688.31
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	40.73	-	1,684.70	1,725.43	1,552.39	-	87,688.31	89,240.70
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	26.95			26.95	190.55			190.55
Borrowings	-			-	-			-
Other Financial Liabilities	2.37			2.37	113.88			113.88
Total financial liabilities	29.32	-	-	29.32	304.43	-	-	304.43

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 23

Particulars	DSP World Agriculture Fund				DSP US Flexible* Equity Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	29.35			29.35	3,158.23			3,158.23
Balances with Bank/(s)	6.39			6.39	198.04			198.04
Derivative financial instruments			-	-			-	-
Receivables	97.50			97.50	0.04			0.04
Other Financial assets	4.05			4.05	25.30			25.30
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			2,471.71	2,471.71			74,578.79	74,578.79
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	137.29	-	2,471.71	2,609.00	3,381.61	-	74,578.79	77,960.40
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	101.22			101.22	173.72			173.72
Borrowings	-			-	-			-
Other Financial Liabilities	4.76			4.76	114.28			114.28
Total financial liabilities	105.98	-	-	105.98	288.00	-	-	288.00

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 01 April 22

Particulars	DSP World Agriculture Fund				DSP US Flexible* Equity Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	72.90			72.90	1,478.94			1,478.94
Balances with Bank/(s)	2.45			2.45	15.55			15.55
Derivative financial instruments			-	-			-	-
Receivables	0.01			0.01	0.04			0.04
Other Financial assets	1.58			1.58	23.83			23.83
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			6,382.22	6,382.22			71,699.85	71,699.85
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	76.94	-	6,382.22	6,459.16	1,518.36	-	71,699.85	73,218.21
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	2.21			2.21	69.42			69.42
Borrowings	-			-	-			-
Other Financial Liabilities	12.28			12.28	97.92			97.92
Total financial liabilities	14.49	-	-	14.49	167.34	-	-	167.34

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 24

Particulars	DSP Banking & PSU Debt Fund				DSP Dynamic Asset Allocation Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	380.16			380.16	5,328.34			5,328.34
Balances with Bank/(s)	50.35			50.35	110.39			110.39
Derivative financial instruments			-	-			330.77	330.77
Receivables	2,546.78			2,546.78	477.14			477.14
Other Financial assets	7,496.93			7,496.93	4,915.59			4,915.59
Equity shares								
Listed or awaiting listing			-	-			2,02,811.21	2,02,811.21
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			1,56,467.20	1,56,467.20			50,524.78	50,524.78
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			57,757.42	57,757.42			36,970.96	36,970.96
Treasury bills			-	-			4,789.67	4,789.67
Commercial Paper			-	-			4,788.82	4,788.82
Certificate of Deposits			12,401.00	12,401.00			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			638.64	638.64			-	-
Total financial assets	10,474.22	-	2,27,264.26	2,37,738.48	10,831.46	-	3,00,216.21	3,11,047.67
Financial Liabilities								
Derivative financial instruments			26.25	26.25			1,343.32	1,343.32
Payables	15.25			15.25	1,472.97			1,472.97
Borrowings	-			-	-			-
Other Financial Liabilities	133.62			133.62	594.39			594.39
Total financial liabilities	148.87	-	26.25	175.12	2,067.36	-	1,343.32	3,410.68

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3

As at 31 March 23

Particulars	DSP Banking & PSU Debt Fund				DSP Dynamic Asset Allocation Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	15,176.90			15,176.90	9.71			9.71
Balances with Bank/(s)	775.51			775.51	245.99			245.99
Derivative financial instruments			8.49	8.49			79.70	79.70
Receivables	1,541.74			1,541.74	5,198.70			5,198.70
Other Financial assets	5,493.38			5,493.38	5,274.47			5,274.47
Equity shares								
Listed or awaiting listing			-	-			2,38,004.08	2,38,004.08
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			1,53,889.65	1,53,889.65			67,437.17	67,437.17
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			69,144.15	69,144.15			37,698.13	37,698.13
Treasury bills			-	-			4,766.42	4,766.42
Commercial Paper			-	-			2,478.40	2,478.40
Certificate of Deposits			23,662.79	23,662.79			2,344.48	2,344.48
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	22,987.53	-	2,46,705.08	2,69,692.61	10,728.87	-	3,52,808.38	3,63,537.25
Financial Liabilities								
Derivative financial instruments			-	-			1,795.83	1,795.83
Payables	11,716.95			11,716.95	2,187.05			2,187.05
Borrowings	-			-	-			-
Other Financial Liabilities	159.28			159.28	736.59			736.59
Total financial liabilities	11,876.23	-	-	11,876.23	2,923.64	-	-	2,923.64

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 01 April 22

Particulars	DSP Banking & PSU Debt Fund				DSP Dynamic Asset Allocation Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	43,617.85			43,617.85	8,126.63			8,126.63
Balances with Bank/(s)	125.19			125.19	290.73			290.73
Derivative financial instruments			-	-			510.36	510.36
Receivables	497.05			497.05	5,775.10			5,775.10
Other Financial assets	5,552.78			5,552.78	10,354.13			10,354.13
Equity shares								
Listed or awaiting listing			-	-			3,12,930.95	3,12,930.95
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			1,25,845.37	1,25,845.37			71,863.02	71,863.02
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			52,746.24	52,746.24			29,226.06	29,226.06
Treasury bills			-	-			24,378.72	24,378.72
Commercial Paper			-	-			-	-
Certificate of Deposits			63,649.13	63,649.13			11,973.73	11,973.73
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	49,792.87	-	2,42,240.74	2,92,033.61	24,546.59	-	4,50,882.84	4,75,429.43
Financial Liabilities								
Derivative financial instruments			-	-			1,301.25	1,301.25
Payables	25,312.52			25,312.52	3,159.84			3,159.84
Borrowings	-			-	-			-
Other Financial Liabilities	199.69			199.69	1,008.98			1,008.98
Total financial liabilities	25,512.21	-	-	25,512.21	4,168.82	-	-	4,168.82

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3

As at 31 March 24

Particulars	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)				DSP 10Y G-Sec Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	109.29			109.29	133.80			133.80
Balances with Bank/(s)	4.32			4.32	3.71			3.71
Derivative financial instruments			-	-			-	-
Receivables	-			-	0.01			0.01
Other Financial assets	2.21			2.21	60.55			60.55
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debtentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities							4,740.15	4,740.15
Treasury bills							-	-
Commercial Paper							-	-
Certificate of Deposits							-	-
Units of Domestic Mutual Fund							-	-
Units of Overseas Mutual Fund							-	-
Commodities (Gold, Silver etc.)								
Gold							-	-
Silver							-	-
Foreign Securities			5,815.20	5,815.20			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	115.82	-	5,815.20	5,931.02	198.07	-	4,740.15	4,938.22
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	10.10			10.10	0.71			0.71
Borrowings	-			-	-			-
Other Financial Liabilities	24.83			24.83	2.92			2.92
Total financial liabilities	34.93	-	-	34.93	3.63	-	-	3.63

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 23

Particulars	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)				DSP 10Y G-Sec Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	140.00			140.00	573.70			573.70
Balances with Bank/(s)	303.69			303.69	64.04			64.04
Derivative financial instruments			-	-			-	-
Receivables	0.01			0.01	-			-
Other Financial assets	12.29			12.29	44.80			44.80
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities							4,957.82	4,957.82
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			6,512.94	6,512.94				
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	455.99	-	6,512.94	6,968.93	682.54	-	4,957.82	5,640.36
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	35.53			35.53	498.52			498.52
Borrowings	-			-	-			-
Other Financial Liabilities	13.60			13.60	2.68			2.68
Total financial liabilities	49.13	-	-	49.13	501.20	-	-	501.20

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 01 April 22

Particulars	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)				DSP 10Y G-Sec Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	111.04			111.04	113.73			113.73
Balances with Bank/(s)	5.12			5.12	2.40			2.40
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	3.54			3.54	85.24			85.24
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities							5,526.47	5,526.47
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			10,442.43	10,442.43			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	119.70	-	10,442.43	10,562.13	201.37	-	5,526.47	5,727.84
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	7.47			7.47	1.05			1.05
Borrowings	-			-	-			-
Other Financial Liabilities	10.33			10.33	3.39			3.39
Total financial liabilities	17.80	-	-	17.80	4.44	-	-	4.44

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 24

Particulars	DSP Low Duration Fund				DSP Equity Savings Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	10,467.71			10,467.71	4,126.03			4,126.03
Balances with Bank/(s)	143.34			143.34	276.72			276.72
Derivative financial instruments			-	-			452.18	452.18
Receivables	1,031.64			1,031.64	0.12			0.12
Other Financial assets	7,136.21			7,136.21	1,896.28			1,896.28
Equity shares								
Listed or awaiting listing			-	-			63,195.74	63,195.74
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			1,76,672.55	1,76,672.55			7,427.34	7,427.34
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			60,130.33	60,130.33			14,027.51	14,027.51
Treasury bills			4,873.27	4,873.27			-	-
Commercial Paper			47,153.89	47,153.89			-	-
Certificate of Deposits			1,19,272.26	1,19,272.26			2,458.78	2,458.78
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			2,004.34	2,004.34
Real Estate Investment Trust (REITs)			-	-			1,685.67	1,685.67
Alternative Investment Funds (AIFs)			882.13	882.13			-	-
Total financial assets	18,778.90	-	4,08,984.43	4,27,763.33	6,299.15	-	91,251.56	97,550.71
Financial Liabilities								
Derivative financial instruments			3.42	3.42			736.13	736.13
Payables	7,038.34			7,038.34	208.17			208.17
Borrowings	-			-	-			-
Other Financial Liabilities	241.90			241.90	90.93			90.93
Total financial liabilities	7,280.24	-	3.42	7,283.66	299.10	-	736.13	1,035.23

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 23

Particulars	DSP Low Duration Fund				DSP Equity Savings Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	6,905.38			6,905.38	734.33			734.33
Balances with Bank/(s)	240.58			240.58	103.85			103.85
Derivative financial instruments			-	-			239.67	239.67
Receivables	0.28			0.28	0.38			0.38
Other Financial assets	3,570.06			3,570.06	598.20			598.20
Equity shares								
Listed or awaiting listing			-	-			38,320.93	38,320.93
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			92,826.12	92,826.12			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			56,122.70	56,122.70			7,832.78	7,832.78
Treasury bills			7,027.10	7,027.10			-	-
Commercial Paper			45,138.17	45,138.17			-	-
Certificate of Deposits			1,06,904.21	1,06,904.21			4,762.68	4,762.68
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			1,572.79	1,572.79
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	10,716.30	-	3,08,018.30	3,18,734.60	1,436.76	-	52,728.85	54,165.61
Financial Liabilities								
Derivative financial instruments			-	-			337.06	337.06
Payables	2,942.40			2,942.40	136.18			136.18
Borrowings	-			-	-			-
Other Financial Liabilities	212.43			212.43	60.00			60.00
Total financial liabilities	3,154.83	-	-	3,154.83	196.18	-	-	196.18

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 01 April 22

Particulars	DSP Low Duration Fund				DSP Equity Savings Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	19,629.80			19,629.80	2,338.36			2,338.36
Balances with Bank/(s)	376.30			376.30	78.91			78.91
Derivative financial instruments			-	-			360.84	360.84
Receivables	0.24			0.24	797.44			797.44
Other Financial assets	6,236.75			6,236.75	1,175.74			1,175.74
Equity shares								
Listed or awaiting listing			-	-			27,850.53	27,850.53
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			1,13,393.58	1,13,393.58			2,543.07	2,543.07
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			59,135.88	59,135.88			1,504.70	1,504.70
Treasury bills			-	-			2,751.67	2,751.67
Commercial Paper			66,275.97	66,275.97			-	-
Certificate of Deposits			67,815.72	67,815.72			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			3,196.26	3,196.26
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	26,243.09	-	3,06,621.15	3,32,864.24	4,390.45	-	38,207.07	42,597.52
Financial Liabilities								
Derivative financial instruments			-	-			273.45	273.45
Payables	114.62			114.62	59.60			59.60
Borrowings	-			-	-			-
Other Financial Liabilities	234.62			234.62	56.57			56.57
Total financial liabilities	349.24	-	-	349.24	116.17	-	-	116.17

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 24

Particulars	DSP Nifty 50 Equal Weight Index Fund(Erstwhile known as DSP Equal Nifty 50 Fund)				DSP Arbitrage Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	284.30			284.30	7,650.20			7,650.20
Balances with Bank/(s)	173.40			173.40	207.42			207.42
Derivative financial instruments			-	-			955.12	955.12
Receivables	0.19			0.19	13,388.71			13,388.71
Other Financial assets	11.86			11.86	1,089.33			1,089.33
Equity shares								
Listed or awaiting listing			1,19,340.35	1,19,340.35			2,70,218.99	2,70,218.99
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debtentures/bonds								
Listed or awaiting listing			-	-			2,499.86	2,499.86
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities								
Treasury bills							979.09	979.09
Commercial Paper							29,438.28	29,438.28
Certificate of Deposits							14,535.77	14,535.77
Units of Domestic Mutual Fund							50,236.15	50,236.15
Units of Overseas Mutual Fund								
Commodities (Gold, Silver etc.)								
Gold								
Silver								
Foreign Securities								
Exchange Traded Funds (ETFs)								
Infrastructure Investment Trust units (INVITS)								
Real Estate Investment Trust (REITs)								
Alternative Investment Funds (AIFs)								
Total financial assets	469.75	-	1,19,340.35	1,19,810.10	22,335.66	-	3,68,863.26	3,91,198.92
Financial Liabilities								
Derivative financial instruments			-	-			3,671.56	3,671.56
Payables	180.21			180.21	6,136.79			6,136.79
Borrowings	-			-	-			-
Other Financial Liabilities	78.82			78.82	326.01			326.01
Total financial liabilities	259.03	-	-	259.03	6,462.80	-	3,671.56	10,134.36

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 23

Particulars	DSP Nifty 50 Equal Weight Index Fund (Erstwhile known as DSP Equal Nifty 50 Fund)				DSP Arbitrage Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	133.88			133.88	4,249.56			4,249.56
Balances with Bank/(s)	305.14			305.14	2,608.68			2,608.68
Derivative financial instruments			-	-			275.78	275.78
Receivables	0.51			0.51	384.52			384.52
Other Financial assets	14.93			14.93	214.67			214.67
Equity shares								
Listed or awaiting listing			50,270.67	50,270.67			85,054.64	85,054.64
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities								
Treasury bills							2,945.28	2,945.28
Commercial Paper							-	-
Certificate of Deposits							9,847.51	9,847.51
Units of Domestic Mutual Fund							14,458.98	14,458.98
Units of Overseas Mutual Fund							-	-
Commodities (Gold, Silver etc.)								
Gold								
Silver								
Foreign Securities								
Exchange Traded Funds (ETFs)								
Infrastructure Investment Trust units (INVITS)								
Real Estate Investment Trust (REITs)								
Alternative Investment Funds (AIFs)								
Total financial assets	454.46	-	50,270.67	50,725.13	7,457.43	-	1,12,582.19	1,20,039.62
Financial Liabilities								
Derivative financial instruments							1,312.36	1,312.36
Payables	353.27			353.27	1,912.34			1,912.34
Borrowings	-			-	-			-
Other Financial Liabilities	37.38			37.38	115.62			115.62
Total financial liabilities	390.65	-	-	390.65	2,027.96	-	-	2,027.96

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 01 April 22

Particulars	DSP Nifty 50 Equal Weight Index Fund (Erstwhile known as DSP Equal Nifty 50 Fund)				DSP Arbitrage Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	61.01			61.01	4,377.33			4,377.33
Balances with Bank/(s)	26.22			26.22	203.31			203.31
Derivative financial instruments			-	-			407.10	407.10
Receivables	2,094.00			2,094.00	4,323.64			4,323.64
Other Financial assets	21.61			21.61	2,415.50			2,415.50
Equity shares								
Listed or awaiting listing			31,634.02	31,634.02			99,344.13	99,344.13
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities							31,211.62	31,211.62
Treasury bills							9,308.31	9,308.31
Commercial Paper							-	-
Certificate of Deposits							-	-
Units of Domestic Mutual Fund							-	-
Units of Overseas Mutual Fund							-	-
Commodities (Gold, Silver etc.)							-	-
Gold							-	-
Silver							-	-
Foreign Securities							-	-
Exchange Traded Funds (ETFs)							-	-
Infrastructure Investment Trust units (INVITS)							-	-
Real Estate Investment Trust (REITs)							-	-
Alternative Investment Funds (AIFs)							-	-
Total financial assets	2,202.84	-	31,634.02	33,836.86	11,319.78	-	1,40,271.16	1,51,590.94
Financial Liabilities								
Derivative financial instruments							1,192.17	1,192.17
Payables	2,188.64			2,188.64	1,403.38			1,403.38
Borrowings	-			-	-			-
Other Financial Liabilities	20.89			20.89	148.78			148.78
Total financial liabilities	2,209.53	-	-	2,209.53	1,552.16	-	-	1,552.16

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 24

Particulars	DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)				DSP Healthcare Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	1,28,673.21			1,28,673.21	4,303.68			4,303.68
Balances with Bank/(s)	44.89			44.89	124.35			124.35
Derivative financial instruments			-	-			-	-
Receivables	-			-	1.21			1.21
Other Financial assets	753.66			753.66	67.30			67.30
Equity shares								
Listed or awaiting listing			-	-			2,04,103.62	2,04,103.62
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debtentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities								
Treasury bills								
Commercial Paper								
Certificate of Deposits								
Units of Domestic Mutual Fund								
Units of Overseas Mutual Fund								
Commodities (Gold, Silver etc.)								
Gold								
Silver								
Foreign Securities							27,119.37	27,119.37
Exchange Traded Funds (ETFs)								
Infrastructure Investment Trust units (INVITS)								
Real Estate Investment Trust (REITs)								
Alternative Investment Funds (AIFs)								
Total financial assets	1,29,471.76	-	-	1,29,471.76	4,496.54	-	2,31,222.99	2,35,719.53
Financial Liabilities								
Derivative financial instruments								
Payables	0.03			0.03	136.99			136.99
Borrowings	-			-	-			-
Other Financial Liabilities	73.42			73.42	331.67			331.67
Total financial liabilities	73.45	-	-	73.45	468.66	-	-	468.66

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 23

Particulars	DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)				DSP Healthcare Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	22,417.51			22,417.51	365.50			365.50
Balances with Bank/(s)	40.51			40.51	68.97			68.97
Derivative financial instruments			-	-			-	-
Receivables	0.02			0.02	0.71			0.71
Other Financial assets	140.30			140.30	27.43			27.43
Equity shares								
Listed or awaiting listing			-	-			1,06,935.78	1,06,935.78
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			13,218.74	13,218.74
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	22,598.34	-	-	22,598.34	462.61	-	1,20,154.52	1,20,617.13
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	0.40			0.40	123.27			123.27
Borrowings	-			-	-			-
Other Financial Liabilities	16.09			16.09	267.26			267.26
Total financial liabilities	16.49	-	-	16.49	390.53	-	-	390.53

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 01 April 22

Particulars	DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)				DSP Healthcare Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	10,700.67			10,700.67	414.88			414.88
Balances with Bank/(s)	44.71			44.71	63.24			63.24
Derivative financial instruments			-	-			-	-
Receivables	0.45			0.45	4.02			4.02
Other Financial assets	62.31			62.31	35.19			35.19
Equity shares								
Listed or awaiting listing			-	-			1,10,155.27	1,10,155.27
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities								
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			19,016.68	19,016.68
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	10,808.14	-	-	10,808.14	517.33	-	1,29,171.95	1,29,689.28
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	0.04			0.04	263.58			263.58
Borrowings	-			-	-			-
Other Financial Liabilities	11.56			11.56	293.70			293.70
Total financial liabilities	11.60	-	-	11.60	557.28	-	-	557.28

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 24

Particulars	DSP Corporate Bond Fund				DSP Overnight Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	2,704.47			2,704.47	1,05,366.66			1,05,366.66
Balances with Bank/(s)	58.26			58.26	2,436.20			2,436.20
Derivative financial instruments			-	-			-	-
Receivables	0.81			0.81	1,002.97			1,002.97
Other Financial assets	8,769.29			8,769.29	754.45			754.45
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			2,14,474.64	2,14,474.64			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			36,749.58	36,749.58			-	-
Treasury bills			-	-			15,975.99	15,975.99
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			674.12	674.12			-	-
Total financial assets	11,532.83	-	2,51,898.34	2,63,431.17	1,09,560.28	-	15,975.99	1,25,536.27
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	1,553.95			1,553.95	2,354.14			2,354.14
Borrowings	-			-	-			-
Other Financial Liabilities	139.01			139.01	112.04			112.04
Total financial liabilities	1,692.96	-	-	1,692.96	2,466.18	-	-	2,466.18

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 23

Particulars	DSP Corporate Bond Fund				DSP Overnight Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	30,359.26			30,359.26	1,93,987.12			1,93,987.12
Balances with Bank/(s)	6,255.89			6,255.89	715.44			715.44
Derivative financial instruments			-	-			-	-
Receivables	0.58			0.58	2.89			2.89
Other Financial assets	6,891.88			6,891.88	850.27			850.27
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			1,56,892.82	1,56,892.82			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			62,157.93	62,157.93			-	-
Treasury bills			-	-			13,455.87	13,455.87
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	43,507.61	-	2,19,050.75	2,62,558.36	1,95,555.72	-	13,455.87	2,09,011.59
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	7,607.45			7,607.45	65.18			65.18
Borrowings	-			-	-			-
Other Financial Liabilities	127.18			127.18	166.09			166.09
Total financial liabilities	7,734.63	-	-	7,734.63	231.27	-	-	231.27

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 01 April 22

Particulars	DSP Corporate Bond Fund				DSP Overnight Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	5,957.84			5,957.84	3,01,402.83			3,01,402.83
Balances with Bank/(s)	143.70			143.70	187.99			187.99
Derivative financial instruments			-	-			-	-
Receivables	0.35			0.35	0.89			0.89
Other Financial assets	7,618.12			7,618.12	721.91			721.91
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			1,65,942.65	1,65,942.65			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			71,725.39	71,725.39			-	-
Treasury bills			-	-			11,981.13	11,981.13
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)		-	-	-		-	-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	13,720.01	-	2,37,668.04	2,51,388.05	3,02,313.62	-	11,981.13	3,14,294.75
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	2,539.46			2,539.46	114.84			114.84
Borrowings	-			-	-			-
Other Financial Liabilities	142.34			142.34	92.90			92.90
Total financial liabilities	2,681.80	-	-	2,681.80	207.74	-	-	207.74

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 24

Particulars	DSP Nifty 50 Index Fund				DSP Nifty Next 50 Index Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	142.18			142.18	225.77			225.77
Balances with Bank/(s)	47.41			47.41	82.76			82.76
Derivative financial instruments			-	-			-	-
Receivables	0.03			0.03	0.45			0.45
Other Financial assets	6.56			6.56	21.46			21.46
Equity shares								
Listed or awaiting listing			50,480.35	50,480.35			46,716.22	46,716.22
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	196.18	-	50,480.35	50,676.53	330.44	-	46,716.22	47,046.66
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	108.49			108.49	188.10			188.10
Borrowings	-			-	-			-
Other Financial Liabilities	25.82			25.82	27.74			27.74
Total financial liabilities	134.31	-	-	134.31	215.84	-	-	215.84

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 23

Particulars	DSP Nifty 50 Index Fund				DSP Nifty Next 50 Index Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	64.33			64.33	154.06			154.06
Balances with Bank/(s)	58.78			58.78	25.51			25.51
Derivative financial instruments			-	-			-	-
Receivables	0.03			0.03	0.02			0.02
Other Financial assets	13.00			13.00	3.71			3.71
Equity shares								
Listed or awaiting listing			29,990.18	29,990.18			23,838.00	23,838.00
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities								
Treasury bills								
Commercial Paper								
Certificate of Deposits								
Units of Domestic Mutual Fund								
Units of Overseas Mutual Fund								
Commodities (Gold, Silver etc.)								
Gold								
Silver								
Foreign Securities								
Exchange Traded Funds (ETFs)								
Infrastructure Investment Trust units (INVITS)								
Real Estate Investment Trust (REITs)								
Alternative Investment Funds (AIFs)								
Total financial assets	136.14	-	29,990.18	30,126.32	183.30	-	23,838.00	24,021.30
Financial Liabilities								
Derivative financial instruments								
Payables	104.42			104.42	159.77			159.77
Borrowings	-			-	-			-
Other Financial Liabilities	15.24			15.24	15.45			15.45
Total financial liabilities	119.66	-	-	119.66	175.22	-	-	175.22

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 01 April 22

Particulars	DSP Nifty 50 Index Fund				DSP Nifty Next 50 Index Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	84.45			84.45	33.18			33.18
Balances with Bank/(s)	25.24			25.24	69.99			69.99
Derivative financial instruments			-	-			-	-
Receivables	126.01			126.01	2,429.33			2,429.33
Other Financial assets	3.06			3.06	13.09			13.09
Equity shares								
Listed or awaiting listing			18,150.99	18,150.99			18,439.75	18,439.75
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities								
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	238.76	-	18,150.99	18,389.75	2,545.59	-	18,439.75	20,985.34
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	229.39			229.39	2,552.71			2,552.71
Borrowings	-			-	-			-
Other Financial Liabilities	8.19			8.19	10.45			10.45
Total financial liabilities	237.58	-	-	237.58	2,563.16	-	-	2,563.16

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 24

Particulars	DSP Quant Fund				DSP Value Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	172.89			172.89	2,849.11			2,849.11
Balances with Bank/(s)	54.69			54.69	48.70			48.70
Derivative financial instruments			-	-			0.97	0.97
Receivables	10,017.18			10,017.18	0.06			0.06
Other Financial assets	11.12			11.12	1,400.91			1,400.91
Equity shares								
Listed or awaiting listing			1,20,997.18	1,20,997.18			54,977.46	54,977.46
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			24,244.06	24,244.06
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	10,255.88	-	1,20,997.18	1,31,253.06	4,298.78	-	79,222.49	83,521.27
Financial Liabilities								
Derivative financial instruments			-	-			67.01	67.01
Payables	9,870.29			9,870.29	2,571.01			2,571.01
Borrowings	-			-	-			-
Other Financial Liabilities	125.91			125.91	105.03			105.03
Total financial liabilities	9,996.20	-	-	9,996.20	2,676.04	-	67.01	2,743.05

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 23

Particulars	DSP Quant Fund				DSP Value Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	71.19			71.19	1,707.36			1,707.36
Balances with Bank/(s)	41.85			41.85	125.43			125.43
Derivative financial instruments			-	-			16.61	16.61
Receivables	0.39			0.39	0.05			0.05
Other Financial assets	159.76			159.76	980.77			980.77
Equity shares								
Listed or awaiting listing			1,20,124.60	1,20,124.60			38,559.00	38,559.00
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities								
Treasury bills								
Commercial Paper								
Certificate of Deposits								
Units of Domestic Mutual Fund								
Units of Overseas Mutual Fund								
Commodities (Gold, Silver etc.)								
Gold								
Silver								
Foreign Securities							17,583.62	17,583.62
Exchange Traded Funds (ETFs)								
Infrastructure Investment Trust units (INVITS)								
Real Estate Investment Trust (REITs)								
Alternative Investment Funds (AIFs)								
Total financial assets	273.19	-	1,20,124.60	1,20,397.79	2,813.61	-	56,159.23	58,972.84
Financial Liabilities								
Derivative financial instruments							50.87	50.87
Payables	103.82			103.82	42.00			42.00
Borrowings	-			-	-			-
Other Financial Liabilities	128.15			128.15	78.86			78.86
Total financial liabilities	231.97	-	-	231.97	120.86	-	-	120.86

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 01 April 22

Particulars	DSP Quant Fund				DSP Value Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	582.28			582.28	580.30			580.30
Balances with Bank/(s)	34.06			34.06	39.83			39.83
Derivative financial instruments			-	-			178.36	178.36
Receivables	0.04			0.04	160.54			160.54
Other Financial assets	163.36			163.36	1,710.10			1,710.10
Equity shares								
Listed or awaiting listing			1,33,095.56	1,33,095.56			41,021.76	41,021.76
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			16,685.60	16,685.60
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	779.74	-	1,33,095.56	1,33,875.30	2,490.77	-	57,885.72	60,376.49
Financial Liabilities								
Derivative financial instruments			-	-			168.21	168.21
Payables	50.74			50.74	277.73			277.73
Borrowings	-			-	-			-
Other Financial Liabilities	136.69			136.69	79.36			79.36
Total financial liabilities	187.43	-	-	187.43	357.09	-	-	357.09

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 24

Particulars	DSP Floater Fund				DSP Nifty 50 Equal Weight ETF			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	1,990.34			1,990.34	69.12			69.12
Balances with Bank/(s)	29.71			29.71	2.36			2.36
Derivative financial instruments			-	-			-	-
Receivables	3,115.33			3,115.33	11.81			11.81
Other Financial assets	1,971.56			1,971.56	0.72			0.72
Equity shares								
Listed or awaiting listing			-	-			17,413.60	17,413.60
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			15,875.94	15,875.94			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			57,395.62	57,395.62			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			7,272.11	7,272.11			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			303.44	303.44			-	-
Total financial assets	7,106.94	-	80,847.11	87,954.05	84.01	-	17,413.60	17,497.61
Financial Liabilities								
Derivative financial instruments			14.47	14.47			-	-
Payables	12.82			12.82	72.02			72.02
Borrowings	-			-	-			-
Other Financial Liabilities	47.53			47.53	7.35			7.35
Total financial liabilities	60.35	-	14.47	74.82	79.37	-	-	79.37

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 23

Particulars	DSP Floater Fund				DSP Nifty 50 Equal Weight ETF			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	1,014.00			1,014.00	5.92			5.92
Balances with Bank/(s)	38.70			38.70	1.95			1.95
Derivative financial instruments			165.57	165.57			-	-
Receivables	0.18			0.18	0.06			0.06
Other Financial assets	1,998.83			1,998.83	1.27			1.27
Equity shares								
Listed or awaiting listing			-	-			5,128.32	5,128.32
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			74,210.03	74,210.03			-	-
Treasury bills			98.19	98.19			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	3,051.71	-	74,473.79	77,525.50	9.20	-	5,128.32	5,137.52
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	22.26			22.26	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	63.37			63.37	6.53			6.53
Total financial liabilities	85.63	-	-	85.63	6.53	-	-	6.53

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 01 April 22

Particulars	DSP Floater Fund				DSP Nifty 50 Equal Weight ETF			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	9,700.97			9,700.97	201.97			201.97
Balances with Bank/(s)	251.67			251.67	198.15			198.15
Derivative financial instruments			42.20	42.20			-	-
Receivables	0.07			0.07	247.42			247.42
Other Financial assets	2,773.22			2,773.22	2.44			2.44
Equity shares								
Listed or awaiting listing			-	-			3,856.05	3,856.05
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			1,82,158.41	1,82,158.41			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	12,725.93	-	1,82,200.61	1,94,926.54	649.98	-	3,856.05	4,506.03
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	40.93			40.93	639.09			639.09
Borrowings	-			-	-			-
Other Financial Liabilities	133.44			133.44	1.56			1.56
Total financial liabilities	174.37	-	-	174.37	640.65	-	-	640.65

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 24

Particulars	DSP Nifty 50 ETF				DSP Nifty Midcap 150 Quality 50 ETF			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	113.33			113.33	11.97			11.97
Balances with Bank/(s)	1.70			1.70	3.89			3.89
Derivative financial instruments			-	-			-	-
Receivables	5.81			5.81	0.10			0.10
Other Financial assets	0.75			0.75	1.20			1.20
Equity shares								
Listed or awaiting listing			25,228.10	25,228.10			8,081.92	8,081.92
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	121.59	-	25,228.10	25,349.69	17.16	-	8,081.92	8,099.08
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	115.16			115.16	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	3.80			3.80	5.33			5.33
Total financial liabilities	118.96	-	-	118.96	5.33	-	-	5.33

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 23

Particulars	DSP Nifty 50 ETF				DSP Nifty Midcap 150 Quality 50 ETF			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	2.88			2.88	7.54			7.54
Balances with Bank/(s)	0.59			0.59	2.50			2.50
Derivative financial instruments			-	-			-	-
Receivables	0.06			0.06	0.01			0.01
Other Financial assets	0.14			0.14	13.10			13.10
Equity shares								
Listed or awaiting listing			1,035.34	1,035.34			6,741.78	6,741.78
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	3.67	-	1,035.34	1,039.01	23.15	-	6,741.78	6,764.93
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	0.79			0.79	8.04			8.04
Total financial liabilities	0.79	-	-	0.79	8.04	-	-	8.04

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 01 April 22

Particulars	DSP Nifty 50 ETF				DSP Nifty Midcap 150 Quality 50 ETF			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	0.79			0.79	4.26			4.26
Balances with Bank/(s)	6.80			6.80	1.20			1.20
Derivative financial instruments			-	-			-	-
Receivables	16.45			16.45	0.07			0.07
Other Financial assets	0.63			0.63	6.63			6.63
Equity shares								
Listed or awaiting listing			2,251.26	2,251.26			3,975.44	3,975.44
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	24.67	-	2,251.26	2,275.93	12.16	-	3,975.44	3,987.60
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	15.81			15.81	3.22			3.22
Borrowings	-			-	-			-
Other Financial Liabilities	0.59			0.59	1.38			1.38
Total financial liabilities	16.40	-	-	16.40	4.60	-	-	4.60

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 24

Particulars	DSP Global Innovation Fund of Fund				DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	748.07			748.07	6,290.12			6,290.12
Balances with Bank/(s)	89.74			89.74	40.98			40.98
Derivative financial instruments			-	-			-	-
Receivables	6.38			6.38	0.16			0.16
Other Financial assets	14.73			14.73	3,602.21			3,602.21
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities							2,22,052.33	2,22,052.33
Treasury bills								
Commercial Paper								
Certificate of Deposits								
Units of Domestic Mutual Fund								
Units of Overseas Mutual Fund								
Commodities (Gold, Silver etc.)								
Gold								
Silver								
Foreign Securities			76,021.68	76,021.68				
Exchange Traded Funds (ETFs)								
Infrastructure Investment Trust units (INVITS)		-				-		
Real Estate Investment Trust (REITs)								
Alternative Investment Funds (AIFs)								
Total financial assets	858.92	-	76,021.68	76,880.60	9,933.47	-	2,22,052.33	2,31,985.80
Financial Liabilities								
Derivative financial instruments								
Payables	148.55			148.55	2,585.83			2,585.83
Borrowings	-			-	-			-
Other Financial Liabilities	84.92			84.92	77.55			77.55
Total financial liabilities	233.47	-	-	233.47	2,663.38	-	-	2,663.38

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 23

Particulars	DSP Global Innovation Fund of Fund				DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	1,125.14			1,125.14	15,287.51			15,287.51
Balances with Bank/(s)	72.22			72.22	4,945.73			4,945.73
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	11.68			11.68	3,068.00			3,068.00
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities							1,95,439.24	1,95,439.24
Treasury bills								
Commercial Paper								
Certificate of Deposits								
Units of Domestic Mutual Fund								
Units of Overseas Mutual Fund								
Commodities (Gold, Silver etc.)								
Gold								
Silver								
Foreign Securities			43,618.53	43,618.53				
Exchange Traded Funds (ETFs)								
Infrastructure Investment Trust units (INVITS)								
Real Estate Investment Trust (REITs)								
Alternative Investment Funds (AIFs)								
Total financial assets	1,209.04	-	43,618.53	44,827.57	23,301.24	-	1,95,439.24	2,18,740.48
Financial Liabilities								
Derivative financial instruments								
Payables	161.05			161.05	4,122.79			4,122.79
Borrowings	-			-	-			-
Other Financial Liabilities	56.94			56.94	46.90			46.90
Total financial liabilities	217.99	-	-	217.99	4,169.69	-	-	4,169.69

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 01 April 22

Particulars	DSP Global Innovation Fund of Fund				DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	1,009.87			1,009.87	6,786.18			6,786.18
Balances with Bank/(s)	37.87			37.87	109.85			109.85
Derivative financial instruments			-	-			-	-
Receivables	1.74			1.74	-			-
Other Financial assets	12.17			12.17	632.26			632.26
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			22,145.30	22,145.30
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			13,476.76	13,476.76			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units(INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	1,061.65	-	13,476.76	14,538.41	7,528.29	-	22,145.30	29,673.59
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	83.55			83.55	525.91			525.91
Borrowings	-			-	-			-
Other Financial Liabilities	6.24			6.24	6.23			6.23
Total financial liabilities	89.79	-	-	89.79	532.14	-	-	532.14

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 24

Particulars	DSP Nifty Midcap 150 Quality 50 Index Fund				DSP Silver ETF			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	36.71			36.71	1.10			1.10
Balances with Bank/(s)	23.56			23.56	1.11			1.11
Derivative financial instruments			-	-			-	-
Receivables	-			-	0.09			0.09
Other Financial assets	3.68			3.68	0.14			0.14
Equity shares								
Listed or awaiting listing			20,979.79	20,979.79			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			9,695.04	9,695.04
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	63.95	-	20,979.79	21,043.74	2.44	-	9,695.04	9,697.48
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	31.42			31.42	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	13.91			13.91	14.50			14.50
Total financial liabilities	45.33	-	-	45.33	14.50	-	-	14.50

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 23

Particulars	DSP Nifty Midcap 150 Quality 50 Index Fund				DSP Silver ETF			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	60.06			60.06	0.34			0.34
Balances with Bank/(s)	10.68			10.68	6.55			6.55
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	36.03			36.03	0.28			0.28
Equity shares								
Listed or awaiting listing			14,064.57	14,064.57			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			4,075.89	4,075.89
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	106.77	-	14,064.57	14,171.34	7.17	-	4,075.89	4,083.06
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	66.80			66.80	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	9.54			9.54	3.15			3.15
Total financial liabilities	76.34	-	-	76.34	3.15	-	-	3.15

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 01 April 22

Particulars	DSP Nifty Midcap 150 Quality 50 Index Fund				DSP Silver ETF			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	-			-	-			-
Balances with Bank/(s)	-			-	-			-
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	-			-	-			-
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	-	-	-	-	-	-	-	-
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	-			-	-			-
Total financial liabilities	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 24

Particulars	DSP NIFTY BANK ETF				DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	266.39			266.39	717.98			717.98
Balances with Bank/(s)	2.49			2.49	7.62			7.62
Derivative financial instruments			-	-			-	-
Receivables	6.15			6.15	0.01			0.01
Other Financial assets	1.92			1.92	401.68			401.68
Equity shares								
Listed or awaiting listing			21,555.60	21,555.60			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities							33,851.30	33,851.30
Treasury bills							-	-
Commercial Paper							-	-
Certificate of Deposits							-	-
Units of Domestic Mutual Fund							-	-
Units of Overseas Mutual Fund							-	-
Commodities (Gold, Silver etc.)							-	-
Gold							-	-
Silver							-	-
Foreign Securities							-	-
Exchange Traded Funds (ETFs)							-	-
Infrastructure Investment Trust units (INVITS)							-	-
Real Estate Investment Trust (REITs)							-	-
Alternative Investment Funds (AIFs)							-	-
Total financial assets	276.95	-	21,555.60	21,832.55	1,127.29	-	33,851.30	34,978.59
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	262.62			262.62	0.42			0.42
Borrowings	-			-	-			-
Other Financial Liabilities	7.16			7.16	16.75			16.75
Total financial liabilities	269.78	-	-	269.78	17.17	-	-	17.17

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 23

Particulars	DSP NIFTY BANK ETF				DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	18.53			18.53	8,957.04			8,957.04
Balances with Bank/(s)	1.33			1.33	533.09			533.09
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	0.73			0.73	449.51			449.51
Equity shares								
Listed or awaiting listing			5,965.25	5,965.25			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities							28,796.07	28,796.07
Treasury bills							-	-
Commercial Paper							-	-
Certificate of Deposits							-	-
Units of Domestic Mutual Fund							-	-
Units of Overseas Mutual Fund							-	-
Commodities (Gold, Silver etc.)							-	-
Gold							-	-
Silver							-	-
Foreign Securities							-	-
Exchange Traded Funds (ETFs)							-	-
Infrastructure Investment Trust units (INVITS)							-	-
Real Estate Investment Trust (REITs)							-	-
Alternative Investment Funds (AIFs)							-	-
Total financial assets	20.59	-	5,965.25	5,985.84	9,939.64	-	28,796.07	38,735.71
Financial Liabilities								
Derivative financial instruments								
Payables	14.99			14.99	7,051.94			7,051.94
Borrowings	-			-	-			-
Other Financial Liabilities	0.61			0.61	6.90			6.90
Total financial liabilities	15.60	-	-	15.60	7,058.84	-	-	7,058.84

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 01 April 22

Particulars	DSP NIFTY BANK ETF				DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	-			-	-			-
Balances with Bank/(s)	-			-	-			-
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	-			-	-			-
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	-	-	-	-	-	-	-	-
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	-			-	-			-
Total financial liabilities	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
 As at 31 March 24

Particulars	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund				DSP FMP - Series 264 - 60M - 17D			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	204.72			204.72	174.11			174.11
Balances with Bank/(s)	2.75			2.75	1.80			1.80
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	105.78			105.78	14.87			14.87
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			7,830.32	7,830.32			4,449.85	4,449.85
Treasury bills			-	-			23.70	23.70
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	313.25	-	7,830.32	8,143.57	190.78	-	4,473.55	4,664.33
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	0.14			0.14	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	5.96			5.96	2.72			2.72
Total financial liabilities	6.10	-	-	6.10	2.72	-	-	2.72

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 23

Particulars	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund				DSP FMP - Series 264 - 60M - 17D			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	1,677.46			1,677.46	15.87			15.87
Balances with Bank/(s)	119.59			119.59	2.02			2.02
Derivative financial instruments			-	-			-	-
Receivables	0.02			0.02	-			-
Other Financial assets	101.42			101.42	13.86			13.86
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			7,152.74	7,152.74			4,317.92	4,317.92
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	1,898.49	-	7,152.74	9,051.23	31.75	-	4,317.92	4,349.67
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	513.74			513.74	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	2.24			2.24	3.10			3.10
Total financial liabilities	515.98	-	-	515.98	3.10	-	-	3.10

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 01 April 22

Particulars	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund				DSP FMP - Series 264 - 60M - 17D			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	-			-	155.96			155.96
Balances with Bank/(s)	-			-	1.86			1.86
Derivative financial instruments			-	-			-	-
Receivables	-			-	0.72			0.72
Other Financial assets	-			-	4.96			4.96
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			4,046.54	4,046.54
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	-	-	-	-	163.50	-	4,046.54	4,210.04
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	0.01			0.01
Borrowings	-			-	-			-
Other Financial Liabilities	-			-	2.09			2.09
Total financial liabilities	-	-	-	-	2.10	-	-	2.10

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 24

Particulars	DSP FMP - Series 267 - 1246 Days				DSP FMP - Series 268 - 1281 Days			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	55.80			55.80	29.01			29.01
Balances with Bank/(s)	11.74			11.74	2.98			2.98
Derivative financial instruments			-	-			-	-
Receivables	0.04			0.04	0.02			0.02
Other Financial assets	3.65			3.65	217.12			217.12
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			62,448.01	62,448.01			11,312.54	11,312.54
Treasury bills			312.95	312.95			23.70	23.70
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	71.23	-	62,760.96	62,832.19	249.13	-	11,336.24	11,585.37
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	28.25			28.25	5.52			5.52
Total financial liabilities	28.25	-	-	28.25	5.52	-	-	5.52

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3

As at 31 March 23

Particulars	DSP FMP - Series 267 - 1246 Days				DSP FMP - Series 268 - 1281 Days			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	46.78			46.78	27.43			27.43
Balances with Bank/(s)	14.98			14.98	3.59			3.59
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	2.11			2.11	201.42			201.42
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			57,985.62	57,985.62			10,564.20	10,564.20
Treasury bills			364.07	364.07			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	63.87	-	58,349.69	58,413.56	232.44	-	10,564.20	10,796.64
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	-		-	-
Borrowings	-			-	-		-	-
Other Financial Liabilities	26.82			26.82	5.16			5.16
Total financial liabilities	26.82	-	-	26.82	5.16	-	-	5.16

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 01 April 22

Particulars	DSP FMP - Series 267 - 1246 Days				DSP FMP - Series 268 - 1281 Days			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	-			-	-			-
Balances with Bank/(s)	-			-	-			-
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	-			-	-			-
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	-	-	-	-	-	-	-	-
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	-			-	-			-
Total financial liabilities	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 24

Particulars	DSP FMP - Series 269 - 160 DAYS				DSP FMP - Series 270 - 1144 Days			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	21,925.43			21,925.43	36.42			36.42
Balances with Bank/(s)	3.37			3.37	3.92			3.92
Derivative financial instruments			-	-			-	-
Receivables	-			-	0.01			0.01
Other Financial assets	118.88			118.88	8.03			8.03
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			16,919.94	16,919.94
Treasury bills			-	-			94.81	94.81
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	22,047.68	-	-	22,047.68	48.38	-	17,014.75	17,063.13
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	3.97			3.97	7.45			7.45
Total financial liabilities	3.97	-	-	3.97	7.45	-	-	7.45

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 23

Particulars	DSP FMP - Series 269 - 160 DAYS				DSP FMP - Series 270 - 1144 Days			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	22.64			22.64	26.60			26.60
Balances with Bank/(s)	6.24			6.24	4.83			4.83
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	208.18			208.18	3.11			3.11
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			3,792.15	3,792.15			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities							15,710.88	15,710.88
Treasury bills							117.12	117.12
Commercial Paper			6,228.12	6,228.12			-	-
Certificate of Deposits			11,537.67	11,537.67			-	-
Units of Domestic Mutual Fund							-	-
Units of Overseas Mutual Fund							-	-
Commodities (Gold, Silver etc.)							-	-
Gold							-	-
Silver							-	-
Foreign Securities							-	-
Exchange Traded Funds (ETFs)							-	-
Infrastructure Investment Trust units (INVITS)							-	-
Real Estate Investment Trust (REITs)							-	-
Alternative Investment Funds (AIFs)							-	-
Total financial assets	237.06	-	21,557.94	21,795.00	34.54	-	15,828.00	15,862.54
Financial Liabilities								
Derivative financial instruments								
Payables	-			-	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	9.68			9.68	5.41			5.41
Total financial liabilities	9.68	-	-	9.68	5.41	-	-	5.41

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 01 April 22

Particulars	DSP FMP - Series 269 - 160 DAYS				DSP FMP - Series 270 - 1144 Days			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	-			-	-			-
Balances with Bank/(s)	-			-	-			-
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	-			-	-			-
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	-	-	-	-	-	-	-	-
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	-			-	-			-
Total financial liabilities	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 24

Particulars	DSP Gold ETF				DSP NIFTY IT ETF			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	63.71			63.71	53.55			53.55
Balances with Bank/(s)	2.48			2.48	0.80			0.80
Derivative financial instruments			-	-			-	-
Receivables	0.19			0.19	117.85			117.85
Other Financial assets	0.42			0.42	0.37			0.37
Equity shares								
Listed or awaiting listing			-	-			4,741.59	4,741.59
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			30,499.16	30,499.16			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	66.80	-	30,499.16	30,565.96	172.57	-	4,741.59	4,914.16
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	84.87			84.87
Borrowings	-			-	-			-
Other Financial Liabilities	35.36			35.36	1.99			1.99
Total financial liabilities	35.36	-	-	35.36	86.86	-	-	86.86

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 23

Particulars	DSP Gold ETF				DSP NIFTY IT ETF			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	-			-	-			-
Balances with Bank/(s)	-			-	-			-
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	-			-	-			-
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	-	-	-	-	-	-	-	-
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	-			-	-			-
Total financial liabilities	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 01 April 22

Particulars	DSP Gold ETF				DSP NIFTY IT ETF			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	-			-	-			-
Balances with Bank/(s)	-			-	-			-
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	-			-	-			-
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	-	-	-	-	-	-	-	-
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	-			-	-			-
Total financial liabilities	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 24

Particulars	DSP NIFTY PRIVATE BANK ETF				DSP NIFTY PSU BANK ETF			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	4.29			4.29	0.97			0.97
Balances with Bank/(s)	1.65			1.65	0.37			0.37
Derivative financial instruments			-	-			-	-
Receivables	0.76			0.76	366.00			366.00
Other Financial assets	0.05			0.05	0.05			0.05
Equity shares								
Listed or awaiting listing			11,398.93	11,398.93			1,656.52	1,656.52
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	6.75	-	11,398.93	11,405.68	367.39	-	1,656.52	2,023.91
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	366.03			366.03
Borrowings	-			-	-			-
Other Financial Liabilities	4.75			4.75	1.31			1.31
Total financial liabilities	4.75	-	-	4.75	367.34	-	-	367.34

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 23

Particulars	DSP NIFTY PRIVATE BANK ETF				DSP NIFTY PSU BANK ETF			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	-			-	-			-
Balances with Bank/(s)	-			-	-			-
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	-			-	-			-
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	-	-	-	-	-	-	-	-
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	-			-	-			-
Total financial liabilities	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 01 April 22

Particulars	DSP NIFTY PRIVATE BANK ETF				DSP NIFTY PSU BANK ETF			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	-			-	-			-
Balances with Bank/(s)	-			-	-			-
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	-			-	-			-
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	-	-	-	-	-	-	-	-
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	-			-	-			-
Total financial liabilities	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 24

Particulars	DSP S&P BSE SENSEX ETF				DSP Multi Asset Allocation Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	1.38			1.38	7,836.62			7,836.62
Balances with Bank/(s)	0.21			0.21	414.43			414.43
Derivative financial instruments			-	-			49.72	49.72
Receivables	0.02			0.02	0.26			0.26
Other Financial assets	0.02			0.02	1,269.51			1,269.51
Equity shares								
Listed or awaiting listing			688.55	688.55			60,234.22	60,234.22
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			17,539.35	17,539.35
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			5,534.27	5,534.27
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			4,953.00	4,953.00
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			28,624.66	28,624.66
Exchange Traded Funds (ETFs)			-	-			30,614.82	30,614.82
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	1.63	-	688.55	690.18	9,520.82	-	1,47,550.04	1,57,070.86
Financial Liabilities								
Derivative financial instruments			-	-			30.07	30.07
Payables	-			-	4,369.62			4,369.62
Borrowings	-			-	-			-
Other Financial Liabilities	0.79			0.79	207.20			207.20
Total financial liabilities	0.79	-	-	0.79	4,576.82	-	30.07	4,606.89

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 23

Particulars	DSP S&P BSE SENSEX ETF				DSP Multi Asset Allocation Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	-			-	-			-
Balances with Bank/(s)	-			-	-			-
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	-			-	-			-
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	-	-	-	-	-	-	-	-
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	-			-	-			-
Total financial liabilities	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 01 April 22

Particulars	DSP S&P BSE SENSEX ETF				DSP Multi Asset Allocation Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	-			-	-			-
Balances with Bank/(s)	-			-	-			-
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	-			-	-			-
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	-	-	-	-	-	-	-	-
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	-			-	-			-
Total financial liabilities	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 31 March 24

Particulars	DSP Gold ETF Fund of Fund				DSP Banking & Financial Services Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	11.18			11.18	5,617.49			5,617.49
Balances with Bank/(s)	4.18			4.18	156.72			156.72
Derivative financial instruments			-	-			-	-
Receivables	0.14			0.14	0.18			0.18
Other Financial assets	0.11			0.11	172.46			172.46
Equity shares								
Listed or awaiting listing			-	-			52,748.16	52,748.16
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			2,115.33	2,115.33			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	15.61	-	2,115.33	2,130.94	5,946.85	-	52,748.16	58,695.01
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	8.86			8.86	2,968.68			2,968.68
Borrowings	-			-	-			-
Other Financial Liabilities	0.59			0.59	115.75			115.75
Total financial liabilities	9.45	-	-	9.45	3,084.43	-	-	3,084.43

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 23

Particulars	DSP Gold ETF Fund of Fund				DSP Banking & Financial Services Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	-			-	-			-
Balances with Bank/(s)	-			-	-			-
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	-			-	-			-
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	-	-	-	-	-	-	-	-
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	-			-	-			-
Total financial liabilities	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
 As at 01 April 22

Particulars	DSP Gold ETF Fund of Fund				DSP Banking & Financial Services Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	-			-	-			-
Balances with Bank/(s)	-			-	-			-
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	-			-	-			-
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	-	-	-	-	-	-	-	-
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	-			-	-			-
Total financial liabilities	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 24

Particulars	DSP Nifty Smallcap250 Quality 50 Index Fund				DSP Multicap Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	17.94			17.94	7,512.47			7,512.47
Balances with Bank/(s)	21.08			21.08	349.77			349.77
Derivative financial instruments			-	-			-	-
Receivables	5.18			5.18	0.40			0.40
Other Financial assets	6.82			6.82	94.68			94.68
Equity shares								
Listed or awaiting listing			6,192.90	6,192.90			73,414.32	73,414.32
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)			-	-			-	-
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	51.02	-	6,192.90	6,243.92	7,957.32	-	73,414.32	81,371.64
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	34.51			34.51	249.89			249.89
Borrowings	-			-	-			-
Other Financial Liabilities	3.45			3.45	149.00			149.00
Total financial liabilities	37.96	-	-	37.96	398.89	-	-	398.89

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3

As at 31 March 23

Particulars	DSP Nifty Smallcap250 Quality 50 Index Fund				DSP Multicap Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	-			-	-			-
Balances with Bank/(s)	-			-	-			-
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	-			-	-			-
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	-	-	-	-	-	-	-	-
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	-			-	-			-
Total financial liabilities	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 01 April 22

Particulars	DSP Nifty Smallcap250 Quality 50 Index Fund				DSP Multicap Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	-			-	-			-
Balances with Bank/(s)	-			-	-			-
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	-			-	-			-
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	-	-	-	-	-	-	-	-
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	-			-	-			-
Total financial liabilities	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3

As at 31 March 24

Particulars	DSP Nifty Healthcare ETF				DSP US Treasury Fund of Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	1.65			1.65	1,805.55			1,805.55
Balances with Bank/(s)	0.24			0.24	78.51			78.51
Derivative financial instruments			-	-			-	-
Receivables	-			-	565.85			565.85
Other Financial assets	0.02			0.02	13.39			13.39
Equity shares								
Listed or awaiting listing			824.85	824.85			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			6,385.11	6,385.11
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	1.91	-	824.85	826.76	2,463.30	-	6,385.11	8,848.41
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	1,466.70			1,466.70
Borrowings	-			-	-			-
Other Financial Liabilities	0.34			0.34	1.38			1.38
Total financial liabilities	0.34	-	-	0.34	1,468.08	-	-	1,468.08

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 23

Particulars	DSP Nifty Healthcare ETF				DSP US Treasury Fund of Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	-			-	-			-
Balances with Bank/(s)	-			-	-			-
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	-			-	-			-
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	-	-	-	-	-	-	-	-
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	-			-	-			-
Total financial liabilities	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

 Annexure 3
 As at 01 April 22

Particulars	DSP Nifty Healthcare ETF				DSP US Treasury Fund of Fund			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets								
Cash and cash equivalents	-			-	-			-
Balances with Bank/(s)	-			-	-			-
Derivative financial instruments			-	-			-	-
Receivables	-			-	-			-
Other Financial assets	-			-	-			-
Equity shares								
Listed or awaiting listing			-	-			-	-
Unlisted								
Preference shares								
Listed or awaiting listing			-	-			-	-
Debentures/bonds								
Listed or awaiting listing			-	-			-	-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities			-	-			-	-
Treasury bills			-	-			-	-
Commercial Paper			-	-			-	-
Certificate of Deposits			-	-			-	-
Units of Domestic Mutual Fund			-	-			-	-
Units of Overseas Mutual Fund			-	-			-	-
Commodities (Gold, Silver etc.)								
Gold			-	-			-	-
Silver			-	-			-	-
Foreign Securities			-	-			-	-
Exchange Traded Funds (ETFs)			-	-			-	-
Infrastructure Investment Trust units (INVITS)			-	-			-	-
Real Estate Investment Trust (REITs)			-	-			-	-
Alternative Investment Funds (AIFs)			-	-			-	-
Total financial assets	-	-	-	-	-	-	-	-
Financial Liabilities								
Derivative financial instruments			-	-			-	-
Payables	-			-	-			-
Borrowings	-			-	-			-
Other Financial Liabilities	-			-	-			-
Total financial liabilities	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 3
As at 31 March 24

Particulars	DSP S&P BSE Liquid Rate ETF			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets				
Cash and cash equivalents	1,036.92			1,036.92
Balances with Bank/(s)	1.56			1.56
Derivative financial instruments			-	-
Receivables	-			-
Other Financial assets	6.81			6.81
Equity shares				
Listed or awaiting listing			-	-
Unlisted				
Preference shares				
Listed or awaiting listing			-	-
Debentures/bonds				
Listed or awaiting listing			-	-
Private placement / unlisted				
Defaulted / below investment grade				
Central and State Government Securities			-	-
Treasury bills			-	-
Commercial Paper			-	-
Certificate of Deposits			-	-
Units of Domestic Mutual Fund			-	-
Units of Overseas Mutual Fund			-	-
Commodities (Gold, Silver etc.)				
Gold			-	-
Silver			-	-
Foreign Securities			-	-
Exchange Traded Funds (ETFs)			-	-
Infrastructure Investment Trust units (INVITS)			-	-
Real Estate Investment Trust (REITs)			-	-
Alternative Investment Funds (AIFs)			-	-
Total financial assets	1,045.29	-	-	1,045.29
Financial Liabilities				
Derivative financial instruments			-	-
Payables	-			-
Borrowings	-			-
Other Financial Liabilities	0.24			0.24
Total financial liabilities	0.24	-	-	0.24

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

Annexure 3

₹ in Lacs

As at 31 March 23

Particulars	DSP S&P BSE Liquid Rate ETF			
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	Total carrying value
Financial Assets				
Cash and cash equivalents	-			-
Balances with Bank/(s)	-			-
Derivative financial instruments			-	-
Receivables	-			-
Other Financial assets	-			-
Equity shares				
Listed or awaiting listing			-	-
Unlisted				
Preference shares				
Listed or awaiting listing			-	-
Debentures/bonds				
Listed or awaiting listing			-	-
Private placement / unlisted				
Defaulted / below investment grade				
Central and State Government Securities			-	-
Treasury bills			-	-
Commercial Paper			-	-
Certificate of Deposits			-	-
Units of Domestic Mutual Fund			-	-
Units of Overseas Mutual Fund			-	-
Commodities (Gold, Silver etc.)				
Gold			-	-
Silver			-	-
Foreign Securities			-	-
Exchange Traded Funds (ETFs)			-	-
Infrastructure Investment Trust units (INVITS)			-	-
Real Estate Investment Trust (REITs)			-	-
Alternative Investment Funds (AIFs)			-	-
Total financial assets	-	-	-	-
Financial Liabilities				
Derivative financial instruments			-	-
Payables	-			-
Borrowings	-			-
Other Financial Liabilities	-			-
Total financial liabilities	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

Annexure 3
As at 01 April 22

₹ in Lacs

Particulars	DSP S&P BSE Liquid Rate ETF			Total carrying value
	Measured at amortised cost	Measured at FVTOCI	Measured at FVTPL	
Financial Assets				
Cash and cash equivalents	-			-
Balances with Bank/(s)	-			-
Derivative financial instruments			-	-
Receivables	-			-
Other Financial assets	-			-
Equity shares				
Listed or awaiting listing			-	-
Unlisted				
Preference shares				
Listed or awaiting listing			-	-
Debentures/bonds				
Listed or awaiting listing			-	-
Private placement / unlisted				
Defaulted / below investment grade				
Central and State Government Securities			-	-
Treasury bills			-	-
Commercial Paper			-	-
Certificate of Deposits			-	-
Units of Domestic Mutual Fund			-	-
Units of Overseas Mutual Fund			-	-
Commodities (Gold, Silver etc.)				
Gold			-	-
Silver			-	-
Foreign Securities			-	-
Exchange Traded Funds (ETFs)			-	-
Infrastructure Investment Trust units (INVITS)			-	-
Real Estate Investment Trust (REITs)			-	-
Alternative Investment Funds (AIFs)			-	-
Total financial assets	-	-	-	-
Financial Liabilities				
Derivative financial instruments			-	-
Payables	-			-
Borrowings	-			-
Other Financial Liabilities	-			-
Total financial liabilities	-	-	-	-

Fair value hierarchy

The Scheme measures its investments in financial instruments, such as Shares, Derivatives, Debentures/ Bond, Certificates of deposit, Domestic / Overseas Mutual funds Commercial paper, Treasury bills, Cash management bills, INVITS, Foreign securities, State Government Securities, Central Government Securities, AIF, Gold, Silver and REIT at fair value at each reporting date.

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

- i) Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- ii) Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- iii) Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

Assessing the significance of a particular input requires judgement, considering factors specific to the asset or liability.

The Fund recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. No such instances of transfers between levels of the fair value hierarchy were recorded during the reporting period.

Valuation Techniques and Classification:

As per the Securities & Exchange Board of India (SEBI) (Mutual Funds) (Amendment) Regulations, 2012, issued on February 21, 2012, the Eighth schedule to the Regulations was amended to include "Principles of Fair Valuation" which required the Mutual Funds to value their investments in accordance with the specified overarching principles so as to ensure fair treatment to all investors including existing investors as well as investors seeking to purchase or redeem units of Mutual Funds in all Schemes at all points of time.

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

During the year/period, the Fund has fairly valued its investments in accordance with the Regulations, as amended from time to time, by using the below mentioned methodology / principles. All investments are marked to market and are stated in the Balance Sheet at their fair value. In valuing the Scheme's Investments:

Category	Traded	Pricing Source
Equity Shares / Preference Shares / Warrants / Equity related securities awaiting listing -Traded -Non-Traded	Level 1 Level 3	Last quoted closing price on the Stock Exchange Valued in accordance with the fair valuation norms prescribed in the SEBI guidelines.
Corporate Action- Merger, Demerger and Rights Entitlement	Level 2	Valued in accordance with the fair valuation norms prescribed in the SEBI guidelines.
Real Estate Investment Trust ('REITs') & Infrastructure Investment Trust ('InvITs')	Level 1	Last quoted closing price on the Stock Exchange
Futures, Options (both exchange traded equity and interest rate derivatives) and Exchange Traded Commodity Derivatives (ETCDs)	Level 1	Settlement price on the stock exchange
Money Market, Debt Securities (including floating rate securities) and Repo (including Tri Party Repo (TREPS)) with tenor greater than 30 days	Level 2	Weighted average of prices provided by CRISIL and ICRA
AIF, Mutual Fund Units (Including Overseas)	Level 1	NAV published on Association of Mutual Fund of India (AMFI) / respective fund house.
Gold / Silver	Level 1	Price arrived at by converting the price of gold quoted on the London Bullion Market Association [LBMA] adjusted with suitable notional premium / discount.
Interest Rate Swaps (OTC Derivatives)	Level 2	Weighted average of prices provided by CRISIL and ICRA

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Bond Fund				DSP Flexi Cap Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	-			-	9,35,299.92			9,35,299.92
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	25,210.63		25,210.63	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	4,007.39		4,007.39	-	-		-
Treasury bills	-	946.87		946.87	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	88.46			88.46	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	4,762.74		4,762.74	-	-		-
Total financial assets	88.46	34,927.63	-	35,016.09	9,35,299.92	-	-	9,35,299.92

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Bond Fund				DSP Flexi Cap Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	7,43,720.09			7,43,720.09
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	19,024.56		19,024.56	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	9,008.71		9,008.71	-	-		-
Treasury bills	-	468.47		468.47	-	-		-
Commercial Paper	-	1,382.11		1,382.11	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	3,259.67		3,259.67	-	-		-
Total financial assets	-	33,143.52	-	33,143.52	7,43,720.09	-	-	7,43,720.09

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Bond Fund				DSP Flexi Cap Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	7,56,586.56			7,56,586.56
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	13,410.50		13,410.50	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	7,360.38		7,360.38	-	-		-
Treasury bills	-	479.13		479.13	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted	-			-	-			-
Certificate of Deposits	-	9,611.22		9,611.22	-	-		-
Total financial assets	-	30,861.23	-	30,861.23	7,56,586.56	-	-	7,56,586.56

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Liquidity Fund				DSP Equity & Bond Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	-			-	6,06,414.94			6,06,414.94
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	5,000.42		5,000.42	-	1,15,369.40		1,15,369.40
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	87,371.63		87,371.63
Treasury bills	-	1,83,750.86		1,83,750.86	-	-		-
Commercial Paper	-	3,85,933.25		3,85,933.25	-	4,788.82		4,788.82
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	2,848.27			2,848.27	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	2,29,013.84		2,29,013.84	-	16,605.86		16,605.86
Total financial assets	2,848.27	8,03,698.37	-	8,06,546.64	6,06,414.94	2,24,135.71	-	8,30,550.65

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Liquidity Fund				DSP Equity & Bond Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	5,32,126.54			5,32,126.54
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	13,478.74		13,478.74	-	77,978.78		77,978.78
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	89,928.88		89,928.88
Treasury bills	-	3,12,327.44		3,12,327.44	-	-		-
Commercial Paper	-	3,61,995.97		3,61,995.97	-	2,478.40		2,478.40
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	2,47,141.80		2,47,141.80	-	9,728.28		9,728.28
Total financial assets	-	9,34,943.95	-	9,34,943.95	5,32,126.54	1,80,114.34	-	7,12,240.88

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Liquidity Fund				DSP Equity & Bond Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	5,55,037.61			5,55,037.61
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	34,067.43		34,067.43	-	43,724.13		43,724.13
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	1,05,154.40		1,05,154.40
Treasury bills	-	1,42,535.31		1,42,535.31	-	-		-
Commercial Paper	-	4,77,803.48		4,77,803.48	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted	-			-	-			-
Certificate of Deposits	-	52,262.92		52,262.92	-	14,468.82		14,468.82
Total financial assets	-	7,06,669.14	-	7,06,669.14	5,55,037.61	1,63,347.35	-	7,18,384.96

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)				DSP Savings Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	72,477.03		72,477.03	-	-		-
Treasury bills	-	-		-	-	45,412.82		45,412.82
Commercial Paper	-	-		-	-	1,11,721.38		1,11,721.38
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	1,091.52			1,091.52
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	1,98,704.06		1,98,704.06
Total financial assets	-	72,477.03	-	72,477.03	1,091.52	3,55,838.26	-	3,56,929.78

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)				DSP Savings Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	43,537.23		43,537.23	-	-		-
Treasury bills	-	-		-	-	46,367.26		46,367.26
Commercial Paper	-	-		-	-	1,05,437.40		1,05,437.40
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)	-			-	-			-
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted	-			-	-			-
Certificate of Deposits	-	-		-	-	1,58,797.59		1,58,797.59
Total financial assets	-	43,537.23	-	43,537.23	-	3,10,602.25	-	3,10,602.25

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)				DSP Savings Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	20,125.67		20,125.67	-	-		-
Treasury bills	-	9,494.86		9,494.86	-	38,338.41		38,338.41
Commercial Paper	-	-		-	-	61,945.75		61,945.75
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	95,776.06		95,776.06
Total financial assets	-	29,620.53	-	29,620.53	-	1,96,060.22	-	1,96,060.22

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Equity Opportunities Fund				DSP Short Term Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	10,60,103.29			10,60,103.29	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	1,93,794.79		1,93,794.79
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities								
Treasury bills	-	-		-	-	56,461.20		56,461.20
Commercial Paper	-	-		-	-	500.96		500.96
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	774.73			774.73
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	35,644.45		35,644.45
Total financial assets	10,60,103.29	-	-	10,60,103.29	774.73	2,86,401.40	-	2,87,176.13

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Equity Opportunities Fund				DSP Short Term Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	6,93,975.91			6,93,975.91	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	1,94,781.95		1,94,781.95
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	85,716.48		85,716.48
Treasury bills	-	-		-	-	454.04		454.04
Commercial Paper	-	-		-	-	2,329.50		2,329.50
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	6,112.86		6,112.86
Total financial assets	6,93,975.91	-	-	6,93,975.91	-	2,89,394.83	-	2,89,394.83

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Equity Opportunities Fund				DSP Short Term Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	6,42,784.18		0.20	6,42,784.38	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	1,85,786.89		1,85,786.89
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	29,623.70		29,623.70
Treasury bills	-	-		-	-	9,771.74		9,771.74
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted	-			-	-			-
Certificate of Deposits	-	-		-	-	37,531.94		37,531.94
Total financial assets	6,42,784.18	-	0.20	6,42,784.38	-	2,62,714.27	-	2,62,714.27

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Top 100 Equity Fund				DSP Credit Risk Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	3,39,308.23			3,39,308.23	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	14,719.24		14,719.24
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities								
Treasury bills	-	-		-	-	3,528.95		3,528.95
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities								
Exchange Traded Funds (ETFs)								
Infrastructure Investment Trust units (INVITS)								
Real Estate Investment Trust (REITs)								
Alternative Investment Funds (AIFs)					59.59			59.59
Derivative financial instruments								
Unlisted								
Certificate of Deposits								
Total financial assets	3,39,308.23	-	-	3,39,308.23	59.59	18,248.19	-	18,307.78

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Top 100 Equity Fund				DSP Credit Risk Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	2,48,541.84			2,48,541.84	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	12,407.88		12,407.88
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	3,959.16		3,959.16
Treasury bills	-	-		-	-	936.95		936.95
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	2,48,541.84	-	-	2,48,541.84	-	17,303.99	-	17,303.99

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Top 100 Equity Fund				DSP Credit Risk Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	2,61,050.88			2,61,050.88	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	14,773.80		14,773.80
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	2,549.84		2,549.84
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	2,61,050.88	-	-	2,61,050.88	-	17,323.64	-	17,323.64

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Regular Savings Fund				DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	4,223.95			4,223.95	3,15,741.84			3,15,741.84
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	6,804.81		6,804.81	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	5,630.08		5,630.08	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	51.13			51.13	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	4,275.08	12,434.89	-	16,709.97	3,15,741.84	-	-	3,15,741.84

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Regular Savings Fund				DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	4,632.09			4,632.09	1,76,449.76			1,76,449.76
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	10,053.12		10,053.12	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities		3,191.98		3,191.98				
Treasury bills								
Commercial Paper								
Units of Domestic Mutual Fund								
Units of Overseas Mutual Fund								
Commodities (Gold, Silver etc.)								
Gold								
Silver								
Foreign Securities								
Exchange Traded Funds (ETFs)								
Infrastructure Investment Trust units (INVITS)								
Real Estate Investment Trust (REITs)								
Alternative Investment Funds (AIFs)								
Derivative financial instruments								
Unlisted								
Certificate of Deposits								
Total financial assets	4,632.09	13,245.10	-	17,877.19	1,76,449.76	-	-	1,76,449.76

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Regular Savings Fund				DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	4,880.87			4,880.87	1,42,879.08			1,42,879.08
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	11,055.02		11,055.02	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	4,091.74		4,091.74	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	495.64			495.64	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted	-			-	-			-
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	5,376.51	15,146.76	-	20,523.27	1,42,879.08	-	-	1,42,879.08

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Ultra Short Fund				DSP Mid Cap Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	-			-	14,71,255.95			14,71,255.95
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	43,839.19		43,839.19	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	8,875.76		8,875.76	-	-		-
Treasury bills	-	15,674.21		15,674.21	-	-		-
Commercial Paper	-	24,005.59		24,005.59	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	656.03			656.03	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	1,23,262.81		1,23,262.81	-	-		-
Total financial assets	656.03	2,15,657.56	-	2,16,313.59	14,71,255.95	-	-	14,71,255.95

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Ultra Short Fund				DSP Mid Cap Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	12,33,085.49			12,33,085.49
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	11,259.77		11,259.77	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	18,075.40		18,075.40	-	-		-
Treasury bills	-	14,640.86		14,640.86	-	-		-
Commercial Paper	-	76,376.05		76,376.05	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)	-			-	-			-
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted	-			-	-			-
Certificate of Deposits	-	1,10,562.76		1,10,562.76	-	-		-
Total financial assets	-	2,30,914.84	-	2,30,914.84	12,33,085.49	-	-	12,33,085.49

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Ultra Short Fund				DSP Mid Cap Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	13,34,008.56			13,34,008.56
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	17,289.81		17,289.81	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	28,399.02		28,399.02	-	-		-
Treasury bills	-	9,960.84		9,960.84	-	-		-
Commercial Paper	-	1,45,152.36		1,45,152.36	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	77,423.52		77,423.52	-	-		-
Total financial assets	-	2,78,225.55	-	2,78,225.55	13,34,008.56	-	-	13,34,008.56

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)				DSP Strategic Bond Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	13,71,338.85			13,71,338.85	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	10,083.61		10,083.61
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	78,489.64		78,489.64
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)	-			-	-			-
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	220.86			220.86
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	13,71,338.85	-	-	13,71,338.85	220.86	88,573.25	-	88,794.11

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)				DSP Strategic Bond Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	10,01,832.10			10,01,832.10	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	2,504.86		2,504.86
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	41,224.31		41,224.31
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	10,01,832.10	-	-	10,01,832.10	-	43,729.17	-	43,729.17

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)				DSP Strategic Bond Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	9,73,973.71			9,73,973.71	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	9,704.74		9,704.74
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	27,610.99		27,610.99
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	4,781.89		4,781.89
Total financial assets	9,73,973.71	-	-	9,73,973.71	-	42,097.62	-	42,097.62

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)				DSP Small Cap Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	-			-	12,07,027.65		1,064.41	12,08,092.06
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	78,927.54			78,927.54	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	78,927.54	-	-	78,927.54	12,07,027.65	-	1,064.41	12,08,092.06

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)				DSP Small Cap Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	8,50,154.96			8,50,154.96
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	87,817.03			87,817.03	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	87,817.03	-	-	87,817.03	8,50,154.96	-	-	8,50,154.96

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)				DSP Small Cap Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	8,27,870.41			8,27,870.41
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	93,835.10			93,835.10	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	93,835.10	-	-	93,835.10	8,27,870.41	-	-	8,27,870.41

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Natural Resources and New Energy Fund				DSP World Energy Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	76,048.29			76,048.29	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	15,029.73			15,029.73	13,547.07			13,547.07
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	91,078.02	-	-	91,078.02	13,547.07	-	-	13,547.07

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Natural Resources and New Energy Fund				DSP World Energy Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	50,770.98			50,770.98	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	15,872.80			15,872.80	16,415.01			16,415.01
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	66,643.78	-	-	66,643.78	16,415.01	-	-	16,415.01

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Natural Resources and New Energy Fund				DSP World Energy Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	66,748.10			66,748.10	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	14,817.23			14,817.23	15,647.43			15,647.43
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted	-			-	-			-
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	81,565.33	-	-	81,565.33	15,647.43	-	-	15,647.43

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP World Mining Fund				DSP Focus Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	-			-	2,11,221.92			2,11,221.92
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	14,897.32			14,897.32	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	14,897.32	-	-	14,897.32	2,11,221.92	-	-	2,11,221.92

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP World Mining Fund				DSP Focus Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	,71,432.07			1,71,432.07
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)				-				-
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	18,932.72			18,932.72	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	18,932.72	-	-	18,932.72	1,71,432.07	-	-	1,71,432.07

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP World Mining Fund				DSP Focus Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	1,82,966.35			1,82,966.35
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	20,529.24			20,529.24	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted	-			-	-			-
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	20,529.24	-	-	20,529.24	1,82,966.35	-	-	1,82,966.35

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP World Agriculture Fund				DSP US Flexible* Equity Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	1,684.70			1,684.70	87,688.31			87,688.31
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	1,684.70	-	-	1,684.70	87,688.31	-	-	87,688.31

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP World Agriculture Fund				DSP US Flexible* Equity Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	2,471.71			2,471.71	74,578.79			74,578.79
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	2,471.71	-	-	2,471.71	74,578.79	-	-	74,578.79

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP World Agriculture Fund				DSP US Flexible* Equity Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	6,382.22			6,382.22	71,699.85			71,699.85
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted	-			-	-			-
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	6,382.22	-	-	6,382.22	71,699.85	-	-	71,699.85

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Banking & PSU Debt Fund				DSP Dynamic Asset Allocation Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	-			-	2,02,811.21			2,02,811.21
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	1,56,467.20		1,56,467.20	-	50,524.78		50,524.78
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	57,757.42		57,757.42	-	36,970.96		36,970.96
Treasury bills	-	-		-	-	4,789.67		4,789.67
Commercial Paper	-	-		-	-	4,788.82		4,788.82
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	638.64			638.64	-			-
Derivative financial instruments		(26.25)		(26.25)	(1,012.55)			(1,012.55)
Unlisted								
Certificate of Deposits	-	12,401.00		12,401.00	-	-		-
Total financial assets	638.64	2,26,599.37	-	2,27,238.01	2,01,798.66	97,074.23	-	2,98,872.89

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Banking & PSU Debt Fund				DSP Dynamic Asset Allocation Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	2,38,004.08			2,38,004.08
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	1,53,889.65		1,53,889.65	-	67,437.17		67,437.17
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	69,144.15		69,144.15	-	37,698.13		37,698.13
Treasury bills	-	-		-	-	4,766.42		4,766.42
Commercial Paper	-	-		-	-	2,478.40		2,478.40
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)	-			-	-			-
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments		8.49		8.49	(1,716.13)			(1,716.13)
Unlisted								
Certificate of Deposits	-	23,662.79		23,662.79	-	2,344.48		2,344.48
Total financial assets	-	2,46,705.08	-	2,46,705.08	2,36,287.95	1,14,724.60	-	3,51,012.55

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Banking & PSU Debt Fund				DSP Dynamic Asset Allocation Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	3,12,930.95			3,12,930.95
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	1,25,845.37		1,25,845.37	-	71,863.02		71,863.02
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	52,746.24		52,746.24	-	29,226.06		29,226.06
Treasury bills	-	-		-	-	24,378.72		24,378.72
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)	-			-	-			-
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments		-		-	(790.89)			(790.89)
Unlisted				-				-
Certificate of Deposits	-	63,649.13		63,649.13	-	11,973.73		11,973.73
Total financial assets	-	2,42,240.74	-	2,42,240.74	3,12,140.06	1,37,441.53	-	4,49,581.59

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)				DSP 10Y G-Sec Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	4,740.15		4,740.15
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	5,815.20			5,815.20	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	5,815.20	-	-	5,815.20	-	4,740.15	-	4,740.15

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)				DSP 10Y G-Sec Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	4,957.82		4,957.82
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	6,512.94			6,512.94	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	6,512.94	-	-	6,512.94	-	4,957.82	-	4,957.82

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)				DSP 10Y G-Sec Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	5,526.47		5,526.47
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	10,442.43			10,442.43	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	10,442.43	-	-	10,442.43	-	5,526.47	-	5,526.47

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Low Duration Fund				DSP Equity Savings Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	-			-	63,195.74			63,195.74
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	1,76,672.55		1,76,672.55	-	7,427.34		7,427.34
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	60,130.33		60,130.33	-	14,027.51		14,027.51
Treasury bills	-	4,873.27		4,873.27	-	-		-
Commercial Paper	-	47,153.89		47,153.89	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	2,004.34			2,004.34
Real Estate Investment Trust (REITs)	-			-	1,685.67			1,685.67
Alternative Investment Funds (AIFs)	882.13			882.13	-			-
Derivative financial instruments		(3.42)		(3.42)	(283.95)			(283.95)
Unlisted								
Certificate of Deposits	-	1,19,272.26		1,19,272.26	-	2,458.78		2,458.78
Total financial assets	882.13	4,08,098.88	-	4,08,981.01	66,601.80	23,913.63	-	90,515.43

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Low Duration Fund				DSP Equity Savings Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	38,320.93			38,320.93
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	92,826.12		92,826.12	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	56,122.70		56,122.70	-	7,832.78		7,832.78
Treasury bills	-	7,027.10		7,027.10	-	-		-
Commercial Paper	-	45,138.17		45,138.17	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)	-			-	-			-
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	1,572.79			1,572.79
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments			-	-	(97.39)			(97.39)
Unlisted								
Certificate of Deposits	-	1,06,904.21		1,06,904.21	-	4,762.68		4,762.68
Total financial assets	-	3,08,018.30	-	3,08,018.30	39,796.33	12,595.46	-	52,391.79

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Low Duration Fund				DSP Equity Savings Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	27,850.53			27,850.53
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	1,13,393.58		1,13,393.58	-	2,543.07		2,543.07
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	59,135.88		59,135.88	-	1,504.70		1,504.70
Treasury bills	-	-		-	-	2,751.67		2,751.67
Commercial Paper	-	66,275.97		66,275.97	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities								
Exchange Traded Funds (ETFs)								
Infrastructure Investment Trust units (INVITS)					3,196.26			3,196.26
Real Estate Investment Trust (REITs)								
Alternative Investment Funds (AIFs)								
Derivative financial instruments		-		-	87.39			87.39
Unlisted								
Certificate of Deposits	-	67,815.72		67,815.72	-	-		-
Total financial assets	-	3,06,621.15	-	3,06,621.15	31,134.18	6,799.44	-	37,933.62

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Nifty 50 Equal Weight Index Fund (Erstwhile known as DSP Equal Nifty 50 Fund)				DSP Arbitrage Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	1,19,340.35			1,19,340.35	2,70,218.99			2,70,218.99
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	2,499.86		2,499.86
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	979.09		979.09
Commercial Paper	-	-		-	-	29,438.28		29,438.28
Units of Domestic Mutual Fund	-			-	50,236.15			50,236.15
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	(2,716.44)			(2,716.44)
Unlisted								
Certificate of Deposits	-	-		-	-	14,535.77		14,535.77
Total financial assets	1,19,340.35	-	-	1,19,340.35	3,17,738.70	47,453.00	-	3,65,191.70

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Nifty 50 Equal Weight Index Fund (Erstwhile known as DSP Equal Nifty 50 Fund)				DSP Arbitrage Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	50,270.67			50,270.67	85,054.64			85,054.64
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	2,945.28		2,945.28
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	14,458.98			14,458.98
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	(1,036.58)			(1,036.58)
Unlisted								
Certificate of Deposits	-	-		-	-	9,847.51		9,847.51
Total financial assets	50,270.67	-	-	50,270.67	98,477.04	12,792.79	-	1,11,269.83

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Nifty 50 Equal Weight Index Fund (Erstwhile known as DSP Equal Nifty 50 Fund)				DSP Arbitrage Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	31,634.02			31,634.02	99,344.13			99,344.13
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	31,211.62		31,211.62
Treasury bills	-	-		-	-	9,308.31		9,308.31
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	(785.07)			(785.07)
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	31,634.02	-	-	31,634.02	98,559.06	40,519.93	-	1,39,078.99

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)				DSP Healthcare Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	-			-	2,04,103.62			2,04,103.62
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	27,119.37			27,119.37
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	-	-	-	2,31,222.99	-	-	2,31,222.99

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)				DSP Healthcare Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	1,06,935.78			1,06,935.78
Unlisted								
Preference shares								
Listed or awaiting listing	-			-				-
Debentures/bonds								
Listed or awaiting listing	-	-		-				-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-				-
Treasury bills	-	-		-				-
Commercial Paper	-	-		-				-
Units of Domestic Mutual Fund	-			-				-
Units of Overseas Mutual Fund	-			-				-
Commodities (Gold, Silver etc.)								
Gold	-			-				-
Silver	-			-				-
Foreign Securities	-			-	13,218.74			13,218.74
Exchange Traded Funds (ETFs)	-			-				-
Infrastructure Investment Trust units (INVITS)	-			-				-
Real Estate Investment Trust (REITs)	-			-				-
Alternative Investment Funds (AIFs)	-			-				-
Derivative financial instruments	-			-				-
Unlisted								
Certificate of Deposits	-	-		-				-
Total financial assets	-	-	-	-	1,20,154.52	-	-	1,20,154.52

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)				DSP Healthcare Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	1,10,155.27			1,10,155.27
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	19,016.68			19,016.68
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	-	-	-	1,29,171.95	-	-	1,29,171.95

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Corporate Bond Fund				DSP Overnight Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	2,14,474.64		2,14,474.64	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	36,749.58		36,749.58	-	-		-
Treasury bills	-	-		-	-	15,975.99		15,975.99
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	674.12			674.12	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	674.12	2,51,224.22	-	2,51,898.34	-	15,975.99	-	15,975.99

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Corporate Bond Fund				DSP Overnight Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	1,56,892.82		1,56,892.82	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	62,157.93		62,157.93	-	-		-
Treasury bills	-	-		-	-	13,455.87		13,455.87
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	2,19,050.75	-	2,19,050.75	-	13,455.87	-	13,455.87

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Corporate Bond Fund				DSP Overnight Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	1,65,942.65		1,65,942.65	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	71,725.39		71,725.39	-	-		-
Treasury bills	-	-		-	-	11,981.13		11,981.13
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)	-			-	-			-
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted	-			-	-			-
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	2,37,668.04	-	2,37,668.04	-	11,981.13	-	11,981.13

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Nifty 50 Index Fund				DSP Nifty Next 50 Index Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	50,480.35			50,480.35	46,716.22			46,716.22
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	50,480.35	-	-	50,480.35	46,716.22	-	-	46,716.22

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Nifty 50 Index Fund				DSP Nifty Next 50 Index Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	29,990.18			29,990.18	23,838.00			23,838.00
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)				-				-
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	29,990.18	-	-	29,990.18	23,838.00	-	-	23,838.00

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Nifty 50 Index Fund				DSP Nifty Next 50 Index Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	18,150.99			18,150.99	18,439.75			18,439.75
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	18,150.99	-	-	18,150.99	18,439.75	-	-	18,439.75

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Quant Fund				DSP Value Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	1,20,997.18			1,20,997.18	54,977.46			54,977.46
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	24,244.06			24,244.06
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	(66.04)			(66.04)
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	1,20,997.18	-	-	1,20,997.18	79,155.48	-	-	79,155.48

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Quant Fund				DSP Value Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	1,20,124.60			1,20,124.60	38,559.00			38,559.00
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	17,583.62			17,583.62
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	(34.26)			(34.26)
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	1,20,124.60	-	-	1,20,124.60	56,108.36	-	-	56,108.36

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Quant Fund				DSP Value Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	1,33,095.56			1,33,095.56	41,021.76			41,021.76
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	16,685.60			16,685.60
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	10.15			10.15
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	1,33,095.56	-	-	1,33,095.56	57,717.51	-	-	57,717.51

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Floater Fund				DSP Nifty 50 Equal Weight ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	-			-	17,413.60			17,413.60
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	15,875.94		15,875.94	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	57,395.62		57,395.62	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	303.44			303.44	-			-
Derivative financial instruments		(14.47)		(14.47)	-			-
Unlisted								
Certificate of Deposits	-	7,272.11		7,272.11	-	-		-
Total financial assets	303.44	80,529.20	-	80,832.64	17,413.60	-	-	17,413.60

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Floater Fund				DSP Nifty 50 Equal Weight ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	5,128.32			5,128.32
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	74,210.03		74,210.03	-	-		-
Treasury bills	-	98.19		98.19	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments		165.57		165.57	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	74,473.79	-	74,473.79	5,128.32	-	-	5,128.32

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Floater Fund				DSP Nifty 50 Equal Weight ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	3,856.05			3,856.05
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	1,82,158.41		1,82,158.41	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments		42.20		42.20	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	1,82,200.61	-	1,82,200.61	3,856.05	-	-	3,856.05

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Nifty 50 ETF				DSP Nifty Midcap 150 Quality 50 ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	25,228.10			25,228.10	8,081.92			8,081.92
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	25,228.10	-	-	25,228.10	8,081.92	-	-	8,081.92

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Nifty 50 ETF				DSP Nifty Midcap 150 Quality 50 ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	1,035.34			1,035.34	6,741.78			6,741.78
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	1,035.34	-	-	1,035.34	6,741.78	-	-	6,741.78

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Nifty 50 ETF				DSP Nifty Midcap 150 Quality 50 ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	2,251.26			2,251.26	3,975.44			3,975.44
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted	-			-	-			-
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	2,251.26	-	-	2,251.26	3,975.44	-	-	3,975.44

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Global Innovation Fund of Fund				DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	2,22,052.33		2,22,052.33
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	76,021.68			76,021.68	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	76,021.68	-	-	76,021.68	-	2,22,052.33	-	2,22,052.33

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Global Innovation Fund of Fund				DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	1,95,439.24		1,95,439.24
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	43,618.53			43,618.53	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	43,618.53	-	-	43,618.53	-	1,95,439.24	-	1,95,439.24

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Global Innovation Fund of Fund				DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	22,145.30		22,145.30
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	13,476.76			13,476.76	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted	-			-	-			-
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	13,476.76	-	-	13,476.76	-	22,145.30	-	22,145.30

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Nifty Midcap 150 Quality 50 Index Fund				DSP Silver ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	20,979.79			20,979.79	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	9,695.04			9,695.04
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	20,979.79	-	-	20,979.79	9,695.04	-	-	9,695.04

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Nifty Midcap 150 Quality 50 Index Fund				DSP Silver ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	14,064.57			14,064.57	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	4,075.89			4,075.89
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	14,064.57	-	-	14,064.57	4,075.89	-	-	4,075.89

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Nifty Midcap 150 Quality 50 Index Fund				DSP Silver ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted	-			-	-			-
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP NIFTY BANK ETF				DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	21,555.60			21,555.60	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	33,851.30		33,851.30
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	21,555.60	-	-	21,555.60	-	33,851.30	-	33,851.30

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP NIFTY BANK ETF				DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	5,965.25			5,965.25	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	28,796.07		28,796.07
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	5,965.25	-	-	5,965.25	-	28,796.07	-	28,796.07

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP NIFTY BANK ETF				DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund				DSP FMP - Series 264 - 60M - 17D			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	7,830.32		7,830.32	-	4,449.85		4,449.85
Treasury bills	-	-		-	-	23.70		23.70
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	7,830.32	-	7,830.32	-	4,473.55	-	4,473.55

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund				DSP FMP - Series 264 - 60M - 17D			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	7,152.74		7,152.74	-	4,317.92		4,317.92
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	7,152.74	-	7,152.74	-	4,317.92	-	4,317.92

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund				DSP FMP - Series 264 - 60M - 17D			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	4,046.54		4,046.54
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted	-			-	-			-
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	-	-	-	-	4,046.54	-	4,046.54

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP FMP - Series 267 - 1246 Days				DSP FMP - Series 268 - 1281 Days			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	62,448.01		62,448.01	-	11,312.54		11,312.54
Treasury bills	-	312.95		312.95	-	23.70		23.70
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	62,760.96	-	62,760.96	-	11,336.24	-	11,336.24

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP FMP - Series 267 - 1246 Days				DSP FMP - Series 268 - 1281 Days			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	57,985.62		57,985.62	-	10,564.20		10,564.20
Treasury bills	-	364.07		364.07	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)				-				-
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted				-				-
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	58,349.69	-	58,349.69	-	10,564.20	-	10,564.20

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP FMP - Series 267 - 1246 Days				DSP FMP - Series 268 - 1281 Days			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP FMP - Series 269 - 160 DAYS				DSP FMP - Series 270 - 1144 Days			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	16,919.94		16,919.94
Treasury bills	-	-		-	-	94.81		94.81
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	-	-	-	-	17,014.75	-	17,014.75

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP FMP - Series 269 - 160 DAYS				DSP FMP - Series 270 - 1144 Days			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	3,792.15		3,792.15	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	15,710.88		15,710.88
Treasury bills	-	-		-	-	117.12		117.12
Commercial Paper	-	6,228.12		6,228.12	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	11,537.67		11,537.67	-	-		-
Total financial assets	-	21,557.94	-	21,557.94	-	15,828.00	-	15,828.00

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP FMP - Series 269 - 160 DAYS				DSP FMP - Series 270 - 1144 Days			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted	-			-	-			-
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Gold ETF				DSP NIFTY IT ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	-			-	4,741.59			4,741.59
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	30,499.16			30,499.16	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	30,499.16	-	-	30,499.16	4,741.59	-	-	4,741.59

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Gold ETF				DSP NIFTY IT ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)				-				-
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Gold ETF				DSP NIFTY IT ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP NIFTY PRIVATE BANK ETF				DSP NIFTY PSU BANK ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	11,398.93			11,398.93	1,656.52			1,656.52
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	11,398.93	-	-	11,398.93	1,656.52	-	-	1,656.52

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP NIFTY PRIVATE BANK ETF				DSP NIFTY PSU BANK ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP NIFTY PRIVATE BANK ETF				DSP NIFTY PSU BANK ETF			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted	-			-	-			-
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP S&P BSE SENSEX ETF				DSP Multi Asset Allocation Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	688.55			688.55	60,234.22			60,234.22
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	17,539.35		17,539.35
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	5,534.27		5,534.27
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	28,624.66			28,624.66
Exchange Traded Funds (ETFs)	-			-	30,614.82			30,614.82
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	19.65			19.65
Unlisted								
Certificate of Deposits	-	-		-	-	4,953.00		4,953.00
Total financial assets	688.55	-	-	688.55	1,19,493.35	28,026.62	-	1,47,519.97

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP S&P BSE SENSEX ETF				DSP Multi Asset Allocation Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)				-				-
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP S&P BSE SENSEX ETF				DSP Multi Asset Allocation Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Gold ETF Fund of Fund				DSP Banking & Financial Services Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	-			-	52,748.16			52,748.16
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	2,115.33			2,115.33	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	2,115.33	-	-	2,115.33	52,748.16	-	-	52,748.16

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Gold ETF Fund of Fund				DSP Banking & Financial Services Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Gold ETF Fund of Fund				DSP Banking & Financial Services Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted	-			-	-			-
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Nifty Smallcap250 Quality 50 Index Fund				DSP Multicap Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	6,192.90			6,192.90	73,414.32			73,414.32
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	6,192.90	-	-	6,192.90	73,414.32	-	-	73,414.32

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Nifty Smallcap250 Quality 50 Index Fund				DSP Multicap Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)				-				-
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Nifty Smallcap250 Quality 50 Index Fund				DSP Multicap Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

Particulars	DSP Nifty Healthcare ETF				DSP US Treasury Fund of Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed								
Equity shares								
Listed or awaiting listing	824.85			824.85	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	6,385.11			6,385.11
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	824.85	-	-	824.85	6,385.11	-	-	6,385.11

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at March 31, 2023:

Particulars	DSP Nifty Healthcare ETF				DSP US Treasury Fund of Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted								
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

The following table shows financial instruments recognised at fair value as at April 1, 2022:

Particulars	DSP Nifty Healthcare ETF				DSP US Treasury Fund of Fund			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
Listed				-				-
Equity shares								
Listed or awaiting listing	-			-	-			-
Unlisted								
Preference shares								
Listed or awaiting listing	-			-	-			-
Debentures/bonds								
Listed or awaiting listing	-	-		-	-	-		-
Private placement / unlisted								
Defaulted / below investment grade								
Central and State Government Securities	-	-		-	-	-		-
Treasury bills	-	-		-	-	-		-
Commercial Paper	-	-		-	-	-		-
Units of Domestic Mutual Fund	-			-	-			-
Units of Overseas Mutual Fund	-			-	-			-
Commodities (Gold, Silver etc.)								
Gold	-			-	-			-
Silver	-			-	-			-
Foreign Securities	-			-	-			-
Exchange Traded Funds (ETFs)	-			-	-			-
Infrastructure Investment Trust units (INVITS)	-			-	-			-
Real Estate Investment Trust (REITs)	-			-	-			-
Alternative Investment Funds (AIFs)	-			-	-			-
Derivative financial instruments	-			-	-			-
Unlisted	-			-	-			-
Certificate of Deposits	-	-		-	-	-		-
Total financial assets	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(A) The following table shows financial instruments recognised at fair value as at March 31, 2024:

₹ in Lacs

Particulars	DSP S&P BSE Liquid Rate ETF			
	Level 1	Level 2	Level 3	Total
Financial Assets				
Listed				
Equity shares				
Listed or awaiting listing	-			-
Unlisted				
Preference shares				
Listed or awaiting listing	-			-
Debentures/bonds				
Listed or awaiting listing	-	-		-
Private placement / unlisted				
Defaulted / below investment grade				
Central and State Government Securities	-	-		-
Treasury bills	-	-		-
Commercial Paper	-	-		-
Units of Domestic Mutual Fund	-			-
Units of Overseas Mutual Fund	-			-
Commodities (Gold, Silver etc.)				
Gold	-			-
Silver	-			-
Foreign Securities	-			-
Exchange Traded Funds (ETFs)	-			-
Infrastructure Investment Trust units (INVITS)	-			-
Real Estate Investment Trust (REITs)	-			-
Alternative Investment Funds (AIFs)	-			-
Derivative financial instruments	-			-
Unlisted				
Certificate of Deposits	-	-		-
Total financial assets	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

The following table shows financial instruments recognised at fair value as at March 31, 2023:

₹ in Lacs

Particulars	DSP S&P BSE Liquid Rate ETF			
	Level 1	Level 2	Level 3	Total
Financial Assets				
Listed				-
Equity shares				
Listed or awaiting listing	-			-
Unlisted				
Preference shares				
Listed or awaiting listing	-			-
Debentures/bonds				
Listed or awaiting listing	-	-		-
Private placement / unlisted				
Defaulted / below investment grade				
Central and State Government Securities	-	-		-
Treasury bills	-	-		-
Commercial Paper	-	-		-
Units of Domestic Mutual Fund	-			-
Units of Overseas Mutual Fund	-			-
Commodities (Gold, Silver etc.)				
Gold	-			-
Silver	-			-
Foreign Securities	-			-
Exchange Traded Funds (ETFs)	-			-
Infrastructure Investment Trust units (INVITS)	-			-
Real Estate Investment Trust (REITs)	-			-
Alternative Investment Funds (AIFs)	-			-
Derivative financial instruments	-			-
Unlisted				
Certificate of Deposits	-	-		-
Total financial assets	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

The following table shows financial instruments recognised at fair value as at April 1, 2022:

₹ in Lacs

Particulars	DSP S&P BSE Liquid Rate ETF			
	Level 1	Level 2	Level 3	Total
Financial Assets				
Listed				-
Equity shares				
Listed or awaiting listing	-			-
Unlisted				
Preference shares				
Listed or awaiting listing	-			-
Debentures/bonds				
Listed or awaiting listing	-	-		-
Private placement / unlisted				
Defaulted / below investment grade				
Central and State Government Securities	-	-		-
Treasury bills	-	-		-
Commercial Paper	-	-		-
Units of Domestic Mutual Fund	-			-
Units of Overseas Mutual Fund	-			-
Commodities (Gold, Silver etc.)				
Gold	-			-
Silver	-			-
Foreign Securities	-			-
Exchange Traded Funds (ETFs)	-			-
Infrastructure Investment Trust units (INVITS)	-			-
Real Estate Investment Trust (REITs)	-			-
Alternative Investment Funds (AIFs)	-			-
Derivative financial instruments	-			-
Unlisted				-
Certificate of Deposits	-	-		-
Total financial assets	-	-	-	-

Notes:

For all other financial assets and liabilities, the carrying value is an approximation of fair value, including: cash and cash equivalents; balances with banks; receivables and other financial assets; payables and other financial liabilities. Accordingly, fair value hierarchy for these financial instruments have not been presented above.

There have been no transfers between Level 1, Level 2 and Level 3 for the year ended 31 March 2024; 31 March 2023; and 1 April 2022.

(B) Fair value measurement using significant unobservable Inputs

The following table present changes in level 3 items for the periods ended 31st March 2024, 31st March 2023 and 1st April 2022

Particulars	DSP Equity Opportunities Fund	DSP Small Cap Fund	DSP Flexi Cap Fund	DSP Flexi Cap Fund	DSP Equity & Bond Fund	DSP Equal Nifty 50 Fund	DSP Nifty 50 Index Fund
	CITY ONLINE SERVICES LTD	BOROSIL SCIENTIFIC LIMITED	MAGNASOUND (INDIA) LTD	SIP TECHNOLOGIES & EXPORT LTD	SIP TECHNOLOGIES & EXPORT LTD	YES BANK	YES BANK
As as April 2022	20,000.00	-	-	-	-	-	-
Acquisition							
Gain/ (losses) recognised in P&L	(20,000.00)	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

As at March 2023	-								
Acquisition	-	11,94,77,461.88							
Gain/ (losses) recognised in P&L	10,96,000.00	(1,30,36,793.36)		-	-				
Disposal	-	-		-					
As as April 2024	10,76,000.00	10,64,40,668.52		-	-				

Particulars	DSP Equity Opportunities Fund			DSP Small Cap Fund			DSP Flexi Cap Fund		
	CITY ONLINE SERVICES LTD			BOROSIL SCIENTIFIC LIMITED			MAGNASOUND (INDIA) LTD		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Fair Value of unquoted shares	10,76,000	-	20,000	10,64,40,668.52	-	-	-	-	-
Significant Unobservable inputs									
Price multiple									
- Increase by 100 bps	10,760	-	200	10,64,406.69	-	-	-	-	-
- Decrease by 100 bps	-10,760	-	(200)	(10,64,406.69)	-	-	-	-	-

Particulars	DSP Flexi Cap Fund			DSP Equity & Bond Fund			DSP Equal Nifty 50 Fund		
	SIP TECHNOLOGIES & EXPORT LTD			SIP TECHNOLOGIES & EXPORT LTD			YES BANK		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Fair Value of unquoted shares	-	-	-	-	-	-	-	-	-
Significant Unobservable inputs									
Price multiple									
- Increase by 100 bps	-	-	-	-	-	-	-	-	-
- Decrease by 100 bps	-	-	-	-	-	-	-	-	-

Particulars	DSP Nifty 50 Index Fund		
	YES BANK		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Fair Value of unquoted shares	-	-	-
Significant Unobservable inputs			
Price multiple			
- Increase by 100 bps	-	-	-
- Decrease by 100 bps	-	-	-

(B) Fair value measurement using significant unobservable Inputs

The following table present changes in level 3 items for the periods ended 31st March 2024, 31st March 2023 and 1st April 2022

Particulars	DSP Equity Opportunities Fund		
	CITY ONLINE SERVICES LTD		
	As at 31 March 2024	As at 31 March 2023	As at 01 April 2022
Fair Value	Level 1	Level 3	Level 3
	10.96	0	0.2

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP Bond Fund		DSP Flexi Cap Fund		DSP Liquidity Fund	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	611.05	611.05	65,331.83	65,331.83	34,869.08	34,869.08
Balances with Bank/(s)	12.66	12.66	750.98	750.98	890.65	890.65
Derivative financial instruments						
Receivables	0.12	0.12	9.54	9.54	5.74	5.74
Other Financial assets	865.11	865.11	780.43	780.43	412.01	412.01
Total financial assets	1,488.94	1,488.94	66,872.78	66,872.78	36,177.48	36,177.48
Financial Liabilities						
Derivative financial instruments						
Payables	533.12	533.12	2,383.38	2,383.38	296.85	296.85
Borrowings	-	-	-	-	1,68,482.46	1,68,482.46
Other Financial Liabilities	26.15	26.15	1,553.54	1,553.54	638.82	638.82
Total financial liabilities	559.27	559.27	3,936.92	3,936.92	1,69,418.13	1,69,418.13

Particulars	DSP Bond Fund		DSP Flexi Cap Fund		DSP Liquidity Fund	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	1,718.33	1,718.33	15,297.53	15,297.53	51,959.98	51,959.98
Balances with Bank/(s)	90.28	90.28	528.49	528.49	1,332.60	1,332.60
Derivative financial instruments						
Receivables	0.11	0.11	1,200.22	1,200.22	9.81	9.81
Other Financial assets	540.13	540.13	168.59	168.59	1,199.15	1,199.15
Total financial assets	2,348.85	2,348.85	17,194.83	17,194.83	54,501.54	54,501.54
Financial Liabilities						
Derivative financial instruments						
Payables	1,022.56	1,022.56	1,869.26	1,869.26	50,420.66	50,420.66
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	27.37	27.37	1,518.78	1,518.78	516.28	516.28
Total financial liabilities	1,049.93	1,049.93	3,388.04	3,388.04	50,936.94	50,936.94

Particulars	DSP Bond Fund		DSP Flexi Cap Fund		DSP Liquidity Fund	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	3,542.82	3,542.82	28,613.17	28,613.17	1,48,927.72	1,48,927.72
Balances with Bank/(s)	15.17	15.17	471.38	471.38	943.34	943.34
Derivative financial instruments						
Receivables	510.04	510.04	979.48	979.48	7.68	7.68
Other Financial assets	685.38	685.38	2,853.88	2,853.88	3,883.31	3,883.31
Total financial assets	4,753.41	4,753.41	32,917.91	32,917.91	1,53,762.05	1,53,762.05
Financial Liabilities						
Derivative financial instruments						
Payables	3.22	3.22	20,853.58	20,853.58	4,108.60	4,108.60
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	29.28	29.28	1,643.20	1,643.20	464.43	464.43
Total financial liabilities	32.50	32.50	22,496.78	22,496.78	4,573.03	4,573.03

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP Equity & Bond Fund		DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)		DSP Savings Fund	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	45,121.82	45,121.82	1,672.74	1,672.74	13,396.71	13,396.71
Balances with Bank/(s)	698.74	698.74	115.72	115.72	256.88	256.88
Derivative financial instruments						
Receivables	600.93	600.93	0.26	0.26	0.50	0.50
Other Financial assets	6,165.84	6,165.84	1,376.59	1,376.59	227.74	227.74
Total financial assets	52,587.33	52,587.33	3,165.31	3,165.31	13,881.83	13,881.83
Financial Liabilities						
Derivative financial instruments						
Payables	1,081.39	1,081.39	41.63	41.63	674.58	674.58
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	1,457.19	1,457.19	57.64	57.64	176.47	176.47
Total financial liabilities	2,538.58	2,538.58	99.27	99.27	851.05	851.05

Particulars	DSP Equity & Bond Fund		DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)		DSP Savings Fund	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	4,396.05	4,396.05	13,338.53	13,338.53	11,341.85	11,341.85
Balances with Bank/(s)	520.63	520.63	623.53	623.53	7,824.91	7,824.91
Derivative financial instruments						
Receivables	888.57	888.57	8,156.43	8,156.43	-	-
Other Financial assets	3,624.10	3,624.10	819.76	819.76	427.91	427.91
Total financial assets	9,429.35	9,429.35	22,938.25	22,938.25	19,594.67	19,594.67
Financial Liabilities						
Derivative financial instruments						
Payables	1,369.22	1,369.22	9,214.95	9,214.95	5,219.82	5,219.82
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	1,381.21	1,381.21	40.37	40.37	192.48	192.48
Total financial liabilities	2,750.43	2,750.43	9,255.32	9,255.32	5,412.30	5,412.30

Particulars	DSP Equity & Bond Fund		DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)		DSP Savings Fund	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	42,209.35	42,209.35	20,449.99	20,449.99	18,010.58	18,010.58
Balances with Bank/(s)	380.99	380.99	733.14	733.14	13,526.14	13,526.14
Derivative financial instruments						
Receivables	5,059.35	5,059.35	0.14	0.14	0.27	0.27
Other Financial assets	4,038.42	4,038.42	967.56	967.56	367.21	367.21
Total financial assets	51,688.11	51,688.11	22,150.83	22,150.83	31,904.20	31,904.20
Financial Liabilities						
Derivative financial instruments						
Payables	21,719.86	21,719.86	10,226.22	10,226.22	726.18	726.18
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	1,415.60	1,415.60	39.03	39.03	148.22	148.22
Total financial liabilities	23,135.46	23,135.46	10,265.25	10,265.25	874.40	874.40

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP Equity Opportunities Fund		DSP Short Term Fund		DSP Top 100 Equity Fund	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	20,201.00	20,201.00	5,304.51	5,304.51	15,048.02	15,048.02
Balances with Bank/(s)	962.67	962.67	96.77	96.77	345.61	345.61
Derivative financial instruments						
Receivables	191.17	191.17	0.49	0.49	9.37	9.37
Other Financial assets	2,628.80	2,628.80	8,239.55	8,239.55	1,482.38	1,482.38
Total financial assets	23,983.64	23,983.64	13,641.32	13,641.32	16,885.38	16,885.38
Financial Liabilities						
Derivative financial instruments						
Payables	954.43	954.43	1,047.14	1,047.14	298.90	298.90
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	1,648.15	1,648.15	183.36	183.36	589.15	589.15
Total financial liabilities	2,602.58	2,602.58	1,230.50	1,230.50	888.05	888.05

Particulars	DSP Equity Opportunities Fund		DSP Short Term Fund		DSP Top 100 Equity Fund	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	10,954.45	10,954.45	7,546.11	7,546.11	10,659.22	10,659.22
Balances with Bank/(s)	659.09	659.09	471.64	471.64	292.92	292.92
Derivative financial instruments						
Receivables	0.02	0.02	6,620.65	6,620.65	6,402.51	6,402.51
Other Financial assets	4,627.54	4,627.54	6,623.89	6,623.89	1,111.47	1,111.47
Total financial assets	16,241.10	16,241.10	21,262.29	21,262.29	18,466.12	18,466.12
Financial Liabilities						
Derivative financial instruments						
Payables	1,917.56	1,917.56	5,375.04	5,375.04	6,497.60	6,497.60
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	1,338.98	1,338.98	194.35	194.35	524.44	524.44
Total financial liabilities	3,256.54	3,256.54	5,569.39	5,569.39	7,022.04	7,022.04

Particulars	DSP Equity Opportunities Fund		DSP Short Term Fund		DSP Top 100 Equity Fund	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	5,506.38	5,506.38	25,018.95	25,018.95	5,213.42	5,213.42
Balances with Bank/(s)	358.57	358.57	142.99	142.99	205.13	205.13
Derivative financial instruments						
Receivables	2,972.05	2,972.05	3,594.18	3,594.18	294.85	294.85
Other Financial assets	3,411.86	3,411.86	6,082.27	6,082.27	117.80	117.80
Total financial assets	12,248.86	12,248.86	34,838.39	34,838.39	5,831.20	5,831.20
Financial Liabilities						
Derivative financial instruments						
Payables	2,159.25	2,159.25	12,594.05	12,594.05	998.02	998.02
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	1,295.99	1,295.99	210.77	210.77	548.76	548.76
Total financial liabilities	3,455.24	3,455.24	12,804.82	12,804.82	1,546.78	1,546.78

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP Credit Risk Fund		DSP Regular Savings Fund		DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	546.89	546.89	443.95	443.95	20,781.99	20,781.99
Balances with Bank/(s)	12.15	12.15	18.06	18.06	627.20	627.20
Derivative financial instruments						
Receivables	0.03	0.03	-	-	9.60	9.60
Other Financial assets	681.18	681.18	261.58	261.58	199.65	199.65
Total financial assets	1,240.25	1,240.25	723.59	723.59	21,618.44	21,618.44
Financial Liabilities						
Derivative financial instruments						
Payables	4.59	4.59	7.41	7.41	313.32	313.32
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	19.52	19.52	22.12	22.12	559.30	559.30
Total financial liabilities	24.11	24.11	29.53	29.53	872.62	872.62

Particulars	DSP Credit Risk Fund		DSP Regular Savings Fund		DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	2,408.74	2,408.74	261.66	261.66	8,988.87	8,988.87
Balances with Bank/(s)	14.45	14.45	21.63	21.63	435.91	435.91
Derivative financial instruments						
Receivables	0.02	0.02	-	-	0.05	0.05
Other Financial assets	689.30	689.30	317.73	317.73	114.81	114.81
Total financial assets	3,112.51	3,112.51	601.02	601.02	9,539.64	9,539.64
Financial Liabilities						
Derivative financial instruments						
Payables	5.13	5.13	9.94	9.94	2,404.47	2,404.47
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	22.99	22.99	24.13	24.13	388.81	388.81
Total financial liabilities	28.12	28.12	34.07	34.07	2,793.28	2,793.28

Particulars	DSP Credit Risk Fund		DSP Regular Savings Fund		DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	4,181.76	4,181.76	356.06	356.06	4,726.57	4,726.57
Balances with Bank/(s)	4,557.22	4,557.22	15.26	15.26	256.13	256.13
Derivative financial instruments						
Receivables	-	-	-	-	173.74	173.74
Other Financial assets	653.05	653.05	450.30	450.30	60.68	60.68
Total financial assets	9,392.03	9,392.03	821.62	821.62	5,217.12	5,217.12
Financial Liabilities						
Derivative financial instruments						
Payables	0.35	0.35	6.78	6.78	251.29	251.29
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	37.07	37.07	27.81	27.81	345.38	345.38
Total financial liabilities	37.42	37.42	34.59	34.59	596.67	596.67

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP Ultra Short Fund		DSP Mid Cap Fund		DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	4,483.37	4,483.37	1,27,917.82	1,27,917.82	36,818.46	36,818.46
Balances with Bank/(s)	437.29	437.29	1,168.09	1,168.09	3,303.92	3,303.92
Derivative financial instruments						
Receivables	1.53	1.53	471.95	471.95	31.78	31.78
Other Financial assets	2,436.07	2,436.07	1,037.88	1,037.88	790.89	790.89
Total financial assets	7,358.26	7,358.26	1,30,595.74	1,30,595.74	40,945.05	40,945.05
Financial Liabilities						
Derivative financial instruments						
Payables	661.54	661.54	2,453.18	2,453.18	2,380.46	2,380.46
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	214.73	214.73	2,384.66	2,384.66	2,115.57	2,115.57
Total financial liabilities	876.27	876.27	4,837.84	4,837.84	4,496.03	4,496.03

Particulars	DSP Ultra Short Fund		DSP Mid Cap Fund		DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	5,017.73	5,017.73	66,410.29	66,410.29	26,614.51	26,614.51
Balances with Bank/(s)	839.94	839.94	855.32	855.32	2,852.73	2,852.73
Derivative financial instruments						
Receivables	0.97	0.97	5.30	5.30	0.22	0.22
Other Financial assets	1,132.30	1,132.30	436.40	436.40	228.70	228.70
Total financial assets	6,990.94	6,990.94	67,707.31	67,707.31	29,696.16	29,696.16
Financial Liabilities						
Derivative financial instruments						
Payables	1,312.50	1,312.50	7,176.05	7,176.05	9,340.26	9,340.26
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	255.20	255.20	2,401.19	2,401.19	1,898.08	1,898.08
Total financial liabilities	1,567.70	1,567.70	9,577.24	9,577.24	11,238.34	11,238.34

Particulars	DSP Ultra Short Fund		DSP Mid Cap Fund		DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	11,493.47	11,493.47	38,767.54	38,767.54	17,346.22	17,346.22
Balances with Bank/(s)	5,341.71	5,341.71	666.51	666.51	2,666.80	2,666.80
Derivative financial instruments						
Receivables	0.27	0.27	7,477.47	7,477.47	2,875.75	2,875.75
Other Financial assets	1,487.82	1,487.82	2,292.44	2,292.44	1,154.19	1,154.19
Total financial assets	18,323.27	18,323.27	49,203.96	49,203.96	24,042.96	24,042.96
Financial Liabilities						
Derivative financial instruments						
Payables	425.46	425.46	9,136.73	9,136.73	6,882.55	6,882.55
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	266.80	266.80	2,480.53	2,480.53	1,865.48	1,865.48
Total financial liabilities	692.26	692.26	11,617.26	11,617.26	8,748.03	8,748.03

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP Strategic Bond Fund		DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)		DSP Small Cap Fund	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	2,623.83	2,623.83	1,609.46	1,609.46	97,538.38	97,538.38
Balances with Bank/(s)	42.94	42.94	120.97	120.97	757.65	757.65
Derivative financial instruments						
Receivables	0.17	0.17	0.95	0.95	221.92	221.92
Other Financial assets	1,837.86	1,837.86	26.29	26.29	822.01	822.01
Total financial assets	4,504.80	4,504.80	1,757.67	1,757.67	99,339.96	99,339.96
Financial Liabilities						
Derivative financial instruments						
Payables	42.12	42.12	796.97	796.97	1,329.09	1,329.09
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	77.60	77.60	116.56	116.56	2,072.91	2,072.91
Total financial liabilities	119.72	119.72	913.53	913.53	3,402.00	3,402.00

Particulars	DSP Strategic Bond Fund		DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)		DSP Small Cap Fund	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	7,414.43	7,414.43	1,504.64	1,504.64	39,077.21	39,077.21
Balances with Bank/(s)	168.56	168.56	66.93	66.93	491.02	491.02
Derivative financial instruments						
Receivables	0.18	0.18	0.22	0.22	0.86	0.86
Other Financial assets	1,007.53	1,007.53	19.31	19.31	393.14	393.14
Total financial assets	8,590.70	8,590.70	1,591.10	1,591.10	39,962.23	39,962.23
Financial Liabilities						
Derivative financial instruments						
Payables	12.56	12.56	711.26	711.26	728.75	728.75
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	49.39	49.39	107.76	107.76	1,604.00	1,604.00
Total financial liabilities	61.95	61.95	819.02	819.02	2,332.75	2,332.75

Particulars	DSP Strategic Bond Fund		DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)		DSP Small Cap Fund	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	8,945.02	8,945.02	885.60	885.60	37,071.71	37,071.71
Balances with Bank/(s)	18.23	18.23	32.92	32.92	378.54	378.54
Derivative financial instruments						
Receivables	0.03	0.03	493.41	493.41	56.77	56.77
Other Financial assets	1,527.99	1,527.99	39.49	39.49	428.43	428.43
Total financial assets	10,491.27	10,491.27	1,451.42	1,451.42	37,935.45	37,935.45
Financial Liabilities						
Derivative financial instruments						
Payables	5.62	5.62	547.73	547.73	1,752.48	1,752.48
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	58.40	58.40	128.68	128.68	1,481.65	1,481.65
Total financial liabilities	64.02	64.02	676.41	676.41	3,234.13	3,234.13

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP Natural Resources and New Energy Fund		DSP World Energy Fund		DSP World Mining Fund	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	8,194.10	8,194.10	227.36	227.36	467.69	467.69
Balances with Bank/(s)	101.86	101.86	6.33	6.33	11.11	11.11
Derivative financial instruments						
Receivables	1.38	1.38	0.06	0.06	0.24	0.24
Other Financial assets	80.04	80.04	3.21	3.21	3.94	3.94
Total financial assets	8,377.38	8,377.38	236.96	236.96	482.98	482.98
Financial Liabilities						
Derivative financial instruments						
Payables	172.61	172.61	26.95	26.95	95.61	95.61
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	151.23	151.23	12.04	12.04	15.16	15.16
Total financial liabilities	323.84	323.84	38.99	38.99	110.77	110.77

Particulars	DSP Natural Resources and New Energy Fund		DSP World Energy Fund		DSP World Mining Fund	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	840.32	840.32	572.21	572.21	660.59	660.59
Balances with Bank/(s)	98.96	98.96	100.80	100.80	83.84	83.84
Derivative financial instruments						
Receivables	0.02	0.02	0.06	0.06	0.05	0.05
Other Financial assets	371.85	371.85	7.67	7.67	8.83	8.83
Total financial assets	1,311.15	1,311.15	680.74	680.74	753.31	753.31
Financial Liabilities						
Derivative financial instruments						
Payables	88.51	88.51	17.48	17.48	40.76	40.76
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	124.88	124.88	15.29	15.29	19.35	19.35
Total financial liabilities	213.39	213.39	32.77	32.77	60.11	60.11

Particulars	DSP Natural Resources and New Energy Fund		DSP World Energy Fund		DSP World Mining Fund	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	1,980.95	1,980.95	169.27	169.27	233.02	233.02
Balances with Bank/(s)	99.28	99.28	6.00	6.00	6.25	6.25
Derivative financial instruments						
Receivables	2,449.14	2,449.14	-	-	143.31	143.31
Other Financial assets	371.58	371.58	7.74	7.74	3.23	3.23
Total financial assets	4,900.95	4,900.95	183.01	183.01	385.81	385.81
Financial Liabilities						
Derivative financial instruments						
Payables	2,324.23	2,324.23	30.19	30.19	166.68	166.68
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	148.06	148.06	19.27	19.27	18.23	18.23
Total financial liabilities	2,472.29	2,472.29	49.46	49.46	184.91	184.91

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP Focus Fund		DSP World Agriculture Fund		DSP US Flexible* Equity Fund	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	8,228.68	8,228.68	37.80	37.80	1,489.56	1,489.56
Balances with Bank/(s)	161.32	161.32	1.92	1.92	47.57	47.57
Derivative financial instruments						
Receivables	0.15	0.15	0.02	0.02	3.15	3.15
Other Financial assets	124.23	124.23	0.99	0.99	12.11	12.11
Total financial assets	8,514.38	8,514.38	40.73	40.73	1,552.39	1,552.39
Financial Liabilities						
Derivative financial instruments						
Payables	442.36	442.36	26.95	26.95	190.55	190.55
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	377.71	377.71	2.37	2.37	113.88	113.88
Total financial liabilities	820.07	820.07	29.32	29.32	304.43	304.43

Particulars	DSP Focus Fund		DSP World Agriculture Fund		DSP US Flexible* Equity Fund	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	1,545.78	1,545.78	29.35	29.35	3,158.23	3,158.23
Balances with Bank/(s)	73.92	73.92	6.39	6.39	198.04	198.04
Derivative financial instruments						
Receivables	195.22	195.22	97.50	97.50	0.04	0.04
Other Financial assets	36.65	36.65	4.05	4.05	25.30	25.30
Total financial assets	1,851.57	1,851.57	137.29	137.29	3,381.61	3,381.61
Financial Liabilities						
Derivative financial instruments						
Payables	1,142.73	1,142.73	101.22	101.22	173.72	173.72
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	353.20	353.20	4.76	4.76	114.28	114.28
Total financial liabilities	1,495.93	1,495.93	105.98	105.98	288.00	288.00

Particulars	DSP Focus Fund		DSP World Agriculture Fund		DSP US Flexible* Equity Fund	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	8,741.90	8,741.90	72.90	72.90	1,478.94	1,478.94
Balances with Bank/(s)	67.14	67.14	2.45	2.45	15.55	15.55
Derivative financial instruments						
Receivables	421.45	421.45	0.01	0.01	0.04	0.04
Other Financial assets	102.49	102.49	1.58	1.58	23.83	23.83
Total financial assets	9,332.98	9,332.98	76.94	76.94	1,518.36	1,518.36
Financial Liabilities						
Derivative financial instruments						
Payables	209.45	209.45	2.21	2.21	69.42	69.42
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	390.98	390.98	12.28	12.28	97.92	97.92
Total financial liabilities	600.43	600.43	14.49	14.49	167.34	167.34

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP Banking & PSU Debt Fund		DSP Dynamic Asset Allocation Fund		DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	380.16	380.16	5,328.34	5,328.34	109.29	109.29
Balances with Bank/(s)	50.35	50.35	110.39	110.39	4.32	4.32
Derivative financial instruments						
Receivables	2,546.78	2,546.78	477.14	477.14	-	-
Other Financial assets	7,496.93	7,496.93	4,915.59	4,915.59	2.21	2.21
Total financial assets	10,474.22	10,474.22	10,831.46	10,831.46	115.82	115.82
Financial Liabilities						
Derivative financial instruments						
Payables	15.25	15.25	1,472.97	1,472.97	10.10	10.10
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	133.62	133.62	594.39	594.39	24.83	24.83
Total financial liabilities	148.87	148.87	2,067.36	2,067.36	34.93	34.93

Particulars	DSP Banking & PSU Debt Fund		DSP Dynamic Asset Allocation Fund		DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	15,176.90	15,176.90	9.71	9.71	140.00	140.00
Balances with Bank/(s)	775.51	775.51	245.99	245.99	303.69	303.69
Derivative financial instruments						
Receivables	1,541.74	1,541.74	5,198.70	5,198.70	0.01	0.01
Other Financial assets	5,493.38	5,493.38	5,274.47	5,274.47	12.29	12.29
Total financial assets	22,987.53	22,987.53	10,728.87	10,728.87	455.99	455.99
Financial Liabilities						
Derivative financial instruments						
Payables	11,716.95	11,716.95	2,187.05	2,187.05	35.53	35.53
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	159.28	159.28	736.59	736.59	13.60	13.60
Total financial liabilities	11,876.23	11,876.23	2,923.64	2,923.64	49.13	49.13

Particulars	DSP Banking & PSU Debt Fund		DSP Dynamic Asset Allocation Fund		DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	43,617.85	43,617.85	8,126.63	8,126.63	111.04	111.04
Balances with Bank/(s)	125.19	125.19	290.73	290.73	5.12	5.12
Derivative financial instruments						
Receivables	497.05	497.05	5,775.10	5,775.10	-	-
Other Financial assets	5,552.78	5,552.78	10,354.13	10,354.13	3.54	3.54
Total financial assets	49,792.87	49,792.87	24,546.59	24,546.59	119.70	119.70
Financial Liabilities						
Derivative financial instruments						
Payables	25,312.52	25,312.52	3,159.84	3,159.84	7.47	7.47
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	199.69	199.69	1,008.98	1,008.98	10.33	10.33
Total financial liabilities	25,512.21	25,512.21	4,168.82	4,168.82	17.80	17.80

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP 10Y G-Sec Fund		DSP Low Duration Fund		DSP Equity Savings Fund	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	133.80	133.80	10,467.71	10,467.71	4,126.03	4,126.03
Balances with Bank/(s)	3.71	3.71	143.34	143.34	276.72	276.72
Derivative financial instruments						
Receivables	0.01	0.01	1,031.64	1,031.64	0.12	0.12
Other Financial assets	60.55	60.55	7,136.21	7,136.21	1,896.28	1,896.28
Total financial assets	198.07	198.07	18,778.90	18,778.90	6,299.15	6,299.15
Financial Liabilities						
Derivative financial instruments						
Payables	0.71	0.71	7,038.34	7,038.34	208.17	208.17
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	2.92	2.92	241.90	241.90	90.93	90.93
Total financial liabilities	3.63	3.63	7,280.24	7,280.24	299.10	299.10

Particulars	DSP 10Y G-Sec Fund		DSP Low Duration Fund		DSP Equity Savings Fund	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	573.70	573.70	6,905.38	6,905.38	734.33	734.33
Balances with Bank/(s)	64.04	64.04	240.58	240.58	103.85	103.85
Derivative financial instruments						
Receivables	-	-	0.28	0.28	0.38	0.38
Other Financial assets	44.80	44.80	3,570.06	3,570.06	598.20	598.20
Total financial assets	682.54	682.54	10,716.30	10,716.30	1,436.76	1,436.76
Financial Liabilities						
Derivative financial instruments						
Payables	498.52	498.52	2,942.40	2,942.40	136.18	136.18
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	2.68	2.68	212.43	212.43	60.00	60.00
Total financial liabilities	501.20	501.20	3,154.83	3,154.83	196.18	196.18

Particulars	DSP 10Y G-Sec Fund		DSP Low Duration Fund		DSP Equity Savings Fund	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	113.73	113.73	19,629.80	19,629.80	2,338.36	2,338.36
Balances with Bank/(s)	2.40	2.40	376.30	376.30	78.91	78.91
Derivative financial instruments						
Receivables	-	-	0.24	0.24	797.43	797.43
Other Financial assets	85.24	85.24	6,236.75	6,236.75	1,175.74	1,175.74
Total financial assets	201.37	201.37	26,243.09	26,243.09	4,390.44	4,390.44
Financial Liabilities						
Derivative financial instruments						
Payables	1.05	1.05	114.62	114.62	59.60	59.60
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	3.39	3.39	234.62	234.62	56.57	56.57
Total financial liabilities	4.44	4.44	349.24	349.24	116.17	116.17

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP Nifty 50 Equal Weight Index Fund (Erstwhile known as DSP Equal Nifty 50 Fund)		DSP Arbitrage Fund		DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	284.30	284.30	7,650.20	7,650.20	1,28,673.21	1,28,673.21
Balances with Bank/(s)	173.40	173.40	207.42	207.42	44.89	44.89
Derivative financial instruments						
Receivables	0.19	0.19	13,388.71	13,388.71	-	-
Other Financial assets	11.86	11.86	1,089.33	1,089.33	753.66	753.66
Total financial assets	469.75	469.75	22,335.66	22,335.66	1,29,471.76	1,29,471.76
Financial Liabilities						
Derivative financial instruments						
Payables	180.21	180.21	6,136.79	6,136.79	0.03	0.03
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	78.82	78.82	326.01	326.01	73.42	73.42
Total financial liabilities	259.03	259.03	6,462.80	6,462.80	73.45	73.45

Particulars	DSP Nifty 50 Equal Weight Index Fund (Erstwhile known as DSP Equal Nifty 50 Fund)		DSP Arbitrage Fund		DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	133.88	133.88	4,249.56	4,249.56	22,417.51	22,417.51
Balances with Bank/(s)	305.14	305.14	2,608.68	2,608.68	40.51	40.51
Derivative financial instruments						
Receivables	0.51	0.51	384.52	384.52	0.02	0.02
Other Financial assets	14.93	14.93	214.67	214.67	140.30	140.30
Total financial assets	454.46	454.46	7,457.43	7,457.43	22,598.34	22,598.34
Financial Liabilities						
Derivative financial instruments						
Payables	353.27	353.27	1,912.34	1,912.34	0.40	0.40
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	37.38	37.38	115.62	115.62	16.09	16.09
Total financial liabilities	390.65	390.65	2,027.96	2,027.96	16.49	16.49

Particulars	DSP Nifty 50 Equal Weight Index Fund (Erstwhile known as DSP Equal Nifty 50 Fund)		DSP Arbitrage Fund		DSP NIFTY 1D Rate Liquid ETF (Erstwhile known as DSP Liquid ETF)	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	61.01	61.01	4,377.33	4,377.33	10,700.67	10,700.67
Balances with Bank/(s)	26.22	26.22	203.31	203.31	44.71	44.71
Derivative financial instruments						
Receivables	2,094.00	2,094.00	4,323.64	4,323.64	0.45	0.45
Other Financial assets	21.61	21.61	2,415.50	2,415.50	62.31	62.31
Total financial assets	2,202.84	2,202.84	11,319.78	11,319.78	10,808.14	10,808.14
Financial Liabilities						
Derivative financial instruments						
Payables	2,188.64	2,188.64	1,403.38	1,403.38	0.04	0.04
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	20.89	20.89	148.78	148.78	11.56	11.56
Total financial liabilities	2,209.53	2,209.53	1,552.16	1,552.16	11.60	11.60

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP Healthcare Fund		DSP Corporate Bond Fund		DSP Overnight Fund	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	4,303.68	4,303.68	2,704.47	2,704.47	1,05,366.66	1,05,366.66
Balances with Bank/(s)	124.35	124.35	58.26	58.26	2,436.20	2,436.20
Derivative financial instruments						
Receivables	1.21	1.21	0.81	0.81	1,002.97	1,002.97
Other Financial assets	67.30	67.30	8,769.29	8,769.29	754.45	754.45
Total financial assets	4,496.54	4,496.54	11,532.83	11,532.83	1,09,560.28	1,09,560.28
Financial Liabilities						
Derivative financial instruments						
Payables	136.99	136.99	1,553.95	1,553.95	2,354.14	2,354.14
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	331.67	331.67	139.01	139.01	112.04	112.04
Total financial liabilities	468.66	468.66	1,692.96	1,692.96	2,466.18	2,466.18

Particulars	DSP Healthcare Fund		DSP Corporate Bond Fund		DSP Overnight Fund	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	365.50	365.50	30,359.26	30,359.26	1,93,987.12	1,93,987.12
Balances with Bank/(s)	68.97	68.97	6,255.89	6,255.89	715.44	715.44
Derivative financial instruments						
Receivables	0.71	0.71	0.58	0.58	2.89	2.89
Other Financial assets	27.43	27.43	6,891.88	6,891.88	850.27	850.27
Total financial assets	462.61	462.61	43,507.61	43,507.61	1,95,555.72	1,95,555.72
Financial Liabilities						
Derivative financial instruments						
Payables	123.27	123.27	7,607.45	7,607.45	65.18	65.18
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	267.26	267.26	127.18	127.18	166.09	166.09
Total financial liabilities	390.53	390.53	7,734.63	7,734.63	231.27	231.27

Particulars	DSP Healthcare Fund		DSP Corporate Bond Fund		DSP Overnight Fund	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	414.88	414.88	5,957.84	5,957.84	3,01,402.83	3,01,402.83
Balances with Bank/(s)	63.24	63.24	143.70	143.70	187.99	187.99
Derivative financial instruments						
Receivables	4.02	4.02	0.35	0.35	0.89	0.89
Other Financial assets	35.19	35.19	7,618.12	7,618.12	721.91	721.91
Total financial assets	517.33	517.33	13,720.01	13,720.01	3,02,313.62	3,02,313.62
Financial Liabilities						
Derivative financial instruments						
Payables	263.58	263.58	2,539.46	2,539.46	114.84	114.84
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	293.70	293.70	142.34	142.34	92.90	92.90
Total financial liabilities	557.28	557.28	2,681.80	2,681.80	207.74	207.74

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP Nifty 50 Index Fund		DSP Nifty Next 50 Index Fund		DSP Quant Fund	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	142.18	142.18	225.77	225.77	172.89	172.89
Balances with Bank/(s)	47.41	47.41	82.76	82.76	54.69	54.69
Derivative financial instruments						
Receivables	0.03	0.03	0.45	0.45	10,017.18	10,017.18
Other Financial assets	6.56	6.56	21.46	21.46	11.12	11.12
Total financial assets	196.18	196.18	330.44	330.44	10,255.88	10,255.88
Financial Liabilities						
Derivative financial instruments						
Payables	108.49	108.49	188.10	188.10	9,870.29	9,870.29
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	25.82	25.82	27.74	27.74	125.91	125.91
Total financial liabilities	134.31	134.31	215.84	215.84	9,996.20	9,996.20

Particulars	DSP Nifty 50 Index Fund		DSP Nifty Next 50 Index Fund		DSP Quant Fund	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	64.33	64.33	154.06	154.06	71.19	71.19
Balances with Bank/(s)	58.78	58.78	25.51	25.51	41.85	41.85
Derivative financial instruments						
Receivables	0.03	0.03	0.02	0.02	0.39	0.39
Other Financial assets	13.00	13.00	3.71	3.71	159.76	159.76
Total financial assets	136.14	136.14	183.30	183.30	273.19	273.19
Financial Liabilities						
Derivative financial instruments						
Payables	104.42	104.42	159.77	159.77	103.82	103.82
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	15.24	15.24	15.45	15.45	128.15	128.15
Total financial liabilities	119.66	119.66	175.22	175.22	231.97	231.97

Particulars	DSP Nifty 50 Index Fund		DSP Nifty Next 50 Index Fund		DSP Quant Fund	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	84.45	84.45	33.18	33.18	582.28	582.28
Balances with Bank/(s)	25.24	25.24	69.99	69.99	34.06	34.06
Derivative financial instruments						
Receivables	126.01	126.01	2,429.33	2,429.33	0.04	0.04
Other Financial assets	3.06	3.06	13.09	13.09	163.36	163.36
Total financial assets	238.76	238.76	2,545.59	2,545.59	779.74	779.74
Financial Liabilities						
Derivative financial instruments						
Payables	229.39	229.39	2,552.71	2,552.71	50.74	50.74
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	8.19	8.19	10.45	10.45	136.69	136.69
Total financial liabilities	237.58	237.58	2,563.16	2,563.16	187.43	187.43

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP Value Fund		DSP Floater Fund		DSP Nifty 50 Equal Weight ETF	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	2,849.11	2,849.11	1,990.34	1,990.34	69.12	69.12
Balances with Bank/(s)	48.70	48.70	29.71	29.71	2.36	2.36
Derivative financial instruments						
Receivables	0.06	0.06	3,115.33	3,115.33	11.81	11.81
Other Financial assets	1,400.91	1,400.91	1,971.56	1,971.56	0.72	0.72
Total financial assets	4,298.78	4,298.78	7,106.94	7,106.94	84.01	84.01
Financial Liabilities						
Derivative financial instruments						
Payables	2,571.01	2,571.01	12.82	12.82	72.02	72.02
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	105.03	105.03	47.53	47.53	7.35	7.35
Total financial liabilities	2,676.04	2,676.04	60.35	60.35	79.37	79.37

Particulars	DSP Value Fund		DSP Floater Fund		DSP Nifty 50 Equal Weight ETF	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	1,707.36	1,707.36	1,014.00	1,014.00	5.92	5.92
Balances with Bank/(s)	125.43	125.43	38.70	38.70	1.95	1.95
Derivative financial instruments						
Receivables	0.05	0.05	0.18	0.18	0.06	0.06
Other Financial assets	980.77	980.77	1,998.83	1,998.83	1.27	1.27
Total financial assets	2,813.61	2,813.61	3,051.71	3,051.71	9.20	9.20
Financial Liabilities						
Derivative financial instruments						
Payables	42.00	42.00	22.26	22.26	-	-
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	78.86	78.86	63.37	63.37	6.53	6.53
Total financial liabilities	120.86	120.86	85.63	85.63	6.53	6.53

Particulars	DSP Value Fund		DSP Floater Fund		DSP Nifty 50 Equal Weight ETF	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	580.30	580.30	9,700.97	9,700.97	201.97	201.97
Balances with Bank/(s)	39.83	39.83	251.67	251.67	198.15	198.15
Derivative financial instruments						
Receivables	160.54	160.54	0.07	0.07	247.42	247.42
Other Financial assets	1,710.10	1,710.10	2,773.22	2,773.22	2.44	2.44
Total financial assets	2,490.77	2,490.77	12,725.93	12,725.93	649.98	649.98
Financial Liabilities						
Derivative financial instruments						
Payables	277.73	277.73	40.93	40.93	639.09	639.09
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	79.36	79.36	133.44	133.44	1.56	1.56
Total financial liabilities	357.09	357.09	174.37	174.37	640.65	640.65

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP Nifty 50 ETF		DSP Nifty Midcap 150 Quality 50 ETF		DSP Global Innovation Fund of Fund	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	113.33	113.33	11.97	11.97	748.07	748.07
Balances with Bank/(s)	1.70	1.70	3.89	3.89	89.74	89.74
Derivative financial instruments						
Receivables	5.81	5.81	0.10	0.10	6.38	6.38
Other Financial assets	0.75	0.75	1.20	1.20	14.73	14.73
Total financial assets	121.59	121.59	17.16	17.16	858.92	858.92
Financial Liabilities						
Derivative financial instruments						
Payables	115.16	115.16	-	-	148.55	148.55
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	3.80	3.80	5.33	5.33	84.92	84.92
Total financial liabilities	118.96	118.96	5.33	5.33	233.47	233.47

Particulars	DSP Nifty 50 ETF		DSP Nifty Midcap 150 Quality 50 ETF		DSP Global Innovation Fund of Fund	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	2.88	2.88	7.54	7.54	1,125.14	1,125.14
Balances with Bank/(s)	0.59	0.59	2.50	2.50	72.22	72.22
Derivative financial instruments						
Receivables	0.06	0.06	0.01	0.01	-	-
Other Financial assets	0.14	0.14	13.10	13.10	11.68	11.68
Total financial assets	3.67	3.67	23.15	23.15	1,209.04	1,209.04
Financial Liabilities						
Derivative financial instruments						
Payables	-	-	-	-	161.05	161.05
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	0.79	0.79	8.04	8.04	56.94	56.94
Total financial liabilities	0.79	0.79	8.04	8.04	217.99	217.99

Particulars	DSP Nifty 50 ETF		DSP Nifty Midcap 150 Quality 50 ETF		DSP Global Innovation Fund of Fund	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	0.79	0.79	4.26	4.26	1,009.87	1,009.87
Balances with Bank/(s)	6.80	6.80	1.20	1.20	37.87	37.87
Derivative financial instruments						
Receivables	16.45	16.45	0.07	0.07	1.74	1.74
Other Financial assets	0.63	0.63	6.63	6.63	12.17	12.17
Total financial assets	24.67	24.67	12.16	12.16	1,061.65	1,061.65
Financial Liabilities						
Derivative financial instruments						
Payables	15.81	15.81	3.22	3.22	83.55	83.55
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	0.59	0.59	1.38	1.38	6.24	6.24
Total financial liabilities	16.40	16.40	4.60	4.60	89.79	89.79

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		DSP Nifty Midcap 150 Quality 50 Index Fund		DSP Silver ETF	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	6,290.12	6,290.12	36.71	36.71	1.10	1.10
Balances with Bank/(s)	40.98	40.98	23.56	23.56	1.11	1.11
Derivative financial instruments						
Receivables	0.16	0.16	-	-	0.09	0.09
Other Financial assets	3,602.21	3,602.21	3.68	3.68	0.14	0.14
Total financial assets	9,933.47	9,933.47	63.95	63.95	2.44	2.44
Financial Liabilities						
Derivative financial instruments						
Payables	2,585.83	2,585.83	31.42	31.42	-	-
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	77.55	77.55	13.91	13.91	14.50	14.50
Total financial liabilities	2,663.38	2,663.38	45.33	45.33	14.50	14.50

Particulars	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		DSP Nifty Midcap 150 Quality 50 Index Fund		DSP Silver ETF	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	15,287.51	15,287.51	60.06	60.06	0.34	0.34
Balances with Bank/(s)	4,945.73	4,945.73	10.68	10.68	6.55	6.55
Derivative financial instruments						
Receivables	-	-	-	-	-	-
Other Financial assets	3,068.00	3,068.00	36.03	36.03	0.28	0.28
Total financial assets	23,301.24	23,301.24	106.77	106.77	7.17	7.17
Financial Liabilities						
Derivative financial instruments						
Payables	4,122.79	4,122.79	66.80	66.80	-	-
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	46.90	46.90	9.54	9.54	3.15	3.15
Total financial liabilities	4,169.69	4,169.69	76.34	76.34	3.15	3.15

Particulars	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund		DSP Nifty Midcap 150 Quality 50 Index Fund		DSP Silver ETF	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	6,786.18	6,786.18	-	-	-	-
Balances with Bank/(s)	109.85	109.85	-	-	-	-
Derivative financial instruments						
Receivables	-	-	-	-	-	-
Other Financial assets	632.26	632.26	-	-	-	-
Total financial assets	7,528.29	7,528.29	-	-	-	-
Financial Liabilities						
Derivative financial instruments						
Payables	525.91	525.91	-	-	-	-
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	6.23	6.23	-	-	-	-
Total financial liabilities	532.14	532.14	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP NIFTY BANK ETF		DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	266.39	266.39	717.98	717.98	204.72	204.72
Balances with Bank/(s)	2.49	2.49	7.62	7.62	2.75	2.75
Derivative financial instruments						
Receivables	6.15	6.15	0.01	0.01	-	-
Other Financial assets	1.92	1.92	401.68	401.68	105.78	105.78
Total financial assets	276.95	276.95	1,127.29	1,127.29	313.25	313.25
Financial Liabilities						
Derivative financial instruments						
Payables	262.62	262.62	0.42	0.42	0.14	0.14
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	7.16	7.16	16.75	16.75	5.96	5.96
Total financial liabilities	269.78	269.78	17.17	17.17	6.10	6.10

Particulars	DSP NIFTY BANK ETF		DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	18.53	18.53	8,957.04	8,957.04	1,677.46	1,677.46
Balances with Bank/(s)	1.33	1.33	533.09	533.09	119.59	119.59
Derivative financial instruments						
Receivables	-	-	-	-	0.02	0.02
Other Financial assets	0.73	0.73	449.51	449.51	101.42	101.42
Total financial assets	20.59	20.59	9,939.64	9,939.64	1,898.49	1,898.49
Financial Liabilities						
Derivative financial instruments						
Payables	14.99	14.99	7,051.94	7,051.94	513.74	513.74
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	0.61	0.61	6.90	6.90	2.24	2.24
Total financial liabilities	15.60	15.60	7,058.84	7,058.84	515.98	515.98

Particulars	DSP NIFTY BANK ETF		DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	-	-	-	-	-	-
Balances with Bank/(s)	-	-	-	-	-	-
Derivative financial instruments						
Receivables	-	-	-	-	-	-
Other Financial assets	-	-	-	-	-	-
Total financial assets	-	-	-	-	-	-
Financial Liabilities						
Derivative financial instruments						
Payables	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	-	-	-	-	-	-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP FMP - Series 264 - 60M - 17D		DSP FMP - Series 267 - 1246 Days		DSP FMP - Series 268 - 1281 Days	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	174.11	174.11	55.80	55.80	29.01	29.01
Balances with Bank/(s)	1.80	1.80	11.74	11.74	2.98	2.98
Derivative financial instruments						
Receivables	-	-	0.04	0.04	0.02	0.02
Other Financial assets	14.87	14.87	3.65	3.65	217.12	217.12
Total financial assets	190.78	190.78	71.23	71.23	249.13	249.13
Financial Liabilities						
Derivative financial instruments						
Payables	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	2.72	2.72	28.25	28.25	5.52	5.52
Total financial liabilities	2.72	2.72	28.25	28.25	5.52	5.52

Particulars	DSP FMP - Series 264 - 60M - 17D		DSP FMP - Series 267 - 1246 Days		DSP FMP - Series 268 - 1281 Days	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	15.87	15.87	46.78	46.78	27.43	27.43
Balances with Bank/(s)	2.02	2.02	14.98	14.98	3.59	3.59
Derivative financial instruments						
Receivables	-	-	-	-	-	-
Other Financial assets	13.86	13.86	2.11	2.11	201.42	201.42
Total financial assets	31.75	31.75	63.87	63.87	232.44	232.44
Financial Liabilities						
Derivative financial instruments						
Payables	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	3.10	3.10	26.82	26.82	5.16	5.16
Total financial liabilities	3.10	3.10	26.82	26.82	5.16	5.16

Particulars	DSP FMP - Series 264 - 60M - 17D		DSP FMP - Series 267 - 1246 Days		DSP FMP - Series 268 - 1281 Days	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	155.96	155.96	-	-	-	-
Balances with Bank/(s)	1.86	1.86	-	-	-	-
Derivative financial instruments						
Receivables	0.72	0.72	-	-	-	-
Other Financial assets	4.96	4.96	-	-	-	-
Total financial assets	163.50	163.50	-	-	-	-
Financial Liabilities						
Derivative financial instruments						
Payables	0.01	0.01	-	-	-	-
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	2.09	2.09	-	-	-	-
Total financial liabilities	2.10	2.10	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP FMP - Series 269 - 160 DAYS		DSP FMP - Series 270 - 1144 Days		DSP Gold ETF	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	21,925.43	21,925.43	36.42	36.42	63.71	63.71
Balances with Bank/(s)	3.37	3.37	3.92	3.92	2.48	2.48
Derivative financial instruments						
Receivables	-	-	0.01	0.01	0.19	0.19
Other Financial assets	118.88	118.88	8.03	8.03	0.42	0.42
Total financial assets	22,047.68	22,047.68	48.38	48.38	66.80	66.80
Financial Liabilities						
Derivative financial instruments						
Payables	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	3.97	3.97	7.45	7.45	35.36	35.36
Total financial liabilities	3.97	3.97	7.45	7.45	35.36	35.36

Particulars	DSP FMP - Series 269 - 160 DAYS		DSP FMP - Series 270 - 1144 Days		DSP Gold ETF	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	22.64	22.64	26.60	26.60	-	-
Balances with Bank/(s)	6.24	6.24	4.83	4.83	-	-
Derivative financial instruments						
Receivables	-	-	-	-	-	-
Other Financial assets	208.18	208.18	3.11	3.11	-	-
Total financial assets	237.06	237.06	34.54	34.54	-	-
Financial Liabilities						
Derivative financial instruments						
Payables	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	9.68	9.68	5.41	5.41	-	-
Total financial liabilities	9.68	9.68	5.41	5.41	-	-

Particulars	DSP FMP - Series 269 - 160 DAYS		DSP FMP - Series 270 - 1144 Days		DSP Gold ETF	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	-	-	-	-	-	-
Balances with Bank/(s)	-	-	-	-	-	-
Derivative financial instruments						
Receivables	-	-	-	-	-	-
Other Financial assets	-	-	-	-	-	-
Total financial assets	-	-	-	-	-	-
Financial Liabilities						
Derivative financial instruments						
Payables	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	-	-	-	-	-	-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP NIFTY IT ETF		DSP NIFTY PRIVATE BANK ETF		DSP NIFTY PSU BANK ETF	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	53.55	53.55	4.29	4.29	0.97	0.97
Balances with Bank/(s)	0.80	0.80	1.65	1.65	0.37	0.37
Derivative financial instruments						
Receivables	117.85	117.85	0.76	0.76	366.00	366.00
Other Financial assets	0.37	0.37	0.05	0.05	0.05	0.05
Total financial assets	172.57	172.57	6.75	6.75	367.39	367.39
Financial Liabilities						
Derivative financial instruments						
Payables	84.87	84.87	-	-	366.03	366.03
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	1.99	1.99	4.75	4.75	1.31	1.31
Total financial liabilities	86.86	86.86	4.75	4.75	367.34	367.34

Particulars	DSP NIFTY IT ETF		DSP NIFTY PRIVATE BANK ETF		DSP NIFTY PSU BANK ETF	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	-	-	-	-	-	-
Balances with Bank/(s)	-	-	-	-	-	-
Derivative financial instruments						
Receivables	-	-	-	-	-	-
Other Financial assets	-	-	-	-	-	-
Total financial assets	-	-	-	-	-	-
Financial Liabilities						
Derivative financial instruments						
Payables	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	-	-	-	-	-	-
Total financial liabilities	-	-	-	-	-	-

Particulars	DSP NIFTY IT ETF		DSP NIFTY PRIVATE BANK ETF		DSP NIFTY PSU BANK ETF	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	-	-	-	-	-	-
Balances with Bank/(s)	-	-	-	-	-	-
Derivative financial instruments						
Receivables	-	-	-	-	-	-
Other Financial assets	-	-	-	-	-	-
Total financial assets	-	-	-	-	-	-
Financial Liabilities						
Derivative financial instruments						
Payables	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	-	-	-	-	-	-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP S&P BSE SENSEX ETF		DSP Multi Asset Allocation Fund		DSP Gold ETF Fund of Fund	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	1.38	1.38	7,836.62	7,836.62	11.18	11.18
Balances with Bank/(s)	0.21	0.21	414.43	414.43	4.18	4.18
Derivative financial instruments						
Receivables	0.02	0.02	0.26	0.26	0.14	0.14
Other Financial assets	0.02	0.02	1,269.51	1,269.51	0.11	0.11
Total financial assets	1.63	1.63	9,520.82	9,520.82	15.61	15.61
Financial Liabilities						
Derivative financial instruments						
Payables	-	-	4,369.62	4,369.62	8.86	8.86
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	0.79	0.79	207.20	207.20	0.59	0.59
Total financial liabilities	0.79	0.79	4,576.82	4,576.82	9.45	9.45

Particulars	DSP S&P BSE SENSEX ETF		DSP Multi Asset Allocation Fund		DSP Gold ETF Fund of Fund	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	-	-	-	-	-	-
Balances with Bank/(s)	-	-	-	-	-	-
Derivative financial instruments						
Receivables	-	-	-	-	-	-
Other Financial assets	-	-	-	-	-	-
Total financial assets	-	-	-	-	-	-
Financial Liabilities						
Derivative financial instruments						
Payables	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	-	-	-	-	-	-
Total financial liabilities	-	-	-	-	-	-

Particulars	DSP S&P BSE SENSEX ETF		DSP Multi Asset Allocation Fund		DSP Gold ETF Fund of Fund	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	-	-	-	-	-	-
Balances with Bank/(s)	-	-	-	-	-	-
Derivative financial instruments						
Receivables	-	-	-	-	-	-
Other Financial assets	-	-	-	-	-	-
Total financial assets	-	-	-	-	-	-
Financial Liabilities						
Derivative financial instruments						
Payables	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	-	-	-	-	-	-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP Banking & Financial Services Fund		DSP Nifty Smallcap 250 Quality 50 Index Fund		DSP Multicap Fund	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	5,617.49	5,617.49	17.94	17.94	7,512.47	7,512.47
Balances with Bank/(s)	156.72	156.72	21.08	21.08	349.77	349.77
Derivative financial instruments						
Receivables	0.18	0.18	5.18	5.18	0.40	0.40
Other Financial assets	172.46	172.46	6.82	6.82	94.68	94.68
Total financial assets	5,946.85	5,946.85	51.02	51.02	7,957.32	7,957.32
Financial Liabilities						
Derivative financial instruments						
Payables	2,968.68	2,968.68	34.51	34.51	249.89	249.89
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	115.75	115.75	3.45	3.45	149.00	149.00
Total financial liabilities	3,084.43	3,084.43	37.96	37.96	398.89	398.89

Particulars	DSP Banking & Financial Services Fund		DSP Nifty Smallcap 250 Quality 50 Index Fund		DSP Multicap Fund	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	-	-	-	-	-	-
Balances with Bank/(s)	-	-	-	-	-	-
Derivative financial instruments						
Receivables	-	-	-	-	-	-
Other Financial assets	-	-	-	-	-	-
Total financial assets	-	-	-	-	-	-
Financial Liabilities						
Derivative financial instruments						
Payables	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	-	-	-	-	-	-
Total financial liabilities	-	-	-	-	-	-

Particulars	DSP Banking & Financial Services Fund		DSP Nifty Smallcap 250 Quality 50 Index Fund		DSP Multicap Fund	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	-	-	-	-	-	-
Balances with Bank/(s)	-	-	-	-	-	-
Derivative financial instruments						
Receivables	-	-	-	-	-	-
Other Financial assets	-	-	-	-	-	-
Total financial assets	-	-	-	-	-	-
Financial Liabilities						
Derivative financial instruments						
Payables	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	-	-	-	-	-	-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

(C) Fair value of financial assets and liabilities measured at amortised cost:

₹ in Lacs

Particulars	DSP Nifty Healthcare ETF		DSP US Treasury Fund of Fund		DSP S&P BSE Liquid Rate ETF	
	As at 31 March 2024		As at 31 March 2024		As at 31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	1.65	1.65	1,805.55	1,805.55	1,036.92	1,036.92
Balances with Bank/(s)	0.24	0.24	78.51	78.51	1.56	1.56
Derivative financial instruments						
Receivables	-	-	565.85	565.85	-	-
Other Financial assets	0.02	0.02	13.39	13.39	6.81	6.81
Total financial assets	1.91	1.91	2,463.30	2,463.30	1,045.29	1,045.29
Financial Liabilities						
Derivative financial instruments						
Payables	-	-	1,466.70	1,466.70	-	-
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	0.34	0.34	1.38	1.38	0.24	0.24
Total financial liabilities	0.34	0.34	1,468.08	1,468.08	0.24	0.24

Particulars	DSP Nifty Healthcare ETF		DSP US Treasury Fund of Fund		DSP S&P BSE Liquid Rate ETF	
	As at 31 March 2023		As at 31 March 2023		As at 31 March 2023	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	-	-	-	-	-	-
Balances with Bank/(s)	-	-	-	-	-	-
Derivative financial instruments						
Receivables	-	-	-	-	-	-
Other Financial assets	-	-	-	-	-	-
Total financial assets	-	-	-	-	-	-
Financial Liabilities						
Derivative financial instruments						
Payables	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	-	-	-	-	-	-
Total financial liabilities	-	-	-	-	-	-

Particulars	DSP Nifty Healthcare ETF		DSP US Treasury Fund of Fund		DSP S&P BSE Liquid Rate ETF	
	As at 01 April 2022		As at 01 April 2022		As at 01 April 2022	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets						
Cash and cash equivalents	-	-	-	-	-	-
Balances with Bank/(s)	-	-	-	-	-	-
Derivative financial instruments						
Receivables	-	-	-	-	-	-
Other Financial assets	-	-	-	-	-	-
Total financial assets	-	-	-	-	-	-
Financial Liabilities						
Derivative financial instruments						
Payables	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-
Other Financial Liabilities	-	-	-	-	-	-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND

Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Evaluation of Business Model

The fund has determined that it has 2 business model : - The business model assessment is one of the two steps to classify financial assets. An entity's business model reflects how it manages its financial assets in order to generate cash flows, its business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets or both. This assessment is performed on the basis of scenarios that the entity reasonably expects to occur.

For the purposes of this assessment, 'principal' is defined as the fair value of the financial asset on initial recognition. 'Interest' is defined as consideration for the time value of money and for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs (e.g. liquidity risk and administrative costs), as well as a profit margin.

In assessing whether the contractual cash flows are SPPI, the Fund considers the contractual terms of the instrument. This includes assessing whether the financial asset contains a contractual term that could change the timing or amount of contractual cash flows such that it would not meet this condition.

In making this assessment, the Fund considers:

contingent events that would change the amount or timing of cash flows;

- leverage features;
- prepayment and extension features;
- terms that limit the Fund's claim to cash flows from specified assets (e.g. non-recourse features); and
- features that modify consideration of the time value of money (e.g. periodical reset of interest rates).

Once the financial asset meet the above criteria the respective financial assets are classified at amortised cost.

2. Other Business Model:

This includes investments. These financial assets are managed, and their performance is evaluated, on a fair value basis and the investments are held with intention of trading. These financial assets are classified as financial assets at fair value through Profit/Loss.

In making an assessment of the objective of the business model in which a financial asset is held, the scheme considers all of the relevant information about how business is managed, including:

- the documented investment strategy and the execution of this strategy in practice. This includes whether the investment strategy focuses on earning contractual interest income, maintaining a particular interest rate profile, matching the duration of the financial assets to the duration of any related liabilities, or expected cash outflows or realizing cash flows through the sale of the assets.
- how the performance of the portfolio is evaluated and reported to the Fund's management.
- the risks that affect the performance of the business model (and the financial assets held within that business model) and how those risks are managed.
- how the investment manager is compensated: e.g., whether compensation is based on the fair value of the assets managed or the contractual cash flows collected; and
- the frequency, volume, and timing of sales of financial assets in prior periods, the reasons for such sales and expectations about future sales activity.

Further, In making an assessment of the objective of the business model in which a financial asset is held, the fund considers all of the relevant information about how business is managed.

One business model that results in measurement at fair value through profit or loss is one in which an entity manages the financial assets with the objective of realising cash flows through the sale of the assets. The entity makes decisions based on the assets' fair values and manages the assets to realise those fair values.

A portfolio of financial assets that is managed and whose performance is evaluated on a fair value basis is neither held to collect contractual cash flows nor held both to collect contractual cash flows and to sell financial assets. The entity is primarily focused on fair value information and uses that information to assess the assets' performance and to make decisions. For such portfolios, the collection of contractual cash flows is only incidental to achieving the business model's objective. Consequently, such portfolios of financial assets must be measured at fair value through profit or loss.

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

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

The Fund is required to fair value investment as per SEBI Regulations.

Basis the above, the financial assets are classified in the below categories:

a) Financial assets carried at amortized cost - A financial instrument is measured at amortized cost if both the following conditions are met:

- The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

The Scheme financial assets include Cash & cash equivalents, Balances with Banks, trade & other receivables, and other financial assets such as income receivable on investments, margin money, share application money etc. Receivables and other financial instruments are measured at amortized cost.

b) Financial assets measured at fair value through other comprehensive income.

When the financial assets are held in order to collect contractual cash flows and selling the financial assets and contractual terms give rise to cash flows that are solely payments of principal and interest on principal amount outstanding.

c) Financial Assets measured at Fair value through Profit & Loss

Financial Assets shall be classified at Financial Assets measured at Fair value through Profit & Loss when Financial Asset is.

- Held for Trading
- A debt instrument that does not qualify to be measured at amortized cost or FVOCI.
- An equity investment which the entity has not elected to classify as FVOCI.
- An entity may, at initial recognition, irrevocably designate a financial asset as measured at fair value through profit or loss when permitted by paragraph 4.3.5 of Ind AS 109, or when doing so results in more relevant information, because either:

Financial assets are measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in profit or loss.

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

- I. it eliminates or significantly reduces a measurement or recognition inconsistency (sometimes referred to as 'an accounting mismatch') that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases.
- II. a group of financial liabilities or financial assets and financial liabilities is managed, and its performance is evaluated on a fair value basis, in accordance with a documented risk management or investment strategy, and information about the group is provided internally on that basis to the entity's key management personnel.

All financial assets not classified as measured at amortised cost or FVOCI are measured at FVTPL. This includes all derivative financial assets unless designated as effective hedge instrument which are accounted as per hedge accounting requirements.

The Fund has following type of financial assets which has been measured at FVTPL –

1. **Investments** – The investments measured at FVTPL include all investments disclosed in Note 5 to the Balance Sheet. Purchase and sale of Investments are accounted on the date of the transaction at their respective fair values.

Brokerage and transaction cost incurred for the purpose of execution of cash market transaction shall be charged to the Fund as per Regulation 52 (6A) up to 12 bps. Any payment towards brokerage and transaction costs, over and above the said 12 bps may be charged to the scheme within the maximum limit of Total Expense Ratio (TER) as prescribed under the Regulations.

Bonus entitlements are recognised as investments on the 'ex-bonus date'.

Rights entitlements are recognised as investments on the 'ex-rights date'.

Investments in foreign securities are accounted at the exchange rate prevailing on the transaction date. Differences in exchange rate till settlement are recognised as income or expense.

Fair Value Hierarchy

The Scheme measures its investments in financial instruments as disclosed in Note 4 to the Balance Sheet, at fair value at each reporting date.

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

- i) Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- ii) Level 2 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- iii) Level 3 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

Assessing the significance of a particular input requires judgement, considering factors specific to the asset or liability.

The Fund recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. No such instances of transfers between levels of the fair value hierarchy were recorded during the reporting period.

Kindly refer Annexure 3 for detailed classification of scheme wise fair value hierarchy.

Valuation Techniques and Classification:

As per the Securities & Exchange Board of India (SEBI) (Mutual Funds) (Amendment) Regulations, 2012, issued on February 21, 2012, the Eighth schedule to the Regulations was amended to include ""Principles of Fair Valuation"" which required the Mutual Funds to value their investments in accordance with the specified overarching principles so as to ensure fair treatment to all investors including existing investors as well as investors seeking to purchase or redeem units of Mutual Funds in all Schemes at all points of time.

During the year/period, the Fund has fairly valued its investments in accordance with the Regulations, as amended from time to time, by using the below mentioned methodology / principles. All investments are marked to market and are stated in the Balance Sheet at their fair value. In valuing the Scheme's Investments:

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

I. Valuation of Equity and Equity Related Securities

Asset Class	Traded /Non Traded	Basis of Valuation
Equity Shares, Preference Shares, Equity Warrants, Partly Paid Up shares	Traded	On the valuation day, at the last quoted closing price on the National Stock Exchange (NSE)/ Bombay Stock Exchange (BSE) or other stock exchange, where such security is listed. If not traded on the primary stock exchange, the closing price on the other stock exchange will be considered. NSE will be the primary stock exchange. For Index Funds / Exchange Traded Funds, exchange of underlying benchmark index would be the primary stock exchange.
	Non Traded	<p>1. When a security is not traded on any stock exchange, on the date of valuation, then the previous closing price on NSE / any other SE will be used, provided such closing price is not exceeding a period of 30 calendar days.</p> <p>2. In all other cases</p> <p>a. Equity Shares: Based on the latest available Balance Sheet, net worth shall be calculated as follows :</p> <p>i. Net Worth per share = [share capital+ reserves (excluding revaluation reserves) – Misc. expenditure and Debit Balance in P&L A/c] Divided by No. of Paid up Shares.</p> <p>ii. Average capitalisation rate (P/E ratio) for the industry based upon either BSE or NSE data (which should be followed consistently and changes, if any noted with proper justification thereof) shall be taken and discounted by 75% i.e. only 25% of the Industry average P/E shall be taken as capitalisation rate (P/E ratio). Earnings per share of the latest audited annual accounts will be considered for this purpose.</p> <p>iii. The value as per the net worth value per share and the capital earning value calculated as above shall be averaged and further discounted by 10% for ill-liquidity so as to arrive at the fair value per share.</p> <p>iv. In case the EPS is negative, EPS value for that year shall be taken as zero for arriving at capitalised earning.</p> <p>v. In case where the latest balance sheet of the company is not available within nine months from the close of the year, unless the accounting year is changed, the shares of such companies shall be valued at zero.</p> <p>vi. In case an individual security accounts for more than 5% of the total assets of the Scheme, an independent valuer shall be appointed for the valuation of the said security.</p> <p>To determine if a security accounts for more than 5% of the total assets of the Scheme, it should be valued by the procedure above and the proportion which it bears to the total net assets of the Scheme to which it belongs would be compared on the date of valuation.</p> <p>b. Preference Shares: Intrinsic value will be considered</p> <p>c. Equity Warrants / Rights entitlement / partly paid up rights shares: Valuation price will be arrived, after applying appropriate discount (valuation committee delegated the power to decide the discount factor), after reducing the exercise price / issuance price from the closing price of the underlying cash equity security.</p> <p>d. Partly Paid Up Share - If the partly paid up share is not traded on any stock exchange on the date of valuation, then it should be valued at the price derived after reducing the uncalled amount from the Closing price of underlying fully paid up share. Further Valuation Committee to decide on application of illiquidity discount as deemed appropriate on case to case basis.</p>
		<p>e. Demerger:</p> <p>i. Where there is one resulting Company along with the demerged company and such resulting company is unlisted - The resulting company will be valued by residual price methodology, which would be traded value of the demerged company on the day before the demerger less value of the demerged company immediately post demerger. However, if value of demerged entity is greater or equal to the value of the demerged entity before demerger, then the resulting company would be valued at zero.</p> <p>ii. Where there are more than one resulting companies along with the demerged company and all or some resulting companies are unlisted - The resulting companies will be valued by residual price methodology which would be traded value of the demerged entity on the day before the demerger less value of the demerged entity immediately post demerger. The residual value would be allocated into resulting companies in the ratio provided as a part of Scheme of arrangement or such other ratio as decided by the Valuation Committee. If one of the resulting companies is listed, the residual value for unlisted companies would be further determined by reducing the traded value of listed resulting companies from the residual value computed as above.</p>

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Asset Class	Traded /Non Traded	Basis of Valuation
Equity Shares, Preference Shares, Equity Warrants, Partly Paid Up shares		<p>iii. In case where the resulting companies and the demerged company are unlisted – The traded value of demerged company on the day before the demerger would be allocated between the resulting companies and demerged company in the ratio provided as a part of Scheme of arrangement or such other ratio as decided by the Valuation Committee. If the above companies remained unlisted for more than 3 months, illiquidity discount on the derived prices may be applied on the basis of the market capitalization of the issuer viz. at 5% ,10% and 15%, for Large cap, Mid cap, Small cap respectively. In case of the above listed, Valuation committee may decide fair value other than guided above, post considering facts on a case-to-case basis. Further guidance from valuation committee would be sought for any exceptional cases not covered above.</p>
		<p>f. Merger: Valuation of resulting company would be determined by valuation of merging / amalgamating company immediately prior to the ex-date of merger / amalgamation.</p> <p>i) In case merging / amalgamating companies being listed, valuation of resulting companies would be summation of valuation of entities immediately prior to merger date. Further, if listed company merges into an unlisted surviving company, then the surviving company should be valued at the traded value of merging company immediately before merger.</p> <p>Example:</p> <ul style="list-style-type: none"> • If Company A and Company B merge to form a new Company C then Company C would be valued at the price equals to A+B. • If Company A which is a listed company merges into Company B which is an unlisted company would be valued at traded price of A immediately before merger <p>ii) In case, one of the merging / amalgamating companies being unlisted, valuation of resulting companies would be valued on the principles of fair valuation as guided by the valuation committee.</p> <p>If the above companies remained unlisted for more than 3 months, illiquidity discount on the derived prices may be applied on the basis of the market capitalization of the issuer viz. at 5% ,10% and 15%, for Large cap, Mid cap, Small cap respectively. In case of the above listed, Valuation committee may decide fair value other than guided above, post considering facts on a case-to-case basis. Further guidance from valuation committee would be sought for any exceptional cases not covered above.</p>
Equity Shares, Preference Shares, Equity Warrants, Partly Paid Up shares	Thinly Traded	<p>Policy similar to non-traded Equity Shares.</p> <p>Definition of thinly traded equity/ equity related security: When trading in an equity/equity related security in a calendar month is both less than INR 5 lacs and the total volume is less than 50,000 shares, it shall be considered as a thinly traded security.</p>
	Unlisted Equity Shares	<p>Unlisted equity shares of a company shall be valued "in good faith" on the basis of the valuation principles laid down below:</p> <p>a. Based on the latest available audited balance sheet, net worth shall be calculated as lower of (i) and (ii) below:</p> <p>i. Net worth per share = [share capital plus free reserves (excluding revaluation reserves) minus Miscellaneous expenditure not written off or deferred revenue expenditure, intangible assets and accumulated losses] divided by Number of Paid up Shares.</p> <p>ii. After taking into account the outstanding warrants and options, Net worth per share shall again be calculated and shall be = [share capital plus consideration on exercise of Option/Warrants received/ receivable by the Company plus free reserves(excluding revaluation reserves) minus Miscellaneous expenditure not written off or deferred revenue expenditure, intangible assets and accumulated losses] divided by {Number of Paid up Shares plus Number of Shares that would be obtained on conversion/exercise of Outstanding Warrants and Options}</p> <p>The lower of (i) and (ii) above shall be used for calculation of net worth per share and for further calculation in (c) below.</p> <p>b. Average capitalisation rate (P/E ratio) for the industry based upon either BSE or NSE data (which should be followed consistently and changes, if any, noted with proper justification thereof) shall be taken and discounted by 75% i.e. only 25% of the Industry average P/E shall be taken as capitalisation rate (P/E ratio). Earnings per share of the latest audited annual accounts will be considered for this purpose.</p> <p>c. The value as per the net worth value per share and the capital earning value calculated as above shall be averaged and further discounted by 15% for illiquidity so as to arrive at the fair value per share.</p>

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Asset Class	Traded /Non Traded	Basis of Valuation
Equity Shares, Preference Shares, Equity Warrants, Partly Paid Up shares	Unlisted Equity Shares	<p>The above methodology for valuation shall be subject to the following conditions:</p> <p>i. All calculations as aforesaid shall be based on audited accounts.</p> <p>ii. In case where the latest balance sheet of the company is not available within nine months from the close of the year, unless the accounting year is changed, the shares of such companies shall be valued at zero.</p> <p>iii. If the net worth of the company is negative, the share would be marked down to zero.</p> <p>iv. In case the EPS is negative, EPS value for that year shall be taken as zero for arriving at capitalised earning.</p> <p>v. In case an individual security accounts for more than 5% of the total assets of the Scheme, an independent valuer shall be appointed for the valuation of the said security. To determine if a security accounts for more than 5% of the total assets of the Scheme, it should be valued in accordance with the procedure as mentioned above on the date of valuation.</p> <p>At the discretion of the AMC and with the approval of the trustees, an unlisted equity share may be valued at a price lower than the value derived using the aforesaid methodology.</p>
	Lock-in Shares	In case of Equity share under lock in for more than 3 months from the date of purchase / allotment, which are traded on the stock exchanges, the investment manager may apply appropriate discount to the closing price quoted on the stock exchange as may be decided by the investment committee on a case to case basis.
	Inter-Scheme Transfers	Inter-Scheme would be done at the Price of the security prevailing on the primary stock exchange at the time of effecting the transfer. If not traded on the primary stock exchange, the closing price of other stock exchange (BSE) will be considered.
Futures & Options	Traded/ Non Traded	On the valuation day, at the settlement price provided by the respective stock exchanges.
Qualified Institutional Placement (QIP) / Follow on Public Offer (FPO)/ Initial Public Offer (IPO)		In case of QIP and FPO recognition and valuation would start from the date of allotment. In case of IPO the security would be valued at cost from the date of allotment till a day prior to listing and on last quoted closing price (as mentioned above under Traded criteria) from the day of listing.
Convertible Debentures		In respect of convertible debentures and bonds, the non-convertible and convertible components shall be valued separately. The non-convertible component (Debt) should be valued on the same basis as would be applicable to a debt instrument. The convertible component (Equity) should be valued on the same basis as would be applicable to an equity instrument/ equity derivative. If, after conversion the resultant equity instrument would be traded pari passu with an existing equity instrument which is traded, the value of the latter instrument can be arrived at after an appropriate discount for non-tradability, time value, volatility etc. of the equity instrument during the period preceding the conversion. While valuing such instruments, the fact whether the conversion is optional should also be factored in.

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

II. Valuation of Debt Securities

Category	Policy
Valuation of all Debt and Money Market Instruments (including Government Securities, Treasury Bills, Cash Management Bills, State Development Loans, Ujwal DISCOM Assurance Yojana (UDAY) Bond etc.) (Including Reverse Repo, Corporate Debt Repo, TREPS all with residual maturity greater than 30 days)	At average of the security level prices provided by valuation agencies. In case security level prices are not given by valuation agencies, then such securities will be valued at weighted average purchase yield on the date of allotment / purchase.
Valuation of money market and debt securities classified as below investment grade or default.	All money market and debt securities which are rated below investment grade shall be valued at the average of the security level price provided by valuation agencies. Till such time the valuation agencies compute the valuation of money market and debt securities classified as below investment grade, such securities shall be valued by the valuation agencies on the basis of indicative haircuts. If security is traded, it will be valued at lower of weighted average traded price available on public platform or average of the security level price provided by valuation agencies. The traded qualification criteria shall be as determined by valuation agencies. In the absence of the information on the traded qualification criteria from the valuation agencies, the qualification criteria shall be as determined by the Investment Committee. In absence of the above information the valuation shall be arrived at basis guidance from Investment Committee. In case of any deviation from the valuation price for money market and debt securities rated below investment grade provided by the valuation agencies, AMC shall follow the procedure as mentioned in SEBI Circular No SEBI/HO/IMD/DF4/CIR/P/2019/41 dated March 22, 2019 and SEBI Circular No SEBI/HO/IMD/DF4/CIR/P/2019/102 dated September 24, 2019
Interest Rate Futures	The exchange traded Interest Rate Futures would be valued based on the Daily settlement Price or any other derived price provided by the exchange
Interest Rate Swaps and other Debt OTC Derivatives	Valuation would be done at average of Price provided by valuation agencies. In absence of Price from valuation agencies, valuation shall be arrived at basis guidance from Investment Committee.
Market Linked Debentures	Valuation would be done at average of Price provided by valuation agencies. In absence of Price from valuation agencies, valuation shall be arrived at basis guidance from Investment Committee.
Inter-Scheme Transfers(IST)	<p>Inter-scheme transfer of all debt and money market securities would be done as per the Price provided by valuation agencies for the said purpose.</p> <p>If Prices from both the valuation agencies are received within the pre-agreed turnaround time (TAT) plus an additional grace time of 30 minutes, an average of the prices so received shall be used for IST.</p> <p>If Prices from only one valuation agency are received within the agreed TAT plus an additional grace time of 30 minutes, then that Price will be used for IST. In case prices from any of the valuation agencies are received beyond the additional grace time of 30 minutes and are adopted for IST trade, then the same shall be approved by Investment Committee.</p> <p>For securities where price is not provided by valuation agencies, the below mentioned approach would be adopted.</p> <p><u>For Fixed Income Securities (excluding Government Securities, Treasury Bills, Cash Management Bills, State Development Loans, Ujwal DISCOM Assurance Yojana (UDAY) Bond, etc)</u> Inter-scheme will be done at the weighted average YTM of all trades for <u>same or similar security</u> on a public platform with minimum traded lot of INR 25 crore of face value at the time of inter-scheme.</p> <p>If there are eligible trades in the same security, the weighted average YTM of these will be considered. If there are no eligible trades in the same security, then weighted average YTM of similar securities will be considered.</p> <p>Criteria for identifying the similar securities: Similar security should be identified by the following waterfall logic:</p> <ol style="list-style-type: none"> 1. Same issuer with maturity date within ± 5 days of maturity date of security for inter-scheme transfer shall be considered first. If no such instance is available, then Step 2 to be followed: <ul style="list-style-type: none"> • Example: For inter-scheme transfer of Canara Bank CD maturing on 15-Jun-2016, all secondary market trades of Canara Bank CD maturing within 10-Jun-2016 to 20-Jun-2016 will be considered first 2. Similar security from a different issuer within the same category (PSU Bank, Private Bank or Financial Institution etc) and having same credit rating, with maturity date within ± 5 days of maturity date of security considered for inter-scheme transfer <ul style="list-style-type: none"> • Example: For inter-scheme transfer of Canara Bank CD maturing on 15-Jun-2016, all secondary market trades of similar public sector bank CDs maturing within 10-Jun-2016 to 20-Jun-2016 having same credit rating will be considered 3. Provided the maturity dates are within the same calendar quarter. <p>Note: Outlier trades, if any, should be ignored after suitable justification by Valuation Committee.</p> <p><u>In case no data point is available for a security, in accordance with above principles:</u> Inter-Scheme valuation will be at previously valued YTM.</p> <p><u>For Government Securities, Treasury Bills, Cash Management Bills, State Development Loans, Ujwal DISCOM Assurance Yojana (UDAY) Bond, etc</u> Inter-scheme done would be at the last traded YTM on NDS-OM at the time of inter-scheme. In case of no trade on NDS-OM at the time of inter-scheme, previous day's YTM will be considered.</p>

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

III. Valuation of Mutual Fund Units (including ETF's) and Corporate Debt Market Development Fund Units

Category	Policy
Domestic Mutual Fund	As per guidelines issued by AMFI, Mutual Fund Units (including ETF's) listed and traded on exchanges would be valued at the last quoted closing price on the National Stock Exchange (NSE)/ Bombay Stock Exchange (BSE) or other stock exchange, where such security is listed. If not traded on the primary stock exchange, the closing price on the other stock exchange will be considered. NSE will be the primary stock exchange. Unlisted Mutual Fund Units and listed but not traded Mutual Fund Units (including ETF's) would be valued at the NAV as on the valuation day In case if on any valuation day the domestic mutual fund is having a non-business day then previous day closing price / NAV would be considered for valuation.
Overseas Mutual Fund	Overseas Mutual Fund Units (including ETF's) listed and traded on exchanges would be valued at the last quoted closing price on the overseas stock exchange, where the security is listed on multiple exchanges, price of the primary stock exchange in the respective jurisdiction would be considered for valuation. Unlisted Mutual Fund Units and listed but not traded Mutual Fund Units (including ETF's) would be valued at the NAV as on the valuation day. In case if on any valuation day the overseas mutual fund is having a non-business day then previous day closing price / NAV would be considered for valuation.
Corporate Debt Market Development Fund	Units of Corporate Debt Market Development Fund (CDMDF) would be valued at the published NAV as on the valuation day.

IV. Valuation of foreign securities including ADR/GDR

Category	Policy
Traded	Foreign security shall be valued based on the last quoted closing price available on the overseas stock exchange, where the security is listed on multiple exchanges, price of the primary stock exchange in the respective jurisdiction would be considered for valuation. When a security is not traded on stock exchange on the date of valuation, then the previous closing price will be used for valuation, provided such closing price is not exceeding a period of 30 calendar days. However, in case of an extraordinary event in other markets during the market hours or post the closure of the markets but before NAV computation, the AMC shall value the security at suitable fair value as determined by the Valuation Committee on a case-to-case basis. Further the valuation committee reserves right to suitably modify the defined priority or valuation methodology by documenting rationale for exception to the above defined policy. On valuation date, all assets and liabilities in foreign currency shall be valued in Indian Rupees at the reference rate available on FBIL's (Financial Benchmarks India Pvt Ltd) website as at the close of banking hours on the relevant business day in India. For securities / exposure where RBI / FBIL reference rate is not available, the valuation committee would approve the exchange rate to be used. In case the direct exchange rates are not available, then cross currency rate with USD would be considered. The valuation committee reserves the right to change the source for determining the exchange rate with appropriate rationale in case of exceptional scenarios.
Non Traded	Where the security is not traded, on the date of valuation, on any of the exchanges the last quoted closing price on the selected / primary stock exchange shall be used provided such date is not more than thirty days prior to the valuation date. Securities not traded for more than thirty days shall be valued by AMC at fair value after considering relevant factors on case-to-case basis. On valuation date, all assets and liabilities in foreign currency shall be valued in Indian Rupees at the reference rate available on FBIL's (Financial Benchmarks India Pvt Ltd) website as at the close of banking hours on the relevant business day in India. For securities / exposure where RBI / FBIL reference rate is not available, the valuation committee would approve the exchange rate to be used. In case the direct exchange rates are not available, then cross currency rate with USD would be considered. The valuation committee reserves the right to change the source for determining the exchange rate with appropriate rationale in case of exceptional scenarios.

V. Valuation of ReITs, InvITs

Category	Policy
ReITs / InvITs	On the valuation day, at the last quoted closing price on the National Stock Exchange (NSE)/ Bombay Stock Exchange (BSE) or other stock exchange, where such security is listed. If not traded on the primary stock exchange, the closing price on the other stock exchange will be considered. NSE will be the primary stock exchange. In case if it's not traded on the valuation day the valuation committee would recommend appropriate valuation methodology to determine the fair value.

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

VI. Foreign currency translation

• Initial recognition

Transactions in foreign currencies are recognised at the prevailing exchange rates between the reporting currency and a foreign currency on the transaction date.

Subsequent measurement

Transactions in foreign currencies are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are recognised in Revenue account.

Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. Translation differences on assets and liabilities carried at fair value are reported as part of the fair value gain or loss. Thus, translation differences on non-monetary assets and liabilities such as equity instruments held at fair value through profit or loss are recognised in profit or loss as part of the fair value gain or loss.

• Conversion

Foreign currency monetary items are reported using the Reserve Bank of India (RBI) exchange rate prevalent on the valuation date / date of the transaction.

• Exchange differences

Exchange differences arising on the settlement of monetary items or on reporting monetary items of the Scheme at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognised as income or as expenses in the year in which they arise.

VII. Waterfall Mechanism for valuation of money market, debt and government securities: Valuation of ReITs, InvITs

SEBI vide circular no. SEBI/HO/IMD/DF4/CIR/P/2019/102 dated September 24, 2019 has laid down broad principles for waterfall approach to be followed for valuation of debt, money market and government securities. The said circular prescribes AMFI shall ensure valuation agencies have a documented waterfall approach for valuation of Debt & money market securities.

The AMFI best practices guidelines circular (135/BP/83/2019-20) dated November 18, 2019 provided guidelines on waterfall approach to be followed for valuation money market and debt securities. The waterfall approach is documented in Annexure II of the valuation policy.

Notes:

1. Public Platform refers to:

a) Clearcorp F-TRAC Platform of Clearcorp Dealing Systems (India) Ltd. (CDSIL), NSE & BSE:

For Commercial Papers and Certificate of Deposits

Clearcorp F-TRAC Platform of Clearcorp Dealing Systems (India) Ltd. (CDSIL)

For corporate bonds / debentures and securitized debts order of preference for the Public Platforms for consideration would be as follow:

NSE - NSE OTC

BSE - ICDM

b) NDS-OM: For Government Securities, Treasury Bills, Cash Management Bills, State Development Loans, Ujwal DISCOM Assurance(UDAY) Bond, etc.

2. Following assets will be valued at cost plus accruals / amortisation:

a) Bank Fixed Deposits

b) TREPS / Reverse Repo (including Corporate Bond Repo) with tenor up to 30 days

3. Weighted average YTM shall/Last Traded YTM be rounded up to two digits after decimal point.

4. Securities with Put/Call Options-Would be valued as per security level prices provided by the valuation agencies for the said purpose.

5. The valuation of security lent shall be done as per the valuation methodology stated for respective security in Annexure I of this valuation policy. The lending fee received for the security lent would be amortized proportionately, until expiry of the contract.

6. In case of any deviation from the valuation price for money market and debt securities provided by the valuation agencies, AMC shall follow the procedure as mentioned in SEBI Circular No SEBI/HO/IMD/DF4/CIR/P/2019/41 dated March 22, 2019 and SEBI Circular No SEBI/HO/IMD/DF4/CIR/P/2019/102 dated September 24, 2019

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

VIII. Gold, Silver, Other Commodities and Exchange Traded Commodity Derivatives

Category	Policy
Gold	<p>The physical Gold held by scheme shall be valued at the AM fixing price of London Bullion Market Association (LBMA) in US dollars per troy ounce for gold having a fineness of 995 parts per thousand, subject to the following:</p> <p>(a) adjustment for conversion to metric measure as per standard conversion rates.</p> <p>(b) adjustment for conversion of US dollars into Indian rupees as per the RBI reference rate available on FBIL.'s (Financial Benchmarks India Pvt Ltd) website as at the close of banking hours on the relevant business day in India; and</p> <p>(c) addition of-</p> <p>(i) transportation and other charges that may be normally incurred in bringing such gold or silver from London to the place where it is stored on behalf of the mutual fund; and</p> <p>(ii) notional customs duty and other applicable taxes and levies that may be normally incurred to bring the gold or silver from the London to the place where it is actually stored on behalf of the mutual fund;</p> <p>Provided that the adjustment under clause (c) above may be made on the basis of a notional premium that is usually charged for delivery of gold to the place where it is stored on behalf of the mutual fund; If the Gold held by a scheme has a greater fineness; the relevant LBMA prices of AM fixing shall be taken as the reference price.</p> <p>If the Gold acquired by the scheme is not in the form of standard bars, it shall be assayed and converted into standard bars which comply with the good delivery norms of the LBMA and thereafter valued in terms of above-paragraph.</p> <p>MCX spot price would be considered for determining a suitable notional premium to arrive at the fair valuation reflecting the domestic prices of Gold. Instances where MCX spot price is lower than the price as determined above, a suitable notional discount would be applied. If on any day MCX spot price is not available, any other appropriate source may be used as agreed upon by the Valuation Committee.</p> <p>If on any day, LBMA price is not available due to holiday, the last published LBMA price will be considered for valuation by applying last available RBI reference rate.</p>
Silver	<p>The physical Silver held by scheme shall be valued at the AM fixing price of London Bullion Market Association (LBMA) in US dollars per troy ounce for Silver having a fineness of 999 parts per thousand, subject to the following:</p> <p>(a) adjustment for conversion to metric measure as per standard conversion rates;</p> <p>(b) adjustment for conversion of US dollars into Indian rupees as per the RBI reference rate available on FBIL.'s (Financial Benchmarks India Pvt Ltd) website as at the close of banking hours on the relevant business day in India; and</p> <p>(c) addition of-</p> <p>(i) transportation and other charges that may be normally incurred in bringing such silver from London to the place where it is actually stored on behalf of the mutual fund; and</p> <p>(ii) notional customs duty and other applicable taxes and levies that may be normally incurred to bring the silver from London to the place where it is actually stored on behalf of the mutual fund;</p> <p>Provided that the adjustment under clause (c) above may be made on the basis of a notional premium that is usually charged for delivery of silver to the place where it is stored on behalf of the mutual fund. Where the silver held by a scheme has a greater fineness, the relevant LBMA prices of AM fixing shall be taken as the reference price.</p> <p>MCX spot price would be considered for determining a suitable notional premium to arrive at the fair valuation reflecting the domestic prices of Silver. Instances where MCX spot price is lower than the price as determined above, a suitable notional discount would be applied. If on any day MCX spot price is not available, any other appropriate source may be used as agreed upon by the Valuation Committee.</p> <p>If on any day, LBMA price is not available due to holiday, the last published LBMA price will be considered for valuation by applying last available RBI reference rate.</p>
Exchange Traded Commodities Derivatives (ETCDs) Contracts	<p>MCX spot price would be considered for determining a suitable notional premium to arrive at the fair valuation reflecting the domestic prices of Silver. Instances where MCX spot price is lower than the price as determined above, a suitable notional discount would be applied. If on any day MCX spot price is not available, any other appropriate source may be used as agreed upon by the Valuation Committee.</p> <p>If on any day, LBMA price is not available due to holiday, the last published LBMA price will be considered for valuation by applying last available RBI reference rate.</p>
Other Commodities (physical received from trading in ETCDs other than the Gold & Silver)	<p>On receipt of the physical stocks at the accredited warehouses of the exchanges, at the allocated location, the commodity will be valued daily at the pooled physical price of the respective location published by the respective commodity exchanges.</p> <p>If the pooled physical prices are not available on the respective commodity exchanges, then below waterfall approach would be adopted.</p> <p>a) Price of the derivative position best reflecting the physical holding (location of warehousing & expiry) which the scheme owns will be considered for valuation.</p> <p>b) Previous day valuation price</p> <p>In case necessary details to value are not available the same would be valued based on guidance from valuation committee.</p>

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

2. Derivatives

The Fund enters into derivative transactions in equity/ index options, futures, Interest Rate Futures (IRF) and Interest Rate Swaps (IRS). "Derivative margin deposits" representing the margins towards equity derivative contracts entered into by the Fund are disclosed under "Other Financial Assets".

(a) Options - Premium paid on bought option contracts is debited to "Margin Money- Derivative" and recorded as an asset. Premium paid is marked to market based on the last available quote on NSE and the balance marked to market amount is treated as liability / asset till the position is expired / squared off / assigned. When the option contracts are squared off before expiry, the difference between the premium paid and received on the squared off transactions is recognised in the revenue account. When the option contracts are exercised on or before expiry, the difference between the option settlement price as determined by the exchange and the premium is recognised in the revenue account.

(b) Futures

Initial margin paid against equity futures and IRFs is accounted as Other Financial assets. Futures contracts are marked to market daily at the futures settlement price as determined by the exchange. The variation margin calculated as the difference between the trade price or the previous day's settlement price, as the case may be, and the current day's settlement price is recorded as a marked to market gain/loss receivable or payable. When a contract is closed (squared off)/ settled (on expiry), the difference between the final settlement / square-off price and the contract price is recognised in the Revenue Account.

Derivatives are initially recognized at fair value at the date the contracts are entered into and are subsequently remeasured to their fair value at the end of each reporting period. The resulting gain/ loss is recognised in Revenue Account immediately. Brokerage and transaction cost incurred for the purpose of execution of derivative contracts shall be charged to the Fund as per Regulation 52 (6A) (a) up to 5 bps. Any payment towards brokerage and transaction costs, over and above the said 5 bps may be charged to the scheme within the maximum limit of Total Expense Ratio (TER) as prescribed under the Regulations.

3. Cash and cash equivalents

Cash and cash equivalents include cash on hand, reverse repurchase transactions/TREPS that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

4. Bank balance

Bank balances include items such as Balances with banks in current accounts, deposits held as margin money or security, etc. and fixed deposits.

De-recognition of financial assets

A financial asset is de-recognised when:

- The rights to receive cash flows from the asset have expired, or
- The Fund have transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either
 - (a) the schemes have transferred substantially all the risks and rewards of the asset, or
 - (b) the Fund have neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Schemes has retained.

On derecognition of a financial asset, the difference between the carrying amount (measured at the date of derecognition) allocated to financial asset and the consideration received is recognized in the revenue account.

Reclassifications

Financial assets are not reclassified subsequent to their initial recognition unless the Fund were to change its business model for managing financial assets, in which case all affected financial assets would be reclassified on the first day of the first reporting period following the change in the business model. Since the strategy adopted by the Fund is held for trading, business model assessment is not required. Thus, reclassification of financial assets on account of change in business model would not be applicable to the Fund.

Impairment of financial assets

In accordance with Ind AS 109, the Fund uses 'Expected Credit Loss' (ECL) model, for evaluating impairment of financial assets other than those measured at fair value through profit and loss (FVTPL).

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

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

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

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

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

The Fund apply expected credit loss (ECL) model for measurement and recognition of impairment loss on the Balances with Banks, Cash & cash equivalents, and receivable & other financial assets which are measured at amortised cost.

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

The Funds have to also adhere to the provisions of downgrade and default as prescribed by SEBI from time to time. Accordingly, A money market or debt security shall be classified as "Default" if the interest and / or principal amount has not been received, on the day such amount was due or when such security has been downgraded to "Default" grade by a CRA. In case of debt and money market securities classified as "below investment grade or default", provision is made for the income so accrued / to be accrued in the manner specified in SEBI guidelines. Such securities are valued as per the approved valuation policy.

Cash and Cash Equivalents and Balances with Bank

The Funds hold cash and cash equivalents and other bank balances, the credit worthiness of such banks and financial institutions is evaluated by the management on an ongoing basis and is considered to be high and accordingly it carries low credit risk as they are settled in short term and there has been no significant increase in the risk of default since initial recognition and hence expected credit loss is immaterial

Other Financial assets

Other financial assets include security interest receivable and other deposits which has low credit risk as they are settled in short term and there has been no significant increase in the risk of default since initial recognition hence expected credit loss is immaterial.

Thus, the Funds have not recognised any provision for expected credit loss apart from those mentioned above during the year ended 31 March 2024 as the credit rating and historical experience of downgrade & default in a way reflects reasonable and supportable information that is available without undue cost or effort at the reporting date.

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024
5. Financial liabilities

A financial liability is a contractual obligation to deliver cash or another financial asset or to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavorable to the Schemes.

Initial Recognition and Measurement

All financial liabilities are recognised initially at fair value adjusted for incremental transaction costs that are directly attributable to the financial liabilities except in the case of financial liabilities recorded at FVTPL where the transaction costs are charged to revenue account.

Classification and Subsequent measurement of financial liabilities

Financial liabilities are classified and measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading, or it is a derivative (that does not meet hedge accounting requirements) or it is designated as such on initial recognition. Other financial liabilities are subsequently measured at amortised cost. Interest expense and foreign exchange gains and losses are recognised in revenue account. Any gain or loss on derecognition is also recognized in revenue account.

Kindly refer Annexure 4 Ageing of Financial Assets and Liabilities for ageing of financial liabilities.

Annexure 4**Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows**

₹ in Lacs

Particulars	DSP Bond Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	533.12					533.12
Borrowings	-					-
Other Financial Liabilities	25.97		0.18			26.15
Total financial liabilities	559.09	-	0.18	-	-	559.27

Particulars	DSP Bond Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	1,022.56					1,022.56
Borrowings	-					-
Other Financial Liabilities	27.16		0.21			27.37
Total financial liabilities	1,049.72	-	0.21	-	-	1,049.93

Particulars	DSP Bond Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	3.22					3.22
Borrowings	-					-
Other Financial Liabilities	29.02		0.26			29.28
Total financial liabilities	32.24	-	0.26	-	-	32.50

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Flexi Cap Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	2,383.38					2,383.38
Borrowings	-					-
Other Financial Liabilities	1,548.57		4.97			1,553.54
Total financial liabilities	3,931.95	-	4.97	-	-	3,936.92

Particulars	DSP Flexi Cap Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	1,869.26					1,869.26
Borrowings	-					-
Other Financial Liabilities	1,513.76		5.02			1,518.78
Total financial liabilities	3,383.02	-	5.02	-	-	3,388.04

Particulars	DSP Flexi Cap Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	20,853.58					20,853.58
Borrowings	-					-
Other Financial Liabilities	1,638.57		4.63			1,643.20
Total financial liabilities	22,492.15	-	4.63	-	-	22,496.78

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Liquidity Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	296.85					296.85
Borrowings	1,68,482.46					1,68,482.46
Other Financial Liabilities	631.69		7.13			638.82
Total financial liabilities	1,69,411.00	-	7.13	-	-	1,69,418.13

Particulars	DSP Liquidity Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	50,420.66					50,420.66
Borrowings	-					-
Other Financial Liabilities	508.52		7.76			516.28
Total financial liabilities	50,929.18	-	7.76	-	-	50,936.94

Particulars	DSP Liquidity Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	4,108.60					4,108.60
Borrowings	-					-
Other Financial Liabilities	457.80		6.63			464.43
Total financial liabilities	4,566.40	-	6.63	-	-	4,573.03

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Equity & Bond Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	1,081.39					1,081.39
Borrowings	-					-
Other Financial Liabilities	1,452.84		4.35			1,457.19
Total financial liabilities	2,534.23	-	4.35	-	-	2,538.58

Particulars	DSP Equity & Bond Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	1,369.22					1,369.22
Borrowings	-					-
Other Financial Liabilities	1,376.60		4.61			1,381.21
Total financial liabilities	2,745.82	-	4.61	-	-	2,750.43

Particulars	DSP Equity & Bond Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	21,719.86					21,719.86
Borrowings	-					-
Other Financial Liabilities	1,410.78		4.82			1,415.60
Total financial liabilities	23,130.64	-	4.82	-	-	23,135.46

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	41.63					41.63
Borrowings	-					-
Other Financial Liabilities	57.29		0.35			57.64
Total financial liabilities	98.92	-	0.35	-	-	99.27

Particulars	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	9,214.95					9,214.95
Borrowings	-					-
Other Financial Liabilities	40.10		0.27			40.37
Total financial liabilities	9,255.05	-	0.27	-	-	9,255.32

Particulars	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	10,226.22					10,226.22
Borrowings	-					-
Other Financial Liabilities	38.75		0.28			39.03
Total financial liabilities	10,264.97	-	0.28	-	-	10,265.25

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Savings Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	674.58					674.58
Borrowings	-					-
Other Financial Liabilities	174.11		2.36			176.47
Total financial liabilities	848.69	-	2.36	-	-	851.05

Particulars	DSP Savings Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	5,219.82					5,219.82
Borrowings	-					-
Other Financial Liabilities	190.39		2.09			192.48
Total financial liabilities	5,410.21	-	2.09	-	-	5,412.30

Particulars	DSP Savings Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	726.18					726.18
Borrowings	-					-
Other Financial Liabilities	146.50		1.72			148.22
Total financial liabilities	872.68	-	1.72	-	-	874.40

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Equity Opportunities Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	954.43					954.43
Borrowings	-					-
Other Financial Liabilities	1,643.33		4.82			1,648.15
Total financial liabilities	2,597.76	-	4.82	-	-	2,602.58

Particulars	DSP Equity Opportunities Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	1,917.56					1,917.56
Borrowings	-					-
Other Financial Liabilities	1,334.66		4.32			1,338.98
Total financial liabilities	3,252.22	-	4.32	-	-	3,256.54

Particulars	DSP Equity Opportunities Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	2,159.25					2,159.25
Borrowings	-					-
Other Financial Liabilities	1,291.60		4.39			1,295.99
Total financial liabilities	3,450.85	-	4.39	-	-	3,455.24

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Short Term Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	1,047.14					1,047.14
Borrowings	-					-
Other Financial Liabilities	181.72		1.64			183.36
Total financial liabilities	1,228.86	-	1.64	-	-	1,230.50

Particulars	DSP Short Term Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	5,375.04					5,375.04
Borrowings	-					-
Other Financial Liabilities	192.62		1.73			194.35
Total financial liabilities	5,567.66	-	1.73	-	-	5,569.39

Particulars	DSP Short Term Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	12,594.05					12,594.05
Borrowings	-					-
Other Financial Liabilities	208.61		2.16			210.77
Total financial liabilities	12,802.66	-	2.16	-	-	12,804.82

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Top 100 Equity Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	298.90					298.90
Borrowings	-					-
Other Financial Liabilities	587.53		1.62			589.15
Total financial liabilities	886.43	-	1.62	-	-	888.05

Particulars	DSP Top 100 Equity Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	6,497.60					6,497.60
Borrowings	-					-
Other Financial Liabilities	522.79		1.65			524.44
Total financial liabilities	7,020.39	-	1.65	-	-	7,022.04

Particulars	DSP Top 100 Equity Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	998.02					998.02
Borrowings	-					-
Other Financial Liabilities	546.92		1.84			548.76
Total financial liabilities	1,544.94	-	1.84	-	-	1,546.78

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Credit Risk Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	4.59					4.59
Borrowings	-					-
Other Financial Liabilities	19.43		0.09			19.52
Total financial liabilities	24.02	-	0.09	-	-	24.11

Particulars	DSP Credit Risk Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	5.13					5.13
Borrowings	-					-
Other Financial Liabilities	22.83		0.16			22.99
Total financial liabilities	27.96	-	0.16	-	-	28.12

Particulars	DSP Credit Risk Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	0.35					0.35
Borrowings	-					-
Other Financial Liabilities	36.89		0.18			37.07
Total financial liabilities	37.24	-	0.18	-	-	37.42

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Regular Savings Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	7.41					7.41
Borrowings	-					-
Other Financial Liabilities	22.03		0.09			22.12
Total financial liabilities	29.44	-	0.09	-	-	29.53

Particulars	DSP Regular Savings Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	9.94					9.94
Borrowings	-					-
Other Financial Liabilities	24.01		0.12			24.13
Total financial liabilities	33.95	-	0.12	-	-	34.07

Particulars	DSP Regular Savings Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	6.78					6.78
Borrowings	-					-
Other Financial Liabilities	27.65		0.16			27.81
Total financial liabilities	34.43	-	0.16	-	-	34.59

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	313.32					313.32
Borrowings	-					-
Other Financial Liabilities	557.96		1.34			559.30
Total financial liabilities	871.28	-	1.34	-	-	872.62

Particulars	DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	2,404.47					2,404.47
Borrowings	-					-
Other Financial Liabilities	387.78		1.03			388.81
Total financial liabilities	2,792.25	-	1.03	-	-	2,793.28

Particulars	DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	251.29					251.29
Borrowings	-					-
Other Financial Liabilities	344.55		0.83			345.38
Total financial liabilities	595.84	-	0.83	-	-	596.67

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Ultra Short Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	661.54					661.54
Borrowings	-					-
Other Financial Liabilities	213.31		1.42			214.73
Total financial liabilities	874.85	-	1.42	-	-	876.27

Particulars	DSP Ultra Short Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	1,312.50					1,312.50
Borrowings	-					-
Other Financial Liabilities	253.48		1.72			255.20
Total financial liabilities	1,565.98	-	1.72	-	-	1,567.70

Particulars	DSP Ultra Short Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	425.46					425.46
Borrowings	-					-
Other Financial Liabilities	264.47		2.33			266.80
Total financial liabilities	689.93	-	2.33	-	-	692.26

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Mid Cap Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	2,453.18					2,453.18
Borrowings	-					-
Other Financial Liabilities	2,376.60		8.06			2,384.66
Total financial liabilities	4,829.78	-	8.06	-	-	4,837.84

Particulars	DSP Mid Cap Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	7,176.05					7,176.05
Borrowings	-					-
Other Financial Liabilities	2,392.73		8.46			2,401.19
Total financial liabilities	9,568.78	-	8.46	-	-	9,577.24

Particulars	DSP Mid Cap Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	9,136.73					9,136.73
Borrowings	-					-
Other Financial Liabilities	2,471.65		8.88			2,480.53
Total financial liabilities	11,608.38	-	8.88	-	-	11,617.26

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	2,380.46					2,380.46
Borrowings	-					-
Other Financial Liabilities	2,109.07		6.50			2,115.57
Total financial liabilities	4,489.53	-	6.50	-	-	4,496.03

Particulars	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	9,340.26					9,340.26
Borrowings	-					-
Other Financial Liabilities	1,891.83		6.25			1,898.08
Total financial liabilities	11,232.09	-	6.25	-	-	11,238.34

Particulars	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	6,882.55					6,882.55
Borrowings	-					-
Other Financial Liabilities	1,859.29		6.19			1,865.48
Total financial liabilities	8,741.84	-	6.19	-	-	8,748.03

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Strategic Bond Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	42.12					42.12
Borrowings	-					-
Other Financial Liabilities	77.19		0.41			77.60
Total financial liabilities	119.31	-	0.41	-	-	119.72

Particulars	DSP Strategic Bond Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	12.56					12.56
Borrowings	-					-
Other Financial Liabilities	49.08		0.31			49.39
Total financial liabilities	61.64	-	0.31	-	-	61.95

Particulars	DSP Strategic Bond Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	5.62					5.62
Borrowings	-					-
Other Financial Liabilities	57.94		0.46			58.40
Total financial liabilities	63.56	-	0.46	-	-	64.02

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	796.97					796.97
Borrowings	-					-
Other Financial Liabilities	116.13		0.43			116.56
Total financial liabilities	913.10	-	0.43	-	-	913.53

Particulars	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	711.26					711.26
Borrowings	-					-
Other Financial Liabilities	107.26		0.50			107.76
Total financial liabilities	818.52	-	0.50	-	-	819.02

Particulars	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	547.73					547.73
Borrowings	-					-
Other Financial Liabilities	128.08		0.60			128.68
Total financial liabilities	675.81	-	0.60	-	-	676.41

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Small Cap Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	1,329.09					1,329.09
Borrowings	-					-
Other Financial Liabilities	2,066.58		6.33			2,072.91
Total financial liabilities	3,395.67	-	6.33	-	-	3,402.00

Particulars	DSP Small Cap Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	728.75					728.75
Borrowings	-					-
Other Financial Liabilities	1,598.47		5.53			1,604.00
Total financial liabilities	2,327.22	-	5.53	-	-	2,332.75

Particulars	DSP Small Cap Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	1,752.48					1,752.48
Borrowings	-					-
Other Financial Liabilities	1,476.33		5.32			1,481.65
Total financial liabilities	3,228.81	-	5.32	-	-	3,234.13

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Natural Resources and New Energy Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	172.61					172.61
Borrowings	-					-
Other Financial Liabilities	150.82		0.41			151.23
Total financial liabilities	323.43	-	0.41	-	-	323.84

Particulars	DSP Natural Resources and New Energy Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	88.51					88.51
Borrowings	-					-
Other Financial Liabilities	124.42		0.46			124.88
Total financial liabilities	212.93	-	0.46	-	-	213.39

Particulars	DSP Natural Resources and New Energy Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	2,324.23					2,324.23
Borrowings	-					-
Other Financial Liabilities	147.56		0.50			148.06
Total financial liabilities	2,471.79	-	0.50	-	-	2,472.29

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP World Energy Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	26.95					26.95
Borrowings	-					-
Other Financial Liabilities	11.95		0.09			12.04
Total financial liabilities	38.90	-	0.09	-	-	38.99

Particulars	DSP World Energy Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	17.48					17.48
Borrowings	-					-
Other Financial Liabilities	15.20		0.09			15.29
Total financial liabilities	32.68	-	0.09	-	-	32.77

Particulars	DSP World Energy Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	30.19					30.19
Borrowings	-					-
Other Financial Liabilities	19.18		0.09			19.27
Total financial liabilities	49.37	-	0.09	-	-	49.4

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP World Mining Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	95.61					95.61
Borrowings	-					-
Other Financial Liabilities	15.07		0.09			15.16
Total financial liabilities	110.68	-	0.09	-	-	110.77

Particulars	DSP World Mining Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	40.76					40.76
Borrowings	-					-
Other Financial Liabilities	19.26		0.09			19.35
Total financial liabilities	60.02	-	0.09	-	-	60.11

Particulars	DSP World Mining Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	166.68					166.68
Borrowings	-					-
Other Financial Liabilities	18.14		0.09			18.23
Total financial liabilities	184.82	-	0.09	-	-	184.91

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Focus Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	442.36					442.36
Borrowings	-					-
Other Financial Liabilities	376.64		1.07			377.71
Total financial liabilities	819.00	-	1.07	-	-	820.07

Particulars	DSP Focus Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	1,142.73					1,142.73
Borrowings	-					-
Other Financial Liabilities	352.07		1.13			353.20
Total financial liabilities	1,494.80	-	1.13	-	-	1,495.93

Particulars	DSP Focus Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	209.45					209.45
Borrowings	-					-
Other Financial Liabilities	389.61		1.37			390.98
Total financial liabilities	599.06	-	1.37	-	-	600.43

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP World Agriculture Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	26.95					26.95
Borrowings	-					-
Other Financial Liabilities	2.37		-			2.37
Total financial liabilities	29.32	-	-	-	-	29.32

Particulars	DSP World Agriculture Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	101.22					101.22
Borrowings	-					-
Other Financial Liabilities	4.76		-			4.76
Total financial liabilities	105.98	-	-	-	-	105.98

Particulars	DSP World Agriculture Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	2.21					2.21
Borrowings	-					-
Other Financial Liabilities	12.26		0.02			12.28
Total financial liabilities	14.47	-	0.02	-	-	14.49

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP US Flexible* Equity Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	190.55					190.55
Borrowings	-					-
Other Financial Liabilities	113.46		0.42			113.88
Total financial liabilities	304.01	-	0.42	-	-	304.43

Particulars	DSP US Flexible* Equity Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	173.72					173.72
Borrowings	-					-
Other Financial Liabilities	113.84		0.44			114.28
Total financial liabilities	287.56	-	0.44	-	-	288.00

Particulars	DSP US Flexible* Equity Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	69.42					69.42
Borrowings	-					-
Other Financial Liabilities	97.52		0.40			97.92
Total financial liabilities	166.94	-	0.40	-	-	167.34

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Banking & PSU Debt Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	26.25					26.25
Payables	15.25					15.25
Borrowings	-					-
Other Financial Liabilities	132.28		1.34			133.62
Total financial liabilities	173.78	-	1.34	-	-	175.12

Particulars	DSP Banking & PSU Debt Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	11,716.95					11,716.95
Borrowings	-					-
Other Financial Liabilities	157.70		1.58			159.28
Total financial liabilities	11,874.65	-	1.58	-	-	11,876.23

Particulars	DSP Banking & PSU Debt Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	25,312.52					25,312.52
Borrowings	-					-
Other Financial Liabilities	197.54		2.15			199.69
Total financial liabilities	25,510.06	-	2.15	-	-	25,512.21

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Dynamic Asset Allocation Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	1,343.32					1,343.32
Payables	1,472.97					1,472.97
Borrowings	-					-
Other Financial Liabilities	592.60		1.79			594.39
Total financial liabilities	3,408.89	-	1.79	-	-	3,410.68

Particulars	DSP Dynamic Asset Allocation Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	1,795.83					1,795.83
Payables	2,187.05					2,187.05
Borrowings	-					-
Other Financial Liabilities	733.92		2.67			736.59
Total financial liabilities	4,716.80	-	2.67	-	-	4,719.47

Particulars	DSP Dynamic Asset Allocation Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	1,301.25					1,301.25
Payables	3,159.84					3,159.84
Borrowings	-					-
Other Financial Liabilities	1,006.17		2.81			1,008.98
Total financial liabilities	5,467.26	-	2.81	-	-	5,470.07

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	10.10					10.10
Borrowings	-					-
Other Financial Liabilities	24.83		-			24.83
Total financial liabilities	34.93	-	-	-	-	34.93

Particulars	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	35.53					35.53
Borrowings	-					-
Other Financial Liabilities	13.57		0.03			13.60
Total financial liabilities	49.10	-	0.03	-	-	49.13

Particulars	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	7.47					7.47
Borrowings	-					-
Other Financial Liabilities	10.25		0.08			10.33
Total financial liabilities	17.72	-	0.08	-	-	17.80

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP 10Y G-Sec Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	0.71					0.71
Borrowings	-					-
Other Financial Liabilities	2.92		-			2.92
Total financial liabilities	3.63	-	-	-	-	3.63

Particulars	DSP 10Y G-Sec Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	498.52					498.52
Borrowings	-					-
Other Financial Liabilities	2.68		-			2.68
Total financial liabilities	501.20	-	-	-	-	501.20

Particulars	DSP 10Y G-Sec Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	1.05					1.05
Borrowings	-					-
Other Financial Liabilities	3.39		-			3.39
Total financial liabilities	4.44	-	-	-	-	4.44

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Low Duration Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	3.42					3.42
Payables	7,038.34					7,038.34
Borrowings	-					-
Other Financial Liabilities	240.00		1.90			241.90
Total financial liabilities	7,281.76	-	1.90	-	-	7,283.66

Particulars	DSP Low Duration Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	2,942.40					2,942.40
Borrowings	-					-
Other Financial Liabilities	210.29		2.14			212.43
Total financial liabilities	3,152.69	-	2.14	-	-	3,154.83

Particulars	DSP Low Duration Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	114.62					114.62
Borrowings	-					-
Other Financial Liabilities	231.92		2.70			234.62
Total financial liabilities	346.54	-	2.70	-	-	349.24

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Equity Savings Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	736.13					736.13
Payables	208.17					208.17
Borrowings	-					-
Other Financial Liabilities	90.56		0.37			90.93
Total financial liabilities	1,034.86	-	0.37	-	-	1,035.23

Particulars	DSP Equity Savings Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	337.06					337.06
Payables	136.18					136.18
Borrowings	-					-
Other Financial Liabilities	59.69		0.31			60.00
Total financial liabilities	532.93	-	0.31	-	-	533.24

Particulars	DSP Equity Savings Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	273.45					273.45
Payables	59.60					59.60
Borrowings	-					-
Other Financial Liabilities	56.30		0.27			56.57
Total financial liabilities	389.35	-	0.27	-	-	389.62

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Nifty 50 Equal Weight Index Fund(erstwhile known as DSP Equal Nifty 50 Fund)					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	180.21					180.21
Borrowings	-					-
Other Financial Liabilities	78.41		0.41			78.82
Total financial liabilities	258.62	-	0.41	-	-	259.03

Particulars	DSP Nifty 50 Equal Weight Index Fund(erstwhile known as DSP Equal Nifty 50 Fund)					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	353.27					353.27
Borrowings	-					-
Other Financial Liabilities	37.14		0.24			37.38
Total financial liabilities	390.41	-	0.24	-	-	390.65

Particulars	DSP Nifty 50 Equal Weight Index Fund(erstwhile known as DSP Equal Nifty 50 Fund)					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	2,188.64					2,188.64
Borrowings	-					-
Other Financial Liabilities	20.73		0.16			20.89
Total financial liabilities	2,209.37	-	0.16	-	-	2,209.53

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Arbitrage Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	3,671.56					3,671.56
Payables	6,136.79					6,136.79
Borrowings	-					-
Other Financial Liabilities	324.72		1.29			326.01
Total financial liabilities	10,133.07	-	1.29	-	-	10,134.36

Particulars	DSP Arbitrage Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	1,312.36					1,312.36
Payables	1,912.34					1,912.34
Borrowings	-					-
Other Financial Liabilities	114.83		0.79			115.62
Total financial liabilities	3,339.53	-	0.79	-	-	3,340.32

Particulars	DSP Arbitrage Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	1,192.17					1,192.17
Payables	1,403.38					1,403.38
Borrowings	-					-
Other Financial Liabilities	147.66		1.12			148.78
Total financial liabilities	2,743.21	-	1.12	-	-	2,744.33

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP NIFTY 1D Rate Liquid ETF(erstwhile known as DSP Liquid ETF)					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	0.03					0.03
Borrowings	-					-
Other Financial Liabilities	72.99		0.43			73.42
Total financial liabilities	73.02	-	0.43	-	-	73.45

Particulars	DSP NIFTY 1D Rate Liquid ETF(erstwhile known as DSP Liquid ETF)					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	0.40					0.40
Borrowings	-					-
Other Financial Liabilities	16.00		0.09			16.09
Total financial liabilities	16.40	-	0.09	-	-	16.49

Particulars	DSP NIFTY 1D Rate Liquid ETF(erstwhile known as DSP Liquid ETF)					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	0.04					0.04
Borrowings	-					-
Other Financial Liabilities	11.48		0.08			11.56
Total financial liabilities	11.52	-	0.08	-	-	11.60

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Healthcare Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	136.99					136.99
Borrowings	-					-
Other Financial Liabilities	330.77		0.90			331.67
Total financial liabilities	467.76	-	0.90	-	-	468.66

Particulars	DSP Healthcare Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	123.27					123.27
Borrowings	-					-
Other Financial Liabilities	266.52		0.74			267.26
Total financial liabilities	389.79	-	0.74	-	-	390.53

Particulars	DSP Healthcare Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	263.58					263.58
Borrowings	-					-
Other Financial Liabilities	292.81		0.89			293.70
Total financial liabilities	556.39	-	0.89	-	-	557.28

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Corporate Bond Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	1,553.95					1,553.95
Borrowings	-					-
Other Financial Liabilities	137.64		1.37			139.01
Total financial liabilities	1,691.59	-	1.37	-	-	1,692.96

Particulars	DSP Corporate Bond Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	7,607.45					7,607.45
Borrowings	-					-
Other Financial Liabilities	125.68		1.50			127.18
Total financial liabilities	7,733.13	-	1.50	-	-	7,734.63

Particulars	DSP Corporate Bond Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	2,539.46					2,539.46
Borrowings	-					-
Other Financial Liabilities	140.84		1.50			142.34
Total financial liabilities	2,680.30	-	1.50	-	-	2,681.80

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Overnight Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	2,354.14					2,354.14
Borrowings	-					-
Other Financial Liabilities	110.25		1.79			112.04
Total financial liabilities	2,464.39	-	1.79	-	-	2,466.18

Particulars	DSP Overnight Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	65.18					65.18
Borrowings	-					-
Other Financial Liabilities	163.28		2.81			166.09
Total financial liabilities	228.46	-	2.81	-	-	231.27

Particulars	DSP Overnight Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	114.84					114.84
Borrowings	-					-
Other Financial Liabilities	91.47		1.43			92.90
Total financial liabilities	206.31	-	1.43	-	-	207.74

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Nifty 50 Index Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	108.49					108.49
Borrowings	-					-
Other Financial Liabilities	25.61		0.21			25.82
Total financial liabilities	134.10	-	0.21	-	-	134.31

Particulars	DSP Nifty 50 Index Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	104.42					104.42
Borrowings	-					-
Other Financial Liabilities	15.09		0.15			15.24
Total financial liabilities	119.51	-	0.15	-	-	119.66

Particulars	DSP Nifty 50 Index Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	229.39					229.39
Borrowings	-					-
Other Financial Liabilities	8.10		0.09			8.19
Total financial liabilities	237.49	-	0.09	-	-	237.58

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Nifty Next 50 Index Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	188.10					188.10
Borrowings	-					-
Other Financial Liabilities	27.56		0.18			27.74
Total financial liabilities	215.66	-	0.18	-	-	215.84

Particulars	DSP Nifty Next 50 Index Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	159.77					159.77
Borrowings	-					-
Other Financial Liabilities	15.30		0.15			15.45
Total financial liabilities	175.07	-	0.15	-	-	175.22

Particulars	DSP Nifty Next 50 Index Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	2,552.71					2,552.71
Borrowings	-					-
Other Financial Liabilities	10.36		0.09			10.45
Total financial liabilities	2,563.07	-	0.09	-	-	2,563.16

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Quant Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	9,870.29					9,870.29
Borrowings	-					-
Other Financial Liabilities	125.24		0.67			125.91
Total financial liabilities	9,995.53	-	0.67	-	-	9,996.20

Particulars	DSP Quant Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	103.82					103.82
Borrowings	-					-
Other Financial Liabilities	127.33		0.82			128.15
Total financial liabilities	231.15	-	0.82	-	-	231.97

Particulars	DSP Quant Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	50.74					50.74
Borrowings	-					-
Other Financial Liabilities	135.94		0.75			136.69
Total financial liabilities	186.68	-	0.75	-	-	187.43

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Value Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	67.01					67.01
Payables	2,571.01					2,571.01
Borrowings	-					-
Other Financial Liabilities	104.67		0.36			105.03
Total financial liabilities	2,742.69	-	0.36	-	-	2,743.05

Particulars	DSP Value Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	50.87					50.87
Payables	42.00					42.00
Borrowings	-					-
Other Financial Liabilities	78.51		0.35			78.86
Total financial liabilities	171.38	-	0.35	-	-	171.73

Particulars	DSP Value Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	168.21					168.21
Payables	277.73					277.73
Borrowings	-					-
Other Financial Liabilities	79.02		0.34			79.36
Total financial liabilities	524.96	-	0.34	-	-	525.30

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Floater Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	14.47					14.47
Payables	12.82					12.82
Borrowings	-					-
Other Financial Liabilities	47.03		0.50			47.53
Total financial liabilities	74.32	-	0.50	-	-	74.82

Particulars	DSP Floater Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	22.26					22.26
Borrowings	-					-
Other Financial Liabilities	62.49		0.88			63.37
Total financial liabilities	84.75	-	0.88	-	-	85.63

Particulars	DSP Floater Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	40.93					40.93
Borrowings	-					-
Other Financial Liabilities	131.83		1.61			133.44
Total financial liabilities	172.76	-	1.61	-	-	174.37

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Nifty 50 Equal Weight ETF					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	72.02					72.02
Borrowings	-					-
Other Financial Liabilities	7.31		0.04			7.35
Total financial liabilities	79.33	-	0.04	-	-	79.37

Particulars	DSP Nifty 50 Equal Weight ETF					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	6.53		-	-		6.53
Total financial liabilities	6.53	-	-	-	-	6.53

Particulars	DSP Nifty 50 Equal Weight ETF					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	639.09					639.09
Borrowings	-					-
Other Financial Liabilities	1.56		-			1.56
Total financial liabilities	640.65	-	-	-	-	640.65

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Nifty 50 ETF					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	115.16					115.16
Borrowings	-					-
Other Financial Liabilities	3.76		0.04			3.80
Total financial liabilities	118.92	-	0.04	-	-	118.96

Particulars	DSP Nifty 50 ETF					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	0.79		-			0.79
Total financial liabilities	0.79	-	-	-	-	0.79

Particulars	DSP Nifty 50 ETF					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	15.81					15.81
Borrowings	-					-
Other Financial Liabilities	0.59		-			0.59
Total financial liabilities	16.40	-	-	-	-	16.40

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Nifty Midcap 150 Quality 50 ETF					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	5.33		-			5.33
Total financial liabilities	5.33	-	-	-	-	5.33

Particulars	DSP Nifty Midcap 150 Quality 50 ETF					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	8.04		-			8.04
Total financial liabilities	8.04	-	-	-	-	8.04

Particulars	DSP Nifty Midcap 150 Quality 50 ETF					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	3.22					3.22
Borrowings	-					-
Other Financial Liabilities	1.38		-			1.38
Total financial liabilities	4.60	-	-	-	-	4.60

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Global Innovation Fund of Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	148.55					148.55
Borrowings	-					-
Other Financial Liabilities	84.61		0.31			84.92
Total financial liabilities	233.16	-	0.31	-	-	233.47

Particulars	DSP Global Innovation Fund of Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	161.05					161.05
Borrowings	-					-
Other Financial Liabilities	56.76		0.18			56.94
Total financial liabilities	217.81	-	0.18	-	-	217.99

Particulars	DSP Global Innovation Fund of Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	83.55					83.55
Borrowings	-					-
Other Financial Liabilities	6.24		-			6.24
Total financial liabilities	89.79	-	-	-	-	89.79

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	2,585.83					2,585.83
Borrowings	-					-
Other Financial Liabilities	76.38		1.17			77.55
Total financial liabilities	2,662.21	-	1.17	-	-	2,663.38

Particulars	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	4,122.79					4,122.79
Borrowings	-					-
Other Financial Liabilities	46.40		0.50			46.90
Total financial liabilities	4,169.19	-	0.50	-	-	4,169.69

Particulars	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	525.91					525.91
Borrowings	-					-
Other Financial Liabilities	6.23		-			6.23
Total financial liabilities	532.14	-	-	-	-	532.14

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Nifty Midcap 150 Quality 50 Index Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	31.42					31.42
Borrowings	-					-
Other Financial Liabilities	13.82		0.09			13.91
Total financial liabilities	45.24	-	0.09	-	-	45.33

Particulars	DSP Nifty Midcap 150 Quality 50 Index Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	66.80					66.80
Borrowings	-					-
Other Financial Liabilities	9.48		0.06			9.54
Total financial liabilities	76.28	-	0.06	-	-	76.34

Particulars	DSP Nifty Midcap 150 Quality 50 Index Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-	-				-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Silver ETF					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	14.34		0.16			14.50
Total financial liabilities	14.34	-	0.16	-	-	14.50

Particulars	DSP Silver ETF					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	3.15		-			3.15
Total financial liabilities	3.15	-	-	-	-	3.15

Particulars	DSP Silver ETF					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP NIFTY BANK ETF					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	262.62					262.62
Borrowings	-					-
Other Financial Liabilities	7.09		0.07			7.16
Total financial liabilities	269.71	-	0.07	-	-	269.78

Particulars	DSP NIFTY BANK ETF					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	14.99					14.99
Borrowings	-					-
Other Financial Liabilities	0.61		-			0.61
Total financial liabilities	15.60	-	-	-	-	15.60

Particulars	DSP NIFTY BANK ETF					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	0.42					0.42
Borrowings	-					-
Other Financial Liabilities	16.58		0.17			16.75
Total financial liabilities	17.00	-	0.17	-	-	17.17

Particulars	DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	7,051.94					7,051.94
Borrowings	-					-
Other Financial Liabilities	6.88		0.02			6.90
Total financial liabilities	7,058.82	-	0.02	-	-	7,058.84

Particulars	DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	0.14					0.14
Borrowings	-					-
Other Financial Liabilities	5.91		0.05			5.96
Total financial liabilities	6.05	-	0.05	-	-	6.10

Particulars	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	513.74					513.74
Borrowings	-					-
Other Financial Liabilities	2.24		-			2.24
Total financial liabilities	515.98	-	-	-	-	515.98

Particulars	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP FMP - Series 264 - 60M - 17D					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	2.72		-			2.72
Total financial liabilities	2.72	-	-	-	-	2.72

Particulars	DSP FMP - Series 264 - 60M - 17D					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	3.10		-			3.10
Total financial liabilities	3.10	-	-	-	-	3.10

Particulars	DSP FMP - Series 264 - 60M - 17D					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	0.01					0.01
Borrowings	-					-
Other Financial Liabilities	2.09		-			2.09
Total financial liabilities	2.10	-	-	-	-	2.10

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP FMP - Series 267 - 1246 Days					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	27.92		0.33			28.25
Total financial liabilities	27.92	-	0.33	-	-	28.25

Particulars	DSP FMP - Series 267 - 1246 Days					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	26.65		0.17			26.82
Total financial liabilities	26.65	-	0.17	-	-	26.82

Particulars	DSP FMP - Series 267 - 1246 Days					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP FMP - Series 268 - 1281 Days					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	5.43		0.09			5.52
Total financial liabilities	5.43	-	0.09	-	-	5.52

Particulars	DSP FMP - Series 268 - 1281 Days					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	5.12		0.04			5.16
Total financial liabilities	5.12	-	0.04	-	-	5.16

Particulars	DSP FMP - Series 268 - 1281 Days					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP FMP - Series 269 - 160 DAYS					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	3.89		0.08			3.97
Total financial liabilities	3.89	-	0.08	-	-	3.97

Particulars	DSP FMP - Series 269 - 160 DAYS					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	9.65		0.03			9.68
Total financial liabilities	9.65	-	0.03	-	-	9.68

Particulars	DSP FMP - Series 269 - 160 DAYS					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP FMP - Series 270 - 1144 Days					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	7.36		0.09			7.45
Total financial liabilities	7.36	-	0.09	-	-	7.45

Particulars	DSP FMP - Series 268 - 1281 Days					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	5.12		0.04			5.16
Total financial liabilities	5.12	-	0.04	-	-	5.16

Particulars	DSP FMP - Series 268 - 1281 Days					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Gold ETF					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	35.18		0.18			35.36
Total financial liabilities	35.18	-	0.18	-	-	35.36

Particulars	DSP Gold ETF					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

Particulars	DSP Gold ETF					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP NIFTY IT ETF					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	84.87					84.87
Borrowings	-					-
Other Financial Liabilities	1.99		-			1.99
Total financial liabilities	86.86	-	-	-	-	86.86

Particulars	DSP FMP - Series 268 - 1281 Days					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

Particulars	DSP FMP - Series 268 - 1281 Days					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP NIFTY PRIVATE BANK ETF					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	4.71		0.04			4.75
Total financial liabilities	4.71	-	0.04	-	-	4.75

Particulars	DSP NIFTY PRIVATE BANK ETF					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

Particulars	DSP NIFTY PRIVATE BANK ETF					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP NIFTY PSU BANK ETF					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	366.03					366.03
Borrowings	-					-
Other Financial Liabilities	1.31		-			1.31
Total financial liabilities	367.34	-	-	-	-	367.34

Particulars	DSP NIFTY PSU BANK ETF					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

Particulars	DSP NIFTY PSU BANK ETF					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP S&P BSE SENSEX ETF					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	0.79		-			0.79
Total financial liabilities	0.79	-	-	-	-	0.79

Particulars	DSP S&P BSE SENSEX ETF					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

Particulars	DSP S&P BSE SENSEX ETF					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Multi Asset Allocation Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	30.07					30.07
Payables	4,369.62					4,369.62
Borrowings	-					-
Other Financial Liabilities	206.82		0.38			207.20
Total financial liabilities	4,606.51	-	0.38	-	-	4,606.89

Particulars	DSP Multi Asset Allocation Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

Particulars	DSP Multi Asset Allocation Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Gold ETF Fund of Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	8.86					8.86
Borrowings	-					-
Other Financial Liabilities	0.59		-			0.59
Total financial liabilities	9.45	-	-	-	-	9.45

Particulars	DSP Gold ETF Fund of Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

Particulars	DSP Gold ETF Fund of Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Banking & Financial Services Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	2,968.68					2,968.68
Borrowings	-					-
Other Financial Liabilities	115.65		0.10			115.75
Total financial liabilities	3,084.33	-	0.10	-	-	3,084.43

Particulars	DSP Banking & Financial Services Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

Particulars	DSP Banking & Financial Services Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Nifty Smallcap250 Quality 50 Index Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	34.51					34.51
Borrowings	-					-
Other Financial Liabilities	3.45		-			3.45
Total financial liabilities	37.96	-	-	-	-	37.96

Particulars	DSP Nifty Smallcap250 Quality 50 Index Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

Particulars	DSP Nifty Smallcap250 Quality 50 Index Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Multicap Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	249.89					249.89
Borrowings	-					-
Other Financial Liabilities	148.96		0.04			149.00
Total financial liabilities	398.85	-	0.04	-	-	398.89

Particulars	DSP Multicap Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

Particulars	DSP Multicap Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP Nifty Healthcare ETF					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	0.34		-			0.34
Total financial liabilities	0.34	-	-	-	-	0.34

Particulars	DSP Nifty Healthcare ETF					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

Particulars	DSP Nifty Healthcare ETF					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP US Treasury Fund of Fund					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	1,466.70					1,466.70
Borrowings	-					-
Other Financial Liabilities	1.38		-			1.38
Total financial liabilities	1,468.08	-	-	-	-	1,468.08

Particulars	DSP US Treasury Fund of Fund					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

Particulars	DSP US Treasury Fund of Fund					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 4

Details of maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows

Particulars	DSP S&P BSE Liquid Rate ETF					
	As at March 31, 2024					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	0.24		-			0.24
Total financial liabilities	0.24	-	-	-	-	0.24

Particulars	DSP S&P BSE Liquid Rate ETF					
	As at March 31, 2023					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

Particulars	DSP S&P BSE Liquid Rate ETF					
	As at April 01, 2022					
	Less than 1 month	2 - 3 months	3 - 6 months	6 -12 months	More than 12 months	Total
Financial Liabilities						
Derivative financial instruments	-					-
Payables	-					-
Borrowings	-					-
Other Financial Liabilities	-		-			-
Total financial liabilities	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

The funds have following financial liabilities -

- (1) Derivative financial instruments payable - Derivative Financial Instruments payable is measured at Fair value through profit & loss.
Brokerage and transaction cost incurred for the purpose of execution derivative contracts shall be charged to the Fund as per Regulation 52 (6A) (a) 5 bps. Any payment towards brokerage and transaction costs, over and above the said 5 bps may be charged to the scheme within the maximum limit of Total Expense Ratio (TER) as prescribed under the Regulations.
- (2) Borrowings - The borrowings are done to meet the temporary liquidity needs of the Fund for the purpose of repurchase, redemption of units and income distribution to the unitholders within the limits specified by the Regulations.
- (3) Other Financial Liabilities - The Fund includes in this category finance cost on borrowings, management fees and other operating expenses payables and sundry creditors- All other financial liabilities are measured at amortized cost.
- (4) Other Liabilities includes income unit Pending allotment , Transaction Cost payable and Sundry payable.

De-recognition of financial liabilities

A financial liability is de-recognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the revenue account.

Offsetting of financial instruments

Financial assets and financial liabilities are offset, and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the scheme or the counterparty.

21.2 Determination of net asset value ('NAV')

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

For reporting multiple net asset values within the portfolio, the Scheme's daily income earned, including realised profit or loss and unrealised gain or loss in the value of investments, and expenses incurred, are allocated to the related plans in proportion to their respective net assets (net assets of previous day plus subscription less redemption for the day) of the plan.

21.3 Unit capital and Reserves

- a. Unit capital - Unit Capital represents the net outstanding units as at the Balance Sheet date. The unit capital and unit premium reserve is maintained at an option level. The options are
 - i. Growth - Under the Growth option, there will be no distribution of income and the return to investors will be only by way of capital gains.
 - ii. Income distribution cum capital withdrawal (IDCW) option - The IDCW option will be available under two sub options – The Payout option and the Reinvestment Option.

The unit capital are redeemable at applicable NAV on any day for open ended schemes and on maturity in case of close ended schemes. There are no preferential rights attributable to any units.

- b. Unit Premium Reserve and Income Equalisation Reserve - Upon issue and redemption of units, the net premium is apportioned between UPR and IER in accordance with regulations and guidelines prescribed by the SEBI. When units are issued or redeemed, the distributable surplus is appropriated to / from the income equalisation reserve. Upon issue and redemption of units below par, the net discount is appropriated to income equalisation reserve in accordance with regulations and guidelines prescribed by the SEBI.

The purpose is to ensure that the per unit amount of the continuing unit holders' share of the undistributed income / loss remains unaffected by the movement in unit capital. At the year end, the balance in the income equalisation account is transferred to the Revenue Account.

- c. Unrealised Appreciation Reserves - For 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 unrealised 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 unrealised appreciation reserve. Net unrealised appreciation is reduced from distributable income at the time of distribution.
- d. Revenue Reserve - Revenue Reserve represents surplus in Revenue account except Unrealised Appreciation amount

21.4 Revenue recognition

- Income on investments is recognised on accrual basis except where there is uncertainty about ultimate recovery/ realisation. Such income is recognised when the uncertainty is resolved.
- For quoted shares/Mutual Fund units, the dividend income earned by a Scheme is recognised on the date the shares/Mutual Fund units are quoted on an ex-dividend basis. For investments in shares/Mutual Fund units, which are not quoted on the stock exchanges, the dividend income is recognised on the date of declaration of dividend.
- Interest income is recognised on a day to day basis as it is earned as per the Ninth Schedule of the Regulations (interest paid for the period from the last interest due date up to the date of purchase, is not treated as a cost of purchase, but debited to interest accrued but not due account. Similarly, interest received at the time of sale for the period from the last interest due date up to the date of sale is not treated as an addition to sale value but credited to interest accrued but not due account).
- Profit or loss on sale of investments is recognised on the trade date and is determined on the basis of the weighted average cost method.
- Gain / Loss on fair value changes:

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

21.5 Foreign Currency Transactions and Balances

Initial recognition

Transactions in foreign currencies are recognised at the prevailing exchange rates between the reporting currency and a foreign currency on the transaction date.

Subsequent measurement

Foreign exchange gains and losses resulting from the settlement of transactions in foreign currencies and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are recognised in Revenue account.

DSP MUTUAL FUND

Notes to Financial Statements for the period / year ended March 31, 2024

The books and records of the Fund are maintained in Indian rupees. Amounts denominated in or expected to settle in foreign currencies are translated into Indian rupees including Market value of investments, other assets and liabilities at the closing rate of exchange on the Balance Sheet date / valuation date.

Net realised foreign exchange gains and losses arising from sales of foreign currency denominated securities, currency gains or losses realised between trade and settlement dates of foreign currency denominated securities transactions and the difference between the recorded amounts of foreign currency denominated dividends, interest and expenses recorded in the Fund's books and the Indian rupee equivalent amounts actually received or paid is transferred to the revenue account. Net unrealised foreign exchange gains and losses arising from changes in value of assets and liabilities denominated in foreign currency resulting from changes in foreign exchange rate are included in net unrealised appreciation or depreciation in value of investments and foreign currency denominated assets and liabilities.

21.6 Expenses

- a. All expenses are accounted for on accrual basis within the limits prescribed under the Regulations.
- b. Management fees are paid on the basis of terms of the Scheme Information Document. Management fees are computed after adjusting for units held by AMC and interscheme investments, if any. In respect of Debt and Liquid schemes the management fee is not charged on amount invested in short term deposits of scheduled commercial banks.
- c. As per para 10.1.12(a) of the Master Circular, all the Scheme related expenses including commission paid to distributors, by whatever name called and in whatever manner paid, are borne and paid by the Schemes within regulatory limits mandated under regulation 52 of the Regulations. Expenses not identifiable to any particular scheme are allocated to the schemes on the basis of Asset under Management / transaction count, etc. as appropriate depending upon the nature of expense.
- d. The Trusteeship fees are charges as per the provision of the Trust Deed and are subject to maximum of 0.02% per annum of the average AUM of the schemes. It has been decided by the Trustee to allocate the Trusteeship Fees in proportion to the monthly average net assets of the Scheme of the Mutual Fund. The trusteeship fees are paid on a quarterly basis. The Trustee reserved the right to change the method of allocation of Trusteeship fees for the Scheme, from time to time.
- e. As per para 10.1.16(a) of the Master Circular, the schemes have charged 2 basis points of daily net assets towards Investor Education and Awareness except for ETFs and Index funds where 1 basis point of daily net assets is charged towards Investor Education and Awareness with effect from 1st July, 2022. Further, Fund of Funds (FoFs) investing more than 80% of its NAV in the underlying domestic funds are not required to set aside 2 bps of the daily net assets towards Investor Education and Awareness initiatives.
- f. Goods and Services Tax (GST) on Investment Management fees is charged over and above the cumulative limits as specified in Regulation 52 of the Regulations. Currently the same is charged at 18% of the investment management fee. Expenses other than Management Fees are disclosed inclusive of GST.
- g. New Fund offer (NFO) expenses: New Fund offer expenses for the Schemes are borne by the AMC.

21.7 Borrowing Costs:

The interest on borrowing for meeting redemption and income distribution to the extent of Gross YTM of the fund as on previous day is borne by the scheme. Any excess cost over the Gross YTM of the previous day is borne by the AMC as per para 10.9 of the Master Circular.

21.8 Load Charges:

Load represents amounts charged by the schemes to the investors at the time of exit from the Scheme. It is an amount which is paid by the investor to redeem the units from the Scheme. Load amounts are variable and are subject to change from time to time. It is calculated as a percentage of the NAV and subtracted from the NAV to calculate the redemption price.

From October 01, 2012, based on SEBI notification no LAD-NRO/GN/2012-13/17/21502 dated September 26, 2012 exit load collected is credited to the Scheme and is considered as income to unitholders in determining the net asset value of the Scheme. The exit load so credited is after due discharge of the applicable GST on load collected.

21.9 Income distribution cum capital withdrawal:

Income distribution during the financial year was made from the distributable surplus of year's / period's earnings and accumulated reserves of earlier years.

21.10 Income Tax

No provision for income tax has been made since the income of the scheme is exempt under Section 10 (23D) of the Income Tax Act, 1961

FINANCIAL RISK MANAGEMENT

The fund's strategy on the management of various investment risk is driven by the respective fund's investment objective.

The Fund's investing activities expose it to various types of risks that are associated with the different financial instruments and jurisdictions in which it invests. Some of the most important types of financial risks to which the Fund is exposed to are Market risk, Credit risk and Liquidity risk.

Primarily every schemes of DSP Mutual Fund adheres to the investments limits as mandated by the SEBI Mutual Fund Regulations read with various circulars issued from time to time and the respective Scheme Information Documents. Additionally, there are internal limits set by DSP Mutual fund, which the fund are expected to adhere.

Exposure to credit risk, liquidity risk, and market risks arises in the normal course of the Fund's business and these risks are mitigated by the Fund's financial risk management policies and practices.

The Fund's AMC has overall responsibility for the establishment and oversight of the Fund's risk management framework. The Fund's risk management policies are established to identify and analyse the risks faced by the Fund, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Fund's activities. The Fund's Trustees monitors compliance with the Fund's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Fund.

The Fund uses different methods to measure and manage the various types of risk to which it is exposed to; these methods are explained below.

i) Market Risks

Market risk is the risk of possible loss of future earnings, fair values or future cash flows related to financial instrument that may result from adverse changes in market rates and prices (such as foreign exchange rates, interest rates, other prices). The Fund is exposed to market risk primarily related to Price risk, Currency risk, and Interest rate risk.

a) Price Risks

Price risk is the risk that the value of the financial instrument will fluctuate as a result of changes in market prices and related market variables whether caused by factors specific to an individual investment, its issuer or the market.

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

Schemes with investment in Equity securities are susceptible to price risk, which pertains to the possibility of the instrument's value fluctuating due to changes in market prices. These changes can be primarily driven by factors specific to individual investments, their issuers, or broader market conditions affecting instruments.

To moderate price risk, DSPAM employs a disciplined approach to stock selection and investment where detailed research is concluded before any investments and thereafter periodical review is conducted to ensure that investments continues to be in the best interest of the investors. Additionally, DSPAM periodically monitors the prices of financial instruments held by the Fund and reviews target prices for equity positions as part of its investment decision-making process. This assessment considers various factors including the macroeconomic landscape, position size, hedging strategies, derivatives usage, exposure to key thematic risks, and the overall financial position exposure.

The Board oversees the investment performance of the funds, ensuring a comprehensive review of strategies to manage price risk effectively.

The Fund's exposure to price risk arises from investments in Equity and equity related instruments, derivatives, etc. which are classified as financial assets measured at Fair Value Through Profit and Loss.

Refer Annexure 5 "Price Sensitivity" which summarises the effect on net assets attributable to redeemable units and profit / loss in case of increase / decrease in price of each equity and equity related security by one per cent.

Annexure 5

Summary of the impact on Net assets attributable to holder of redeemable units and profit /loss in case of change in price of each security by one per cent.

i) Market Risks

a) Price Risks

Exposure of Equity Investments

₹ in Lacs

Scheme code	Scheme Name	As at 31st March 2024		As at 31st March 2023		As at 1st April 2022	
		Amount	% to net Asset	Amount	% to net Asset	Amount	% to net Asset
DSPFCF	DSP Flexi Cap Fund	9,35,299.92	93.74%	7,43,720.08	98.23%	7,56,586.56	98.71%
DSPITF	DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)	3,15,741.84	93.84%	1,76,449.76	96.33%	1,42,879.08	96.88%
DSPEOF	DSP Equity Opportunities Fund	10,60,103.29	98.04%	6,93,975.91	98.20%	6,42,784.38	98.71%
DSPMCF	DSP Mid Cap Fund	14,71,255.95	92.13%	12,33,085.49	95.50%	13,34,008.56	97.27%
DSPTEF	DSP Top 100 Equity Fund	3,39,308.23	95.56%	2,48,541.84	95.66%	2,61,050.88	98.48%
DSPETSF (Erstwhile known as DSPTSF)	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)	13,71,338.85	97.42%	10,01,832.10	98.20%	9,73,973.71	98.46%
DSPWAF	DSP World Agriculture Fund	1,684.70	99.33%	2,471.71	98.78%	6,382.22	99.04%
DSPSCF	DSP Small Cap Fund	12,08,092.06	92.65%	8,50,154.96	95.77%	8,27,870.41	95.98%
DSPEBF	DSP Equity & Bond Fund	6,06,414.94	68.87%	5,32,126.54	74.04%	5,55,037.61	74.32%
DSPNITETF	DSP NIFTY IT ETF	4,741.59	98.23%				
DSPNPBETF	DSP NIFTY PRIVATE BANK ETF	11,398.93	99.98%				
DSPNPSUBETF	DSP NIFTY PSU BANK ETF	1,656.52	100.00%				
DSPBSESETF	DSP S&P BSE SENSEX ETF	688.55	99.88%				
DSPMAF	DSP Multi Asset Allocation Fund	1,19,493.35	78.38%				
DSPGEFOF	DSP Gold ETF Fund of Fund	2,115.33	99.72%				
DSPBFSF	DSP Banking & Financial Services Fund	52,748.16	94.86%				
DSPNS250Q50IF	DSP Nifty Smallcap250 Quality 50 Index Fund	6,192.90	99.79%				
DSPMTCF	DSP Multicap Fund	73,414.32	90.67%				
DSPNH CETF	DSP Nifty Healthcare ETF	824.85	99.81%				
DSPRSF	DSP Regular Savings Fund	4,223.95	24.27%	4,632.09	25.12%	5,376.51	25.24%
DSPNRNEF	DSP Natural Resources and New Energy Fund	91,078.01	91.91%	66,643.79	98.41%	81,565.32	97.15%
DSPWGFOF (Erstwhile known as DSPWGF)	DSP World Gold Fund of Fund (Erstwhile known as DSP World Gold Fund)	78,927.54	98.98%	87,817.03	99.16%	93,835.10	99.22%
DSPWEF	DSP World Energy Fund	13,547.07	98.56%	16,415.01	96.20%	15,647.43	99.17%
DSPWMF	DSP World Mining Fund	14,897.32	97.56%	18,932.72	96.47%	20,529.24	99.04%
DSPFF	DSP Focus Fund	2,11,221.93	96.49%	1,71,432.07	99.80%	1,82,966.35	95.45%
DSPUSFEF	DSP US Flexible* Equity Fund (*The term "Flexible" in the name of the Scheme signifies that the Investment Manager of the Underlying Fund can invest either in growth or value investment characteristic securities placing an emphasis as the market outlook warrants).	87,688.31	98.61%	74,578.79	96.03%	71,699.85	98.16%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

DSPDAAF	DSP Dynamic Asset Allocation Fund	2,02,811.21	65.93%	2,38,004.08	66.34%	3,12,930.95	66.59%
DSPGAFOF (Erstwhile known as DSPGAF)	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)	5,755.81	97.62%	6,512.94	94.12%	10,442.43	99.04%
DSPESEF	DSP Equity Savings Fund	67,113.04	69.54%	39,961.89	74.52%	31,173.70	73.88%
DSPN50EWIF (Erstwhile known as DSPENF)	DSP Nifty 50 Equal Weight Index Fund (Erstwhile known as DSP Equal Nifty 50 Fund)	1,19,340.35	99.83%	50,270.67	99.88%	31,634.02	100.03%
DSPAF	DSP Arbitrage Fund	2,70,218.99	70.91%	85,054.64	72.89%	99,344.13	66.75%
DSPHF	DSP Healthcare Fund	2,31,222.99	98.30%	1,20,154.52	99.96%	1,29,171.95	100.05%
DSPN50IF	DSP Nifty 50 Index Fund	50,480.34	99.88%	29,990.18	99.95%	18,150.99	100.00%
DSPNN50IF	DSP Nifty Next 50 Index Fund	46,716.23	99.76%	23,838.00	100.00%	18,439.75	100.10%
DSPQF	DSP Quant Fund	1,20,997.18	99.79%	1,20,124.60	99.97%	1,33,095.56	99.56%
DSPVF	DSP Value Fund	79,221.52	98.08%	56,142.62	95.48%	57,725.67	96.46%
DSPN50EWETF	DSP Nifty 50 Equal Weight ETF	17,413.60	99.98%	5,128.32	99.95%	3,856.05	99.76%
DSPN50ETF	DSP Nifty 50 ETF	25,228.10	99.99%	1,035.34	99.51%	2,251.26	99.64%
DSPNM150Q50ETF	DSP Nifty Midcap 150 Quality 50 ETF	8,081.92	99.86%	6,741.78	99.78%	3,975.44	99.81%
DSPGIFOF	DSP Global Innovation Fund of Fund	76,021.68	99.18%	43,618.53	97.78%	13,476.76	93.28%
DSPNM150Q50IF	DSP Nifty Midcap 150 Quality 50 Index Fund	20,979.79	99.92%	14,064.57	99.79%		
DSPNBETF	DSP NIFTY BANK ETF	21,555.60	99.97%	5,965.25	99.92%		
DSPSETF	DSP Silver ETF	9,695.04	97.45%	4,075.89	97.44%		
DSPGETF	DSP Gold ETF	30,499.16	97.32%				

The table below summarises the sensitivity on Fund's net assets attributable to holders of redeemable units and Profit /loss to movement in the prices of each equity & equity related security

Scheme code	Particulars	31-Mar-24	31-Mar-23	31-Mar-22
DSPFCF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	9,353.00	7,437.20	7,565.87
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	9,353.00	7,437.20	7,565.87
DSPITF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	3,157.42	1,764.50	1,428.79
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	3,157.42	1,764.50	1,428.79
DSPEOF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	10,601.03	6,939.76	6,427.84
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	10,601.03	6,939.76	6,427.84
DSPMCF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	14,712.56	12,330.85	13,340.09
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	14,712.56	12,330.85	13,340.09
DSPTEF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	3,393.08	2,485.42	2,610.51
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	3,393.08	2,485.42	2,610.51
DSPETSF (Erstwhile known as DSPTSF)	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	13,713.39	10,018.32	9,739.74
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	13,713.39	10,018.32	9,739.74
DSPWAF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	16.85	24.72	63.82
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	16.85	24.72	63.82
DSPSCF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	12,080.92	8,501.55	8,278.70
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	12,080.92	8,501.55	8,278.70
DSPEBF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	6,064.15	5,321.27	5,550.38
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	6,064.15	5,321.27	5,550.38
DSPNITETF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	47.42	-	-
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	47.42	-	-
DSPNPBETF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	113.99	-	-
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	113.99	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme code	Particulars	31-Mar-24	31-Mar-23	31-Mar-22
DSPNPSUBETF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	16.57	-	-
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	16.57	-	-
DSPBSESETF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	6.89	-	-
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	6.89	-	-
DSPMAF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	1,194.93	-	-
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	1,194.93	-	-
DSPGEFOF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	21.15	-	-
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	21.15	-	-
DSPBFSF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	527.48	-	-
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	527.48	-	-
DSPNS250Q50IF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	61.93	-	-
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	61.93	-	-
DSPMTCF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	734.14	-	-
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	734.14	-	-
DSPNH CETF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	8.25	-	-
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	8.25	-	-
DSPRSF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	42.24	46.32	53.77
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	42.24	46.32	53.77
DSPNRNEF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	910.78	666.44	815.65
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	910.78	666.44	815.65
DSPWGFOF(Erstwhile known as DSPWGF)	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	789.28	878.17	938.35
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	789.28	878.17	938.35
DSPWEF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	135.47	164.15	156.47
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	135.47	164.15	156.47
DSPWMF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	148.97	189.33	205.29
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	148.97	189.33	205.29
DSPFF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	2,112.22	1,714.32	1,829.66
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	2,112.22	1,714.32	1,829.66
DSPUSFEF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	876.88	745.79	717.00
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	876.88	745.79	717.00
DSPDAAF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	932.99	1,466.69	1,891.53
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	932.99	1,466.69	1,891.53
DSPGAFOF (Erstwhile known as DSPGAF)	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	57.56	65.13	104.42
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	57.56	65.13	104.42
DSPESF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	361.22	232.10	192.58
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	361.22	232.10	192.58
DSPN50EWIF(Erstwhile known as DSPENF)	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	1,193.40	502.71	316.34
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	1,193.40	502.71	316.34
DSPAF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	(20.25)	(5.41)	(4.85)
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	(20.25)	(5.41)	(4.85)
DSPHF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	2,312.23	1,201.55	1,291.72
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	2,312.23	1,201.55	1,291.72
DSPN50IF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	504.80	299.90	181.51
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	504.80	299.90	181.51

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme code	Particulars	31-Mar-24	31-Mar-23	31-Mar-22
DSPNN50IF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	467.16	238.38	184.40
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	467.16	238.38	184.40
DSPQF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	1,209.97	1,201.25	1,330.96
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	1,209.97	1,201.25	1,330.96
DSPVF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	736.17	526.67	532.94
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	736.17	526.67	532.94
DSPN50EWETF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	174.14	51.28	38.56
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	174.14	51.28	38.56
DSPN50ETF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	252.28	10.35	22.51
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	252.28	10.35	22.51
DSPNM150Q50ETF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	80.82	67.42	39.75
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	80.82	67.42	39.75
DSPGIFOF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	760.22	436.19	134.77
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	760.22	436.19	134.77
DSPNM150Q50IF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	209.80	140.65	-
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	209.80	140.65	-
DSPNBETF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	215.56	59.65	-
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	215.56	59.65	-
DSPSETF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	96.95	40.76	-
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	96.95	40.76	-
DSPGETF	Effect on net assets attributable to holders of redeemable units of an increase in price by 1%	304.99	-	-
	Effect on net assets attributable to holders of redeemable units of a decrease in price by 1%	304.99	-	-

(b) Currency risk

Schemes with investments in overseas securities are susceptible to currency risk. The risk arises when the fund engages in transactions denominated in foreign currencies, exposing it to fluctuations in exchange rates. Specifically, currency risk emerges as the value of future transactions, recognized monetary assets, and liabilities denominated in foreign currencies fluctuates due to changes in foreign exchange rates. DSPAM does not hedge any currency risk and thus the scheme's overseas investments continues to be exposed to the fluctuations in exchange rates.

Currency risk exposure

Refer Annexure 6 "Forex Exposure" for overall exposure of the scheme to foreign currency risk expressed in INR.

Annexure 6**Exposure of the scheme to foreign currency risk expressed in INR**

i) Market Risks

a) Foreign Exchange Risk

Below is the overall exposure of the Company to foreign currency risk expressed in INR:

Scheme Name	Financial Assets	As at 31st March 2024	As at 31st March 2023	As at 1st April 2022
DSPWAF	Balances with Bank	0.00	0.00	0.00
DSPWAF	OVERSEAS MUTUAL FUND	1,684.70	2,471.71	6,382.22
DSPWAF	Receivables	0.00	48.51	0.00
DSPMAF	ADR	2,093.95	0.00	0.00
DSPMAF	Balances with Bank	14.87	0.00	0.00
DSPMAF	EQUITY - OVERSEAS	3,226.02	0.00	0.00
DSPMAF	OVERSEAS EXCHANGE TRADED FUND - EQUITY	23,304.69	0.00	0.00
DSPMAF	Receivables	6.73	0.00	0.00
DSPUSTFOF	Balances with Bank	0.00	0.00	0.00
DSPUSTFOF	OVERSEAS EXCHANGE TRADED FUND - DEBT	6,385.11	0.00	0.00
DSPUSTFOF	Receivables	0.00	0.00	0.00
DSPNRNEF	Balances with Bank	0.00	0.00	0.00

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme Name	Financial Assets	As at 31st March 2024	As at 31st March 2023	As at 1st April 2022
DSPNRNEF	OVERSEAS MUTUAL FUND	15,029.73	15,872.80	14,817.23
DSPNRNEF	Receivables	0.00	0.00	997.84
DSPWGF(Firstwhile known as DSPWGF)	Balances with Bank	0.84	0.00	0.00
DSPWGF(Firstwhile known as DSPWGF)	OVERSEAS EXCHANGE TRADED FUND - EQUITY	15,844.56	923.88	0.00
DSPWGF(Firstwhile known as DSPWGF)	OVERSEAS MUTUAL FUND	63,082.98	86,893.16	93,835.10
DSPWGF(Firstwhile known as DSPWGF)	Receivables	0.00	0.00	246.38
DSPWEF	Balances with Bank	0.00	0.00	0.00
DSPWEF	OVERSEAS MUTUAL FUND	13,547.07	16,415.01	15,647.43
DSPWEF	Receivables	0.00	0.00	0.00
DSPWMF	Balances with Bank	0.00	0.00	0.00
DSPWMF	OVERSEAS MUTUAL FUND	14,897.32	18,932.72	20,529.24
DSPWMF	Receivables	0.00	0.00	143.28
DSPUSFEF	Balances with Bank	0.00	0.00	0.00
DSPUSFEF	OVERSEAS MUTUAL FUND	87,688.31	74,578.79	71,699.85
DSPUSFEF	Receivables	0.00	0.00	0.00
DSPGAFOF (Firstwhile known as DSPGAF)	Balances with Bank	0.83	0.00	0.00
DSPGAFOF (Firstwhile known as DSPGAF)	OVERSEAS EXCHANGE TRADED FUND - DEBT	59.40	0.00	0.00
DSPGAFOF (Firstwhile known as DSPGAF)	OVERSEAS MUTUAL FUND	5,755.81	6,512.94	10,442.43
DSPGAFOF (Firstwhile known as DSPGAF)	Receivables	0.00	0.00	0.00
DSPHF	Balances with Bank	0.53	0.83	0.89
DSPHF	EQUITY - OVERSEAS	24,661.96	11,222.69	16,723.60
DSPHF	OVERSEAS EXCHANGE TRADED FUND - EQUITY	2,457.41	1,996.05	2,293.08
DSPHF	Receivables	0.00	0.00	0.00
DSPVF	ADR	874.56	0.00	0.00
DSPVF	Balances with Bank	0.35	0.83	0.76
DSPVF	EQUITY - OVERSEAS	5,742.91	3,979.96	4,555.04
DSPVF	OVERSEAS EXCHANGE TRADED FUND - EQUITY	2,857.67	0.00	0.00
DSPVF	OVERSEAS MUTUAL FUND	14,768.92	13,603.65	12,130.56
DSPVF	Receivables	2.81	0.00	0.00
DSPGIFOF	Balances with Bank	0.39	15.14	8.72
DSPGIFOF	OVERSEAS EXCHANGE TRADED FUND - EQUITY	49,333.21	24,200.21	13,476.76
DSPGIFOF	OVERSEAS MUTUAL FUND	26,688.47	19,418.32	0.00
DSPGIFOF	Receivables	0.00	0.00	0.00

The above exposure includes the trade payable on the respective date.

- i) Market Risks
- b) Foreign Currency Sensitivity

The below table demonstrates the effect on net assets attributable to redeemable units and Profit /loss of an increase / decrease in the foreign currency exchange rate, with all other variables held constant, of the Fund's profit (due to changes in the fair value of monetary assets and liabilities). For a 1% weakening of the INR against the relevant currency, there would be an impact on the profit, and the balances below would be negative.

Scheme Name	Particular	As at 31st March 2024	As at 31st March 2023	As at 1st April 2022
DSPWAF	Impact if weakening of the INR against the relevant currency by 1%	16.85	25.20	63.82
DSPWAF	Impact if strengthening of the INR against the relevant currency by 1%	16.85	25.20	63.82
DSPMAF	Impact if weakening of the INR against the relevant currency by 1%	286.46	-	-
DSPMAF	Impact if strengthening of the INR against the relevant currency by 1%	286.46	-	-
DSPUSTFOF	Impact if weakening of the INR against the relevant currency by 1%	69.51	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

Scheme Name	Particular	₹ in Lacs		
		As at 31st March 2024	As at 31st March 2023	As at 1st April 2022
DSPUSTFOF	Impact if strengthening of the INR against the relevant currency by 1%	69.51	-	-
DSPNRNEF	Impact if weakening of the INR against the relevant currency by 1%	150.30	158.73	158.15
DSPNRNEF	Impact if strengthening of the INR against the relevant currency by 1%	150.30	158.73	158.15
DSPWGFOF (Erstwhile known as DSPWGF)	Impact if weakening of the INR against the relevant currency by 1%	789.28	878.17	940.81
DSPWGFOF (Erstwhile known as DSPWGF)	Impact if strengthening of the INR against the relevant currency by 1%	789.28	878.17	940.81
DSPWEF	Impact if weakening of the INR against the relevant currency by 1%	135.47	164.15	156.47
DSPWEF	Impact if strengthening of the INR against the relevant currency by 1%	135.47	164.15	156.47
DSPWMF	Impact if weakening of the INR against the relevant currency by 1%	148.97	189.33	206.73
DSPWMF	Impact if strengthening of the INR against the relevant currency by 1%	148.97	189.33	206.73
DSPUSFEF	Impact if weakening of the INR against the relevant currency by 1%	876.88	745.79	717.00
DSPUSFEF	Impact if strengthening of the INR against the relevant currency by 1%	876.88	745.79	717.00
DSPGAFOF (Erstwhile known as DSPGAF)	Impact if weakening of the INR against the relevant currency by 1%	58.16	65.13	104.42
DSPGAFOF (Erstwhile known as DSPGAF)	Impact if strengthening of the INR against the relevant currency by 1%	58.16	65.13	104.42
DSPHF	Impact if weakening of the INR against the relevant currency by 1%	271.20	132.20	190.18
DSPHF	Impact if strengthening of the INR against the relevant currency by 1%	271.20	132.20	190.18
DSPVF	Impact if weakening of the INR against the relevant currency by 1%	242.47	175.84	166.86
DSPVF	Impact if strengthening of the INR against the relevant currency by 1%	242.47	175.84	166.86
DSPGIFOF	Impact if weakening of the INR against the relevant currency by 1%	760.22	436.34	134.85
DSPGIFOF	Impact if strengthening of the INR against the relevant currency by 1%	760.22	436.34	134.85

Foreign currency sensitivity

Refer Annexure 6 "Forex Sensitivity" which demonstrates the sensitivity to a reasonably possible change in the foreign currency exchange rate, with all other variables held constant, Net assets attributable to holder of redeemable units & the profit /loss (due to changes in the fair value of monetary assets and liabilities). For a one per cent weakening of the INR against the relevant currency, there would be a comparable impact on the profit

(c) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Schemes with investments in debt securities are susceptible to Interest rate risk.

Moreover, stress testing are conducted monthly according to SEBI-mandated parameters to assess the potential impact on Net Asset Value (NAV) based on fluctuations in interest rates and the same is compared to the thresholds defined at industry level by AMFI & at individual scheme level defined by DSP Mutual Fund.

Refer Annexure 7 "Exposure to Debt Securities" for the exposure of the Fund's financial assets and financial liabilities as at 31 March 2024, 31st March 2023 and 1st April 2022:

Please Refer Annexure 7 "Interest Rate Sensitivity" which demonstrates the impact on the profit as at March 31, 2024, if prevailing interest rates had risen or declined by one per cent, assuming a parallel shift in the yield curve with all other variables held constant. In practice, actual results may differ from this sensitivity analysis and the difference could be material.

Annexure 7

Exposure of the Fund's financial assets and financial liabilities as at 31 March 2024, 31st March 2023 and 1st April 2022

i) Market Risks

Scheme Name		31-Mar-24			31-Mar-23			01-Apr-22		
		Fixed	Floating	Total	Fixed	Floating	Total	Fixed	Floating	Total
DSPEBF	Debt Exposure	2,24,135.71	-	2,24,135.71	1,80,114.34	-	1,80,114.34	1,63,347.35	-	1,63,347.35
DSPGF	Debt Exposure	72,477.03	-	72,477.03	40,540.22	2,997.01	43,537.23	29,620.53	-	29,620.53
DSPSF	Debt Exposure	3,55,838.26	-	3,55,838.26	3,10,602.24	-	3,10,602.24	1,96,060.22	-	1,96,060.22
DSPMAF	Debt Exposure	28,026.61	-	28,026.61	-	-	-	-	-	-
DSPRSF	Debt Exposure	12,434.89	-	12,434.89	13,245.11	-	13,245.11	15,146.76	-	15,146.76
DSPBF	Debt Exposure	34,927.62	-	34,927.62	33,143.52	-	33,143.52	30,861.24	-	30,861.24
DSPSTF	Debt Exposure	2,86,401.40	-	2,86,401.40	2,89,394.82	-	2,89,394.82	2,62,714.26	-	2,62,714.26
DSPSBF	Debt Exposure	88,573.25	-	88,573.25	43,729.16	-	43,729.16	42,097.62	-	42,097.62
DSPUSF	Debt Exposure	2,15,657.55	-	2,15,657.55	2,30,914.84	-	2,30,914.84	2,78,225.55	-	2,78,225.55
DSPCRF	Debt Exposure	18,248.19	-	18,248.19	17,303.99	-	17,303.99	17,323.64	-	17,323.64
DSPPLF	Debt Exposure	8,03,698.36	-	8,03,698.36	9,34,943.94	-	9,34,943.94	7,06,669.13	-	7,06,669.13

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme Name		31-Mar-24			31-Mar-23			01-Apr-22		
		Fixed	Floating	Total	Fixed	Floating	Total	Fixed	Floating	Total
DSPBPDF	Debt Exposure	2,26,625.61	-	2,26,625.61	2,46,696.59	-	2,46,696.59	2,42,240.75	-	2,42,240.75
	IRS	-	(26.25)	(26.25)	-	8.49	8.49	-	-	-
DSPDAAF	Debt Exposure	97,074.23	-	97,074.23	1,14,724.60	-	1,14,724.60	1,37,441.53	-	1,37,441.53
DSP10YGF	Debt Exposure	4,740.15	-	4,740.15	4,957.82	-	4,957.82	5,526.47	-	5,526.47
DSPLDF	Debt Exposure	4,08,102.29	-	4,08,102.29	2,95,593.76	12,424.54	3,08,018.30	3,06,621.15	-	3,06,621.15
	IRS	-	(3.42)	(3.42)	-	-	-	-	-	-
DSPESF	Debt Exposure	23,913.62	-	23,913.62	12,595.46	-	12,595.46	6,799.44	-	6,799.44
DSPAF	Debt Exposure	97,689.15	-	97,689.15	27,251.78	-	27,251.78	40,519.93	-	40,519.93
DSPCBF	Debt Exposure	2,51,224.22	-	2,51,224.22	2,19,050.75	-	2,19,050.75	2,37,668.04	-	2,37,668.04
DSPOF	Debt Exposure	15,975.99	-	15,975.99	13,455.87	-	13,455.87	11,981.13	-	11,981.13
DSP FMP - Series 250 - 39M	Debt Exposure	-	-	-	-	-	-	5,991.98	-	5,991.98
DSP FMP - Series 251 - 38M	Debt Exposure	-	-	-	-	-	-	2,587.49	-	2,587.49
DSPFRF	Debt Exposure	56,202.40	24,341.27	80,543.67	45,781.48	28,526.74	74,308.22	1,82,158.41	-	1,82,158.41
	IRS	-	(14.47)	(14.47)	-	165.57	165.57	-	42.20	42.20
DSPFMP - Series 264 - 60M - 17D	Debt Exposure	4,473.55	-	4,473.55	4,317.92	-	4,317.92	4,046.54	-	4,046.54
DSPNSPG2028IF	Debt Exposure	2,22,052.33	-	2,22,052.33	1,95,439.24	-	1,95,439.24	22,145.30	-	22,145.30
DSP FMP Series 267 - 1246 Days	Debt Exposure	62,760.96	-	62,760.96	58,349.69	-	58,349.69	-	-	-
DSP FMP Series 268 - 1281 Days	Debt Exposure	11,336.24	-	11,336.24	10,564.20	-	10,564.20	-	-	-
DSP FMP SERIES 269 - 160 Days	Debt Exposure	-	-	-	21,557.93	-	21,557.93	-	-	-
DSPCSPG2033IF	Debt Exposure	33,851.30	-	33,851.30	28,796.07	-	28,796.07	-	-	-
DSPNSPG2027IF	Debt Exposure	7,830.32	-	7,830.32	7,152.74	-	7,152.74	-	-	-
DSP FMP Series 270 - 1144 Days	Debt Exposure	17,014.74	-	17,014.74	15,828.00	-	15,828.00	-	-	-

Impact on the Net assets attributable to holder of redeemable units and profit/loss as at March 31, 2024, if prevailing interest rates had risen or declined by one per cent

FINANCIAL RISK MANAGEMENT

i) Market Risks

Interest rate sensitivity analysis on Fixed income securities: -

Scheme Name	Values	31-Mar-24	31-Mar-23	01-Apr-22
DSPEBF	Impact if Yield moves up by 1%	(53.21)	(39.69)	40.34
	Impact if Yield moves down by 1%	53.21	39.69	40.34
DSPGF	Impact if Yield moves up by 1%	(75.41)	(23.48)	(7.17)
	Impact if Yield moves down by 1%	75.41	23.48	7.17
DSPSF	Impact if Yield moves up by 1%	(30.35)	(27.09)	(17.23)
	Impact if Yield moves down by 1%	30.35	27.09	17.23
DSPMAF	Impact if Yield moves up by 1%	(9.23)	-	-
	Impact if Yield moves down by 1%	9.23	-	-
DSPRSF	Impact if Yield moves up by 1%	(3.30)	(2.71)	(3.33)
	Impact if Yield moves down by 1%	3.30	2.71	3.33
DSPBF	Impact if Yield moves up by 1%	(11.35)	(11.19)	(10.06)
	Impact if Yield moves down by 1%	11.35	11.19	10.06
DSPSTF	Impact if Yield moves up by 1%	(81.10)	(74.34)	(38.57)
	Impact if Yield moves down by 1%	81.10	74.34	38.57
DSPSBF	Impact if Yield moves up by 1%	(90.20)	(25.86)	(11.86)
	Impact if Yield moves down by 1%	90.20	25.86	11.86

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme Name	Values	31-Mar-24	31-Mar-23	01-Apr-22
DSPUSF	Impact if Yield moves up by 1%	(9.99)	(8.99)	(11.69)
	Impact if Yield moves down by 1%	9.99	8.99	11.69
DSPCRF	Impact if Yield moves up by 1%	(4.49)	(2.93)	(3.68)
	Impact if Yield moves down by 1%	4.49	2.93	3.68
DSPLF	Impact if Yield moves up by 1%	(11.28)	(12.66)	(8.43)
	Impact if Yield moves down by 1%	11.28	12.66	8.43
DSPBPDF	Impact if Yield moves up by 1%	(121.07)	(60.99)	(35.50)
	Impact if Yield moves down by 1%	121.07	60.99	35.50
DSPDAAF	Impact if Yield moves up by 1%	(26.94)	(26.62)	(9.99)
	Impact if Yield moves down by 1%	26.94	26.62	9.99
DSP10YGF	Impact if Yield moves up by 1%	(3.17)	(3.31)	(3.77)
	Impact if Yield moves down by 1%	3.17	3.31	3.77
DSPLDF	Impact if Yield moves up by 1%	(38.68)	(27.06)	(22.34)
	Impact if Yield moves down by 1%	38.68	27.06	22.34
DSPESF	Impact if Yield moves up by 1%	(6.96)	(2.72)	(0.35)
	Impact if Yield moves down by 1%	6.96	2.72	0.35
DSPAF	Impact if Yield moves up by 1%	(5.35)	(1.52)	(1.02)
	Impact if Yield moves down by 1%	5.35	1.52	1.02
DSPCBF	Impact if Yield moves up by 1%	(61.50)	(71.24)	(92.15)
	Impact if Yield moves down by 1%	61.50	71.24	92.15
DSPOF	Impact if Yield moves up by 1%	(0.03)	(0.06)	(0.06)
	Impact if Yield moves down by 1%	0.03	0.06	0.06
DSP FMP - Series 250 - 39M	Impact if Yield moves up by 1%	-	-	(0.08)
	Impact if Yield moves down by 1%	-	-	0.08
DSP FMP - Series 251 - 38M	Impact if Yield moves up by 1%	-	-	(0.04)
	Impact if Yield moves down by 1%	-	-	0.04
DSPFRF	Impact if Yield moves up by 1%	(30.09)	(17.14)	(55.34)
	Impact if Yield moves down by 1%	30.09	17.14	55.34
DSPFMP - Series 264 - 60M - 17D	Impact if Yield moves up by 1%	(0.99)	(1.30)	(1.54)
	Impact if Yield moves down by 1%	0.99	1.30	1.54
DSPNSPG2028IF	Impact if Yield moves up by 1%	(70.07)	(74.98)	(10.03)
	Impact if Yield moves down by 1%	70.07	74.98	10.03
DSP FMP Series 267 - 1246 Days	Impact if Yield moves up by 1%	(12.26)	(16.99)	-
	Impact if Yield moves down by 1%	12.26	16.99	-
DSP FMP Series 268 - 1281 Days	Impact if Yield moves up by 1%	(1.96)	(2.67)	-
	Impact if Yield moves down by 1%	1.96	2.67	-
DSP FMP SERIES 269 - 160 Days	Impact if Yield moves up by 1%	-	(0.28)	-
	Impact if Yield moves down by 1%	-	0.28	-
DSPCSPG2033IF	Impact if Yield moves up by 1%	(21.05)	(19.24)	-
	Impact if Yield moves down by 1%	21.05	19.24	-
DSPNSPG2027IF	Impact if Yield moves up by 1%	(2.26)	(2.57)	-
	Impact if Yield moves down by 1%	2.26	2.57	-
DSP FMP Series 270 - 1144 Days	Impact if Yield moves up by 1%	(3.32)	(4.60)	-
	Impact if Yield moves down by 1%	3.32	4.60	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

ii) Credit risk

Credit risk is the risk that the Fund will incur a loss because its counterparties fail to discharge their contractual obligations. The Fund is exposed to the risk of credit-related losses that can occur as a result of a counterparty or issuer being unable or unwilling to honour its contractual obligations.

Schemes with investment in debt securities are subject to Credit risk, which pertains to the possibility of financial loss should the issuer of a bond or money market instrument default on interest and/or principal payments. This risk stems from uncertainty regarding the issuer's capacity or willingness to fulfil contractual obligations. Additionally, even in the absence of default, the security's price may fluctuate in response to anticipated changes in the issuer's credit rating, particularly pronounced in non-exchange traded instruments where counterparties lack the support of an exchange clearing house.

To mitigate this risk, DSPAM employs a governance framework. The Board oversees the approval of the Credit Risk Assessment (CRA) policy, while a dedicated Credit Committee, comprising the Managing Director & CEO, Head of Risk, and Head of Fixed Income, is responsible for regularly evaluating the effectiveness of the CRA policy to ensure continuous risk management. Furthermore, the committee is authorized to establish, modify, and revoke limits for issuers, with any adjustments triggered by early warning indicators meticulously documented. A dedicated team of credit risk professionals periodically evaluates and reviews the universe of the issuer's creditability and updates the credit committee about the same.

DSPAM further assesses the credit risk of its schemes through tools mandated by SEBI such as the Risk-o-meter and PRC (Potential Risk Class). Additionally, stress testing scenarios are conducted monthly as per SEBI mandated parameters to gauge the potential impact on Net Asset Value (NAV) due to adverse credit events and the same is compared to the thresholds defined at industry level by AMFI & at individual scheme level defined by DSP Mutual Fund.

The Fund is also exposed to credit risk on cash and cash equivalents, balances with banks and other financial assets. These instruments carry very minimal credit risk based on the financial position of parties and Fund's historical experience of dealing with the parties. No assets are considered impaired and no amounts have been written off in the period.

The funds adhered to the sector concentration norms as specified in the Regulation. Few Mutual Fund Schemes, by mandate, restricts its investments only to a particular sector; there arises a risk called concentration risk. If the sector, for any reason, fails to perform, the portfolio value will plummet and the Investment Manager will not be able to diversify the investment in any other sector. Investments under such funds will be in the financial instruments across a few selected sectors. Hence the concentration risks could be high (will vary scheme to scheme).

For significant sector concentrations: Refer Annexure 19 Industry wise classification of investments

Write off policy

Financial assets are written off either partially or in their entirety when the Management has reasons to believe that the amounts are not recoverable within a foreseeable future. The investments may be written off if there is a default in the payment of principal or interest on maturity / call date and interest payment date respectively. The Fund may write-off financial assets that are subject to enforcement activity. The Fund may still seek to recover amounts it is legally entitled to recover in full, but which have been fully / partially written off due to no reasonable expectation of full recovery. Any subsequent recoveries are credited to the scheme's Revenue Account.

Expected Credit Loss principles

In accordance with Ind AS 109, the Fund uses 'Expected Credit Loss' (ECL) model, for evaluating impairment of financial assets other than those measured at fair value through profit and loss (FVTPL).

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

- The 12-months expected credit losses (expected credit losses that result from those default events on the financial instrument that are possible within 12 months after the reporting date); or
- Full lifetime expected credit losses (expected credit losses that result from all possible default events over the life of the financial instrument) to the extent of receivables from issuers which are due but not received. "

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

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

Cash and Cash Equivalents and Balances with Bank

The schemes hold cash and cash equivalents and other bank balances, the credit worthiness of such banks and financial institutions is evaluated by the management on an ongoing basis and is considered to be high and accordingly it carries low credit risk and hence expected credit loss is immaterial. Thus, no assets are considered impaired and no amount have been written off in the period.

Other Financial assets

Other financial assets include security interest receivable and other deposits which has low credit risk as they are settled in short term and there has been no significant increase in the risk of default since initial recognition hence expected credit loss is immaterial.

The main concentration of credit risk to which the Fund is exposed to arises from the Fund's investments in debt securities such as Corporate Bond, Certificates of deposit, Commercial paper, State Government Securities and Central Government Securities, etc. These classes of financial assets are not subject to IND AS 109's impairment requirements as they are measured at FVTPL. The carrying value of these assets represents the Fund's maximum exposure to credit risk on financial instruments not subject to the Ind AS 109 impairment requirements on the respective reporting dates. Hence, no separate maximum exposure to credit risk disclosure is provided for these instruments.

Refer Annexure 8 "Rating Level Exposure" for analysis of the Fund's portfolio of such assets by rating agency category.

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

Annexure 8

Analysis of the Fund's portfolio by rating categories

The Fund's portfolio of assets by rating agency category:

₹ in Lacs

Credit Ratings	DSPEBF		DSPGF		DSPSF		DSPMAF		DSPRSF	
	As at 31st March 2024									
	Carrying value	% to net Asset								
A1+	21,394.68	2.43%			3,10,425.44	83.91%	4,953.00	3.25%		
AA										
AA-										
AA+	17,463.58	1.98%					5,015.99	3.29%		
AAA	97,905.82	11.12%					12,523.36	8.21%	6,804.81	39.10%
AAA(CE)										
Sovereign	87,371.63	9.92%	72,477.03	95.95%	45,412.82	12.28%	5,534.27	3.63%	5,630.08	32.35%

Credit Ratings	DSPEBF		DSPGF		DSPSF		DSPMAF		DSPRSF	
	As at 31st March 2024									
	Carrying value	% to net Asset								
A1+	12,206.68	1.70%			2,64,234.99	81.36%				
AA										
AA-										
AA+	6,441.24	0.90%								
AAA	71,537.54	9.95%							10,053.12	54.51%
AAA(CE)										
Sovereign	89,928.88	12.51%	43,537.23	76.09%	46,367.26	14.28%			3,191.98	17.31%

Credit Ratings	DSPEBF		DSPGF		DSPSF		DSPMAF		DSPRSF	
	As at 31st March 2024									
	Carrying value	% to net Asset								
A1+	14,468.82	1.94%			1,57,721.81	69.46%				
AA	4,328.45	0.58%								
AA-										
AA+	1,532.27	0.21%								
AAA	37,863.41	5.07%							11,055.02	51.89%
AAA(CE)										
Sovereign	1,05,154.40	14.08%	29,620.53	71.37%	38,338.41	16.88%			4,091.74	19.21%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Credit Ratings	DSPBF		DSPSTF		DSPSBF		DSPUSF		DSPCRF	
	As at 31st March 2024									
	Carrying value	% to net Asset								
A1+	4,762.74	13.25%	35,644.45	11.90%			1,47,268.39	66.11%		
AA									12,722.49	65.17%
AA-									994.03	5.09%
AA+			35,453.94	11.83%						
AAA	25,210.63	70.14%	1,53,423.93	51.21%	10,083.61	10.82%	43,839.19	19.68%	1,002.72	5.14%
AAA(CE)			4,916.92	1.64%						
Sovereign	4,954.26	13.78%	56,962.16	19.01%	78,489.64	84.24%	24,549.97	11.02%	3,528.95	18.08%

Credit Ratings	DSPBF		DSPSTF		DSPSBF		DSPUSF		DSPCRF	
	As at 31st March 2023									
	Carrying value	% to net Asset								
A1+	4,641.78	13.48%	8,442.36	2.77%			1,86,938.82	79.11%		
AA									9,892.66	48.53%
AA-									2,515.22	12.34%
AA+			13,531.68	4.44%	2,504.86	4.79%	4,189.95	1.77%		
AAA	19,024.56	55.24%	1,76,400.93	57.82%			7,069.82	2.99%		
AAA(CE)			4,849.34	1.59%						
Sovereign	9,477.18	27.52%	86,170.52	28.25%	41,224.31	78.89%	32,716.25	13.85%	4,896.11	24.02%

Credit Ratings	DSPBF		DSPSTF		DSPSBF		DSPUSF		DSPCRF	
	As at 1st April 2022									
	Carrying value	% to net Asset								
A1+	9,611.22	27.01%	37,531.94	13.18%	4,781.89	9.10%	2,22,575.88	75.24%		
AA							2,149.81	0.73%	10,626.16	39.84%
AA-									2,155.70	8.08%
AA+	1,021.51	2.87%							1,991.94	7.47%
AAA	12,388.99	34.82%	1,80,767.46	63.49%	9,704.74	18.48%	15,140.00	5.12%		
AAA(CE)			5,019.43	1.76%						
Sovereign	7,839.51	22.03%	39,395.44	13.84%	27,610.99	52.57%	38,359.86	12.97%	2,549.84	9.56%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Credit Ratings	DSPLF		DSPBPDF		DSPDAAF		DSP10YGF		DSPLDF	
	As at 31st March 2024									
	Carrying value	% to net Asset								
A1+	6,14,947.08	91.34%	12,401.00	5.22%	4,788.82	1.56%			1,66,426.15	39.58%
AA										
AA-										
AA+					12,482.72	4.06%				
AAA	5,000.42	0.74%	1,56,467.20	65.86%	38,042.06	12.37%			1,76,672.55	42.02%
AAA(CE)										
Sovereign	1,83,750.86	27.29%	57,757.42	24.31%	41,760.62	13.58%	4,740.15	96.06%	65,003.59	15.46%

Credit Ratings	DSPLF		DSPBPDF		DSPDAAF		DSP10YGF		DSPLDF	
	As at 31st March 2023									
	Carrying value	% to net Asset								
A1+	6,09,137.77	64.91%	23,662.79	9.18%	4,822.88	1.34%			1,52,042.38	48.18%
AA										
AA-										
AA+										
AAA	13,478.74	1.44%	1,53,889.65	59.69%	67,437.17	18.80%			92,826.12	29.42%
AAA(CE)										
Sovereign	3,12,327.44	33.28%	69,144.15	26.82%	42,464.54	11.84%	4,957.82	96.48%	63,149.80	20.01%

Credit Ratings	DSPLF		DSPBPDF		DSPDAAF		DSP10YGF		DSPLDF	
	As at 1st April 2022									
	Carrying value	% to net Asset								
A1+	5,30,066.40	61.94%	63,649.13	23.88%	11,973.73	2.55%			1,34,091.69	40.33%
AA										
AA-										
AA+					1,004.21	0.21%				
AAA	34,067.43	3.98%	1,25,845.37	47.22%	70,858.81	15.08%			1,13,393.58	34.10%
AAA(CE)										
Sovereign	1,42,535.31	16.66%	52,746.24	19.79%	53,604.78	11.41%	5,526.47	96.56%	59,135.88	17.79%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Credit Ratings	DSPEF		DSPAF		DSPCBF		DSPOF		DSP FMP - Series 250 - 39M	
	As at 31st March 2024									
	Carrying value	% to net Asset	Carrying value	% to net Asset						
A1+	2,458.78	2.55%	43,974.05	11.54%						
AA										
AA-										
AA+										
AAA	7,427.34	7.70%	2,499.86	0.66%	2,14,474.64	81.94%	43,839.19	19.68%	1,002.72	5.14%
AAA(CE)										
Sovereign	14,027.51	14.53%	979.09	0.26%	36,749.58	14.04%	15,975.99	12.99%	3,528.95	18.08%

Credit Ratings	DSPEF		DSPAF		DSPCBF		DSPOF		DSP FMP - Series 250 - 39M	
	As at 31st March 2023									
	Carrying value	% to net Asset	Carrying value	% to net Asset						
A1+	4,762.68	8.88%	9,847.51	8.44%						
AA										
AA-										
AA+										
AAA					1,56,892.82	61.57%				
AAA(CE)										
Sovereign	7,832.78	14.61%	2,945.28	2.52%	62,157.93	24.39%	13,455.87	6.45%	4,896.11	24.02%

Credit Ratings	DSPEF		DSPAF		DSPCBF		DSPOF		DSP FMP - Series 250 - 39M	
	As at 1st April 2022									
	Carrying value	% to net Asset	Carrying value	% to net Asset						
A1+										
AA										
AA-										
AA+										
AAA	2,543.07	6.03%			1,65,942.65	66.72%			2,589.74	42.52%
AAA(CE)										
Sovereign	4,256.37	10.09%	40,519.93	27.22%	71,725.39	28.84%	11,981.13	3.82%	2,549.84	9.56%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Credit Ratings	DSP FMP - Series 251 - 38M		DSPFRF		DSPFMP - Series 264 - 60M - 17D		DSPNSPG2028IF		DSP FMP Series 267 - 1246 Days	
	As at 31st March 2024		As at 31st March 2024		As at 31st March 2024		As at 31st March 2024		As at 31st March 2024	
	Carrying value	% to net Asset	Carrying value	% to net Asset	Carrying value	% to net Asset	Carrying value	% to net Asset	Carrying value	% to net Asset
A1+			7,272.11	8.28%	4,788.82	1.56%			1,66,426.15	39.58%
AA										
AA-										
AA+			8,491.56	9.66%	12,482.72	4.06%				
AAA			7,384.38	8.40%	38,042.06	12.37%			1,76,672.55	42.02%
AAA(CE)										
Sovereign			57,395.62	65.31%	4,473.55	95.97%	2,22,052.33	96.83%	62,760.96	99.93%

Credit Ratings	DSP FMP - Series 251 - 38M		DSPFRF		DSPFMP - Series 264 - 60M - 17D		DSPNSPG2028IF		DSP FMP Series 267 - 1246 Days	
	As at 31st March 2023		As at 31st March 2023		As at 31st March 2023		As at 31st March 2023		As at 31st March 2023	
	Carrying value	% to net Asset	Carrying value	% to net Asset	Carrying value	% to net Asset	Carrying value	% to net Asset	Carrying value	% to net Asset
A1+	6,09,137.77	64.91%	23,662.79	9.18%	4,822.88	1.34%			1,52,042.38	48.18%
AA										
AA-										
AA+										
AAA	13,478.74	1.44%	1,53,889.65	59.69%	67,437.17	18.80%			92,826.12	29.42%
AAA(CE)										
Sovereign			74,308.22	95.96%	4,317.92	99.34%	1,95,439.24	91.09%	58,349.69	99.94%

Credit Ratings	DSP FMP - Series 251 - 38M		DSPFRF		DSPFMP - Series 264 - 60M - 17D		DSPNSPG2028IF		DSP FMP Series 267 - 1246 Days	
	As at 1st April 2022		As at 1st April 2022		As at 1st April 2022		As at 1st April 2022		As at 1st April 2022	
	Carrying value	% to net Asset	Carrying value	% to net Asset	Carrying value	% to net Asset	Carrying value	% to net Asset	Carrying value	% to net Asset
A1+	5,30,066.40	61.94%	63,649.13	23.88%	11,973.73	2.55%			1,34,091.69	40.33%
AA										
AA-										
AA+					1,004.21	0.21%				
AAA	756.77	28.58%	1,25,845.37	47.22%	70,858.81	15.08%			1,13,393.58	34.10%
AAA(CE)										
Sovereign			1,82,158.41	93.54%	4,046.54	96.16%	22,145.30	76.00%	59,135.88	17.79%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Credit Ratings	DSP FMP Series 268 - 1281 Days		DSP FMP SERIES 269 - 160 Days		DSPCSPG2033IF		DSPNSPG2027IF		DSP FMP Series 270 - 1144 Days	
	As at 31st March 2024		As at 31st March 2024		As at 31st March 2024		As at 31st March 2024		As at 31st March 2024	
	Carrying value	% to net Asset	Carrying value	% to net Asset	Carrying value	% to net Asset	Carrying value	% to net Asset	Carrying value	% to net Asset
A1+										
AA										
AA-										
AA+										
AAA										
AAA(CE)										
Sovereign	11,336.24	97.90%			33,851.30	96.86%	7,830.32	96.23%	17,014.74	99.76%

Credit Ratings	DSP FMP Series 268 - 1281 Days		DSP FMP SERIES 269 - 160 Days		DSPCSPG2033IF		DSPNSPG2027IF		DSP FMP Series 270 - 1144 Days	
	As at 31st March 2023		As at 31st March 2023		As at 31st March 2023		As at 31st March 2023		As at 31st March 2023	
	Carrying value	% to net Asset	Carrying value	% to net Asset	Carrying value	% to net Asset	Carrying value	% to net Asset	Carrying value	% to net Asset
A1+			17,765.78	81.55%						
AA										
AA-										
AA+										
AAA			3,792.15	17.41%						
AAA(CE)										
Sovereign	10,564.20	97.89%			28,796.07	90.91%	7,152.74	83.80%	15,828.00	99.82%

Credit Ratings	DSP FMP Series 268 - 1281 Days		DSP FMP SERIES 269 - 160 Days		DSPCSPG2033IF		DSPNSPG2027IF		DSP FMP Series 270 - 1144 Days	
	As at 1st April 2022		As at 1st April 2022		As at 1st April 2022		As at 1st April 2022		As at 1st April 2022	
	Carrying value	% to net Asset	Carrying value	% to net Asset	Carrying value	% to net Asset	Carrying value	% to net Asset	Carrying value	% to net Asset
A1+										
AA										
AA-										
AA+										
AAA										
AAA(CE)										
Sovereign	4,256.37	10.09%	40,519.93	27.22%	71,725.39	28.84%	11,981.13	3.82%	2,549.84	9.56%

iii) Liquidity risks

Liquidity risk is the risk that the Fund will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Fund's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Fund's reputation.

Schemes with investment in Equity and Fixed Income securities are susceptible to Liquidity risk, which represents the risk of difficulty in unwinding assets/positions in an adequate time frame with limited market price impact, due to nature of the market i.e. over the counter, insufficient market depth (event based or otherwise) or a market disruption/dislocation, which may lead to a failure to pay out investor redemptions or other liabilities.

For open ended debt scheme, DSPAM uses the following measures to manage Liquidity Risk management:

- (i) The Fund manages liquidity risk by maintaining adequate reserves, banking facilities and by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities. Additionally, adequate borrowing facilities are available to take care of redemption pressures either through TREPS borrowing or Bank borrowing.
- (ii) DSPAM adopts the Liquidity Risk Management framework mandated by SEBI and AMFI which helps estimates liquidity requirement by determining liquidity risk arising from the liability side and tries to covers all potential liquidity risk scenarios up to agreed confidence interval and has mandated remedial measures both for managing the risk on an ongoing basis (LRaR & LCRaR) as well as action plan in case there is a difference between actual outcome and projected outcome. The Liquidity risk management framework primarily evaluates the Asset Liability Mismatch (ALM) which addresses the gap in the estimated potential liquidity requirement over a 30-day period & 90-day period compared with investment / assets liquidity to meet the potential liability.

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

- (iii) DSPAM periodically stress test the scheme portfolio to addresses the asset side risk from a Liquidity Risk perspective at an aggregate portfolio level and evaluate the stress in terms of its impact on the NAV of the scheme. The stress test is performed using the methodology and periodicity as mandated by AMFI in consultation to SEBI to assess the potential impact on Net Asset Value (NAV) on account of adverse market event and the same is compared to the thresholds defined at industry level by AMFI & at individual scheme level defined by DSP Mutual Fund.
- (iv) DSPAM has enabled Swing Pricing policy for specified open ended debt scheme to help in case of severe liquidity stress at an AMC level or a severe dysfunction at market level, the Swing Pricing offers the contingency plan in case of extreme exigencies.
- (v) DSPAM participates by investing through specified open ended debt schemes in the Corporate Debt Market Development Fund (CDMDF). CDMDF is set up as a scheme of the Trust registered as an Alternative Investment Fund ('AIF') in accordance with the SEBI (Alternative Investment Funds) Regulations, 2012 ("AIF Regulations"). The objective of the CDMDF is to help to develop the corporate debt market by providing backstop facility at the time of market dislocation to benefit the wider corporate debt market. The primary motive to set up a back stop facility is to instil confidence amongst the participants in the corporate debt/bond market during times of market dislocation and to enhance the secondary market liquidity. Further, in times of market dislocation, the aforesaid specified debt-oriented schemes of DSP Mutual Fund shall have access to sell corporate debt securities held in the portfolio and CDMDF shall purchase listed corporate debt securities from the said schemes. The trigger and period for which the backstop facility will be open shall be as decided by SEBI.

Refer Annexure 4 for maturity analysis of financial liabilities of the Fund based on contractually agreed undiscounted cashflows.

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

23 FIRST-TIME ADOPTION OF IND AS

23.1 Overall Principle:

The fund has prepared financial statements which comply with Ind AS applicable for year/period ending on 31 March 2024, together with the comparative period data as at and for the year ended 31 March 2023, as described in the summary of material accounting policies. In preparing these financial statements, the fund's opening balance sheet was prepared as at 01 April 2022, the fund's date of transition to Ind AS.

23.2 Notes to Adjustment

Under the previous GAAP and in accordance with SEBI circular, brokerage & transaction costs incurred for purpose of execution of trade upto 0.12% in case of cash market transactions and upto 0.05% in case of derivatives transactions and taxes incurred for the purpose of execution of trade were capitalised in cost of investment.

Under Ind AS and in accordance with SEBI circular, brokerage and transaction costs including taxes incurred for the purpose of execution of trade is expensed out i.e. charged to Revenue Account instead of capitalization.

- i) Reconciliation of net asset attributable to unitholders as previously reported under Previous GAAP and that computed under Ind AS for both the Ind AS transition date and as at 31 March 2023:
 - a) As at transition date: Please refer the Annexure 2 Reconciliations and explanations of the effect of the transition from Indian GAAP to Ind AS on the Fund's Net assets attributable to unitholders note for movement within reserves as on the Ind AS transition date.
 - b) As at 31 March 2023: Please refer the Annexure 2 Reconciliations and explanations of the effect of the transition from Indian GAAP to Ind AS on the Fund's Net assets attributable to unitholders note for movement within reserves as on 31st March 2023. Such transition has resulted in decrease in revenue reserves and increase in unrealised appreciation reserve as at 31 March 2023.

There is no net resultant impact on net assets attributable to unitholders due to this adjustment as at transition date and 31 March 2023.

Figures have been re-grouped and re-classified as per Ind AS as at transition date and for the comparative period.

Reconciliation of Statement of Cash Flows for the year ended 31 March 2023: Figures have been re-grouped and re-classified as per SEBI New format. Accordingly TREPS shown as Other current Asset in FY23 in Previous GAAP is shown as part of Cash and Cash Equivalent in IND AS. Refer the Note 1- Cash and Cash Equivalents for the same. To that extent Cash Flow statement has been adjusted for FY23 in line with FY24.

23.3 Mandatory exceptions and optional exemptions availed

Set out below are the applicable Ind AS 101 mandatory exceptions and optional exemptions applied in the transition from previous GAAP to Ind AS, which were considered to be material or significant by the fund:

Mandatory Exceptions:

1) Use of Estimates

Ind AS 101 prescribes that an entity's estimates in accordance with Ind AS at the date of transition to Ind AS shall be consistent with estimates made for the same date in accordance with previous GAAP (after adjustments to reflect any difference in accounting policies), unless there is objective evidence that those estimates were in error. The estimates at 1 April 2022 are consistent with those made for the same dates in accordance with Indian GAAP.

2) Classification and measurement of financial assets

The Fund has classified the financial assets in accordance with Ind AS 109 on the basis of facts and circumstances that exist at the date of transition to Ind AS.

3) Impairment of other financial assets

The Fund has applied the exception related impairment of other financial assets given in Ind AS 101. It has used reasonable and supportable information that is available without undue cost or effort to determine the credit risk at the date that financial assets were initially recognized and compared that to the credit risk as at 1 April 2022.

Optional Exemptions availed:

There are no optional exemption availed by the Fund

23.4 Reconciliations between Ind AS and previous GAAP:

There are no material adjustments on transition to Ind AS on total net assets value and profit of the schemes. The impact of transaction cost on revenue reserves and unrealized appreciation reserves has been disclosed in Annexure 2 "Reconciliation between Ind AS and Indian GAAP".

Cash Flow reconciliation for the year ended 31 March 2024

There are no material adjustments on transition to Ind AS in the Statement of Cash Flows for the year ended 31 March 2024.

24 CAPITAL MANAGEMENT

The Fund is not subject to externally imposed capital requirements and has no restrictions on issue and redemption of units. The Fund's objective for managing capital are:

1. To invest the capital in investments in order to meet its objective.
2. To achieve consistent returns while safeguarding capital by investing in a diversified portfolio,

The management of the Fund's capital position is undertaken by the Investment Manager.

25 Following securities were pledged towards Settlement Guarantee Fund - Securities Segment (SS) & (TREPS) /collateral for Collateralised Borrowing and Lending Obligations (CBLO) with the Clearing Corporation of India Limited and Professional Clearing member for derivative segment

As at March 31, 2024

₹ in Lacs

Segment	Scheme	Security	Face value / Units*	Carrying Value
TREPs	DSPNSPG2027IF	7.38% GOI 20JUN2027	10,00,000	18,21,42,731
TREPs	DSPESF	7.38% GOI 20JUN2027	1,00,00,000	65,59,15,650
TREPs	DSPFRF	7.38% GOI 20JUN2027	1,00,00,000	20,18,20,200
TREPs	DSPSTF	7.32% GOI BOND 13NOV2030	5,00,00,000	1,26,68,43,750
TREPs	DSPNSPG2028IF	GOI 07.17% 08JAN28	1,00,00,000	3,96,90,38,297
TREPs	DSPRSF	5.63% GOI 12APR2026	1,00,00,000	2,87,31,938
TREPs	DSPBPDF	7.18% GOVERNMENT ON INDIA 14AUG2033 GSEC	5,00,00,000	65,55,52,950
TREPs	DSPGF	7.18% GOI 24-Jul-2037	2,00,00,000	2,36,78,31,800

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Segment	Scheme	Security	Face value / Units*	Carrying Value
TREPs	DSPBF	7.10% GOVERNMENT OF INDIA 18APR29	1,00,00,000	40,07,38,800
TREPs	DSPAF	364 DAYS T-BILL 01AUG24	1,00,00,000	4,88,56,900
TREPs	DSPDAAF	7.32% GOI BOND 13NOV2030	5,00,00,000	76,01,06,250
TREPs	DSLDF	7.38% GOI 20JUN2027	1,00,00,000	25,22,75,250
TREPs	DSPEBF	GOI 07.59% 11JAN26	5,00,00,000	2,77,54,76,000
TREPs	DSPCBF	7.38% GOI 20JUN2027	1,00,00,000	3,17,86,68,150
TREPs	DSPSF	364 DAYS 06MAR25 T-BILL	10,00,00,000	1,87,68,06,000
TREPs	DSPUSF	182 DAYS T-BILL - 11JUL2024	2,00,00,000	19,62,10,200
TREPs	DSPCRF	7.18% GOVERNMENT ON INDIA 14AUG2033 GSEC	1,00,00,000	25,21,35,750
TREPs	DSPSBF	7.18% GOI 24-Jul-2037	1,00,00,000	2,26,70,73,000
TREPs	DSPDF	91 DAYS T-BILL 11APR24	10,00,00,000	1,14,79,08,150
TREPs	DSPDF	182 DAYS T-BILL 11APR24	5,00,00,000	4,99,09,050
TREPs	DSP10YGF	7.18% GOVERNMENT ON INDIA 14AUG2033 GSEC	1,00,00,000	47,40,15,210
TREPs	DSPCSPG2033IF	7.26% GOI 22AUG2032	50,00,000	1,54,33,90,818
TREPs	DSPLF	91 DAYS T-BILL 16MAY24	4,00,00,00,000	3,96,71,08,000
TREPs	DSPLF	182 DAYS 23MAY24 T-BILL	4,12,00,00,000	4,95,25,50,000
TREPs	DSPLF	182 DAYS T-BILL 13JUN24	1,00,00,00,000	98,64,32,000
TREPs	DSPLF	91 DAYS 13JUN24 T-BILL	2,00,00,00,000	1,97,28,64,000
TREPs	DSPLF	182 DAYS T-BILL 06JUN24	50,00,00,000	49,38,58,500
TREPs	DSPLF	182 DAYS T-BILL 30MAY24	2,45,00,00,000	2,42,36,52,700
TREPs	DSPLF	91 DAYS 09MAY24 T-BILL	65,00,00,000	64,54,97,450
TREPs	DSPLF	91 DAYS 20JUN24 T-BILL	2,42,00,00,000	2,38,87,83,691
TREPs	DSPLF	91 DAYS T-BILL 30MAY24	50,00,00,000	49,46,23,000
SS	DSPNSPG2027IF	7.38% GOI 20JUN2027	1,90,00,000	18,21,42,731
SS	DSPESF	7.38% GOI 20JUN2027	4,00,00,000	65,59,15,650
SS	DSPFRF	7.38% GOI 20JUN2027	19,00,00,000	20,18,20,200
SS	DSPSTF	7.32% GOI BOND 13NOV2030	95,00,00,000	1,26,68,43,750
SS	DSPRSF	5.63% GOI 12APR2026	1,50,00,000	2,87,31,938
SS	DSPEBF	5.63% GOI 12APR2026	2,50,00,000	16,55,73,880
SS	DSPBPDF	7.18% GOVERNMENT ON INDIA 14AUG2033 GSEC	35,00,00,000	65,55,52,950
SS	DSPGF	7.18% GOI 24-Jul-2037	48,00,00,000	2,36,78,31,800
SS	DSPBF	7.10% GOVERNMENT OF INDIA 18APR29	4,00,00,000	40,07,38,800
SS	DSPAF	364 DAYS T-BILL 01AUG24	4,00,00,000	4,88,56,900
SS	DSPAF	182 DAYS T-BILL - 11JUL2024	5,00,00,000	4,90,52,550
SS	DSPDAAF	7.32% GOI BOND 13NOV2030	20,00,00,000	76,01,06,250
SS	DSLDF	7.38% GOI 20JUN2027	9,00,00,000	25,22,75,250
SS	DSLDF	7.06% GOI 10APR28	15,00,00,000	50,00,32,000
SS	DSPLF	182 DAYS 23MAY24 T-BILL	88,00,00,000	4,95,25,50,000
SS	DSPEBF	GOI 07.59% 11JAN26	43,00,00,000	2,77,54,76,000
SS	DSPCBF	7.38% GOI 20JUN2027	24,00,00,000	3,17,86,68,150
SS	DSPSF	364 DAYS 06MAR25 T-BILL	40,00,00,000	1,87,68,06,000
SS	DSPUSF	182 DAYS T-BILL - 11JUL2024	8,00,00,000	19,62,10,200
SS	DSPCRF	7.18% GOVERNMENT ON INDIA 14AUG2033 GSEC	4,00,00,000	25,21,35,750
SS	DSPSBF	7.18% GOI 24-Jul-2037	39,00,00,000	2,26,70,73,000
SS	DSPDF	91 DAYS T-BILL 11APR24	1,05,00,00,000	1,14,79,08,150
SS	DSPMAF	7.06% GOI 10APR28	5,00,00,000	15,00,09,600
SS	DSP10YGF	7.18% GOVERNMENT ON INDIA 14AUG2033 GSEC	4,00,00,000	47,40,15,210
SS	DSPCSPG2033IF	7.26% GOI 22AUG2032	6,50,00,000	1,54,33,90,818
F&O	DSPAF	DSP Savings Fund - Direct Plan - Growth	10,15,25,728	5,02,36,14,905
F&O	DSPAF	GLENMARK PHARMACEUTICALS	1,00,000	43,98,56,666
F&O	DSPAF	ZEE ENTERTAINMENT ENT LTD	20,00,000	54,03,45,000
F&O	DSPAF	BANK OF BARODA	22,00,000	85,11,25,568
F&O	DSPAF	AUROBINDO PHARMA LTD	4,00,000	48,74,33,375
F&O	DSPAF	STEEL AUTHORITY OF INDIA	10,00,000	25,34,64,000
F&O	DSPAF	BAJAJ FINSERV LTD.	1,51,000	25,47,96,750
F&O	DSPAF	RELIANCE INDUSTRIES LTD	2,45,000	1,06,68,40,300
F&O	DSPAF	TATA CONSULTANCY SERV LTD	40,000	49,58,75,678
F&O	DSPAF	TATA POWER CO LTD	8,90,000	45,10,14,075
F&O	DSPAF	BIOCON LIMITED.	4,25,000	12,21,69,375

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Segment	Scheme	Security	Face value / Units*	Carrying Value
F&O	DSPAF	UNITED SPIRITS LIMITED	50,000	8,17,79,425
F&O	DSPAF	STATE BANK OF INDIA	6,00,000	76,17,54,375
F&O	DSPAF	CANARA BANK	2,00,000	45,65,30,985
F&O	DSPAF	BAJAJ FINANCE LIMITED	15,000	32,42,24,938
F&O	DSPAF	INDUS TOWERS LIMITED	22,00,000	99,18,89,820
F&O	DSPAF	TATA STEEL LIMITED	10,00,000	21,34,36,575
F&O	DSPAF	HDFC BANK LTD	4,45,000	2,88,99,36,005
F&O	DSPAF	GAIL (INDIA) LTD	13,00,000	23,60,66,569
F&O	DSPAF	GMR INFRASTRUCTURE LTD.	40,00,000	81,24,30,000
F&O	DSPAF	LARSEN & TOUBRO LTD.	30,000	55,66,80,810
F&O	DSPDAAF	7.17% GS 2030	50,00,00,000	50,24,48,500
F&O	DSPDAAF	7.38% GS 2027	1,00,00,00,000	1,03,93,74,030
F&O	DSPDAAF	5.74% GS 2026	30,00,00,000	29,08,56,900
F&O	DSPDAAF	7.32% GS 2030	50,00,00,000	76,01,06,250
F&O	DSPDAAF	05/12/2024 MATURING 364 DTB	25,00,00,000	23,85,52,750
F&O	DSPDAAF	24/10/2024 MATURING 364 DTB	25,00,00,000	24,04,14,000
F&O	DSPDAAF	7.06% GS 2028	60,00,00,000	60,00,38,400
F&O	DSPESF	7.38% GS 2027	60,00,00,000.00	65,59,15,650.00
F&O	DSPESF	7.37% GS 2028	5,00,00,000.00	5,06,10,150.00
F&O	DSPESF	5.74% GS 2026	25,00,00,000.00	24,23,80,750.00

*Units in case of equity and mutual fund

As at March 31, 2023

Segment	Scheme	Security	Face value / Units*	Carrying Value
TREPs	DSPEBF	7.59% GOI 2026	5,00,00,000	2,77,89,30,000
TREPs	DSPGF	7.38% GOI 2027	2,00,00,000	1,00,69,74,000
TREPs	DSPSF	364 DAYS T-BILL 07032024	10,00,00,000	2,34,23,67,500
TREPs	DSPRSF	5.63% GOI 2026	1,00,00,000	2,82,92,388
TREPs	DSPBF	7.17% GOI 2028	1,00,00,000	69,92,30,000
TREPs	DSPSTF	7.38% GOI 2027	5,00,00,000	5,18,59,16,100
TREPs	DSPSBF	5.74% GOI 2026	2,00,00,000	7,16,13,450
TREPs	DSPUSF	182 DAYS T-BILL 06072023	5,00,00,000	73,66,32,000
TREPs	DSPCRF	5.22% GOI 2025	1,00,00,000	9,62,19,500
TREPs	DSPLF	182 DAYS T-BILL 18052023	6,00,00,00,000	9,91,34,30,000
TREPs	DSPLF	182 DAYS T-BILL 01062023	35,00,00,000	4,94,36,15,000
TREPs	DSPBPDF	5.74% GOI 2026	5,00,00,000	47,74,23,000
TREPs	DSPDAAF	5.22% GOI 2025	5,00,00,000	24,05,48,750
TREPs	DSP10YGF	7.26% GOI 2032	1,00,00,000	49,57,82,329
TREPs	DSPLDF	364 DAYS T-BILL 07032024	5,00,00,000	70,27,10,250
TREPs	DSPESF	7.38% GOI 2027	1,00,00,000	35,24,40,900
TREPs	DSPAF	364 DAYS T-BILL 20072023	1,00,00,000	4,89,84,350
TREPs	DSPCBF	6.79% GOI 2027	1,00,00,000	98,56,99,000
TREPs	DSPDF	182 DAYS T-BILL 13042023	15,00,00,000	59,86,91,400
TREPs	DSPFRF	7.38% GOI 2027	1,00,00,000	2,92,02,24,600
TREPs	DSPNSPG2028IF	7.17% GOI 2028	1,00,00,000	3,45,25,67,993
TREPs	DSPCSPG2033IF	7.26% GOI 2032	50,00,000	1,27,95,53,959
TREPs	DSPNSPG2027IF	7.38% GOI 2027	10,00,000	23,61,35,403
SS	DSPEBF	7.59% GOI 2026	43,00,00,000	2,77,89,30,000
SS	DSPGF	7.38% GOI 2027	18,00,00,000	1,00,69,74,000
SS	DSPSF	364 DAYS T-BILL 07032024	75,00,00,000	2,34,23,67,500
SS	DSPRSF	5.63% GOI 2026	4,00,00,000	2,82,92,388
SS	DSPBF	7.17% GOI 2028	4,00,00,000	69,92,30,000
SS	DSPSTF	7.38% GOI 2027	95,00,00,000	5,18,59,16,100
SS	DSPSBF	5.74% GOI 2026	5,50,00,000	7,16,13,450
SS	DSPSBF	6.54% GOI 2032	5,00,00,000	4,74,61,800
SS	DSPUSF	182 DAYS T-BILL 06072023	20,00,00,000	73,66,32,000
SS	DSPCRF	5.22% GOI 2025	4,00,00,000	9,62,19,500
SS	DSPLF	182 DAYS T-BILL 01062023	3,35,00,00,000	4,94,36,15,000
SS	DSPBPDF	5.74% GOI 2026	45,00,00,000	47,74,23,000

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Segment	Scheme	Security	Face value / Units*	Carrying Value
SS	DSPDAAF	5.22% GOI 2025	20,00,00,000	24,05,48,750
SS	DSP10YGF	7.26% GOI 2032	1,00,00,000	49,57,82,329
SS	DSP LDF	364 DAYS T-BILL 07032024	25,00,00,000	70,27,10,250
SS	DSPESF	7.38% GOI 2027	4,00,00,000	35,24,40,900
SS	DSPAF	364 DAYS T-BILL 20072023	4,00,00,000	4,89,84,350
SS	DSPCBF	6.79% GOI 2027	30,00,00,000	98,56,99,000
SS	DSP OF	91 DAYS T-BILL 20042023	40,00,00,000	39,86,16,400
SS	DSP OF	182 DAYS T-BILL 13042023	45,00,00,000	59,86,91,400
SS	DSPFRF	7.38% GOI 2027	19,00,00,000	2,92,02,24,600
SS	DSPNSPG2028IF	7.17% GOI 2028	30,00,00,000	3,45,25,67,993
SS	DSPCSPG2033IF	7.26% GOI 2032	6,50,00,000	1,27,95,53,959
SS	DSPNSPG2027IF	7.38% GOI 2027	1,90,00,000	23,61,35,403
F&O	DSPAF	DSP Savings Fund	3,14,40,701.00	1,44,58,98,251.67
F&O	DSPAF	IndusInd Bank Limited	60,000.00	18,02,16,562.50
F&O	DSPAF	Housing Development Finance Corporation Limited	45,000.00	33,86,89,500.00
F&O	DSPAF	State Bank of India	75,000.00	17,28,37,500.00
F&O	DSPAF	Tata Power Company Limited	3,40,000.00	9,18,19,406.25
F&O	DSPAF	ICICI Bank Limited	1,50,000.00	64,53,92,825.00
F&O	DSPAF	Reliance Industries Limited	57,000.00	51,10,82,712.50
F&O	DSPAF	Bharti Airtel Limited	45,000.00	7,68,47,400.00
F&O	DSPAF	Biocon Limited	1,60,000.00	10,25,14,680.00
F&O	DSPAF	Bajaj Finserv Limited	96,000.00	30,71,26,250.00
F&O	DSPAF	HDFC Bank Limited	25,000.00	21,15,75,347.50
F&O	DSPAF	Kotak Mahindra Bank Limited	75,000.00	94,82,15,520.00
F&O	DSPAF	Tata Motors Limited	1,00,000.00	8,45,49,240.00
F&O	DSPAF	State Bank of India	1,25,000.00	17,28,37,500.00
F&O	DSPAF	IndusInd Bank Limited	50,000.00	18,02,16,562.50
F&O	DSPAF	HDFC Bank Limited	50,000.00	21,15,75,347.50
F&O	DSPAF	Bharti Airtel Limited	25,000.00	7,68,47,400.00
F&O	DSPAF	Cipla Limited	50,000.00	9,18,96,025.00
F&O	DSPAF	LTIMindtree Limited	20,000.00	14,20,75,552.50
F&O	DSPAF	364 DAYS T-BILL 06072023	25,00,00,000	24,55,44,000
F&O	DSPDAAF	364 DAYS T-BILL 07122023	50,00,00,000	47,66,41,500
F&O	DSPDAAF	5.74% GOI 2026	1,65,00,00,000	1,67,09,80,500
F&O	DSPDAAF	7.38% GOI 2027	25,00,00,000	1,51,04,61,000
F&O	DSPESF	5.22% GOI 2025	10,00,00,000	9,62,19,500
F&O	DSPESF	5.63% GOI 2026	10,00,00,000	9,59,06,400
F&O	DSPESF	5.74% GOI 2026	25,00,00,000	23,87,11,500

*Units in case of equity and mutual fund

As at April 01, 2022

Segment	Scheme	Security	Face value / Units*	Carrying Value
TREPs	DSP EBF	5.63% GOI 12APR2026	5,00,00,000	2,95,95,81,000
TREPs	DSPESF	364 DAYS T-BILL 16MAR23	1,00,00,000	4,79,13,200
TREPs	DSPFRF	5.15% GOVERNMENT OF INDIA 09NOV25 G-SEC	15,00,00,000	5,96,42,87,200
TREPs	DSPSBF	5.63% GOI 12APR2026	5,00,00,000	1,23,31,58,750
TREPs	DSPNSPG2028IF	GOI 07.17% 08JAN28	1,00,00,000	46,35,19,350
TREPs	DSPSTF	364 DAYS T-BILL 16MAR23	5,00,00,000	47,91,32,000
TREPs	DSPRSF	07.32% GS 28JAN2024	1,00,00,000	15,59,90,250
TREPs	DSPBPDF	GOI 07.16% 20MAY23	5,00,00,000	77,03,93,250
TREPs	DSP10YGF	6.10% GOVERNMENT OF INDIA 12JUL31 G-SEC	1,00,00,000	55,26,47,084
TREPs	DSPGF	07.26% GS 2029	2,00,00,000	25,75,38,000
TREPs	DSPBF	364 DAYS T-BILL 16MAR23	1,00,00,000	4,79,13,200
TREPs	DSPAF	364 DAYS T-BILL 16MAR23	1,00,00,000	4,79,13,200
TREPs	DSPDAAF	364 DAYS T-BILL 16MAR23	5,00,00,000	47,91,32,000
TREPs	DSP LDF	GOI 06.84% 19DEC2022	5,00,00,000	2,03,50,02,000
TREPs	DSPCBF	GOI 06.79% 15MAY2027	1,00,00,000	4,58,97,12,000
TREPs	DSP OF	364 DAYS T-BILL 07APR22	20,00,00,000	19,98,90,000

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Segment	Scheme	Security	Face value / Units*	Carrying Value
TREPs	DSPSF	364 DAYS T-BILL 09MAR23 09MAR23 T-BILL	5,00,00,000	95,90,78,000
TREPs	DSPUSF	91 DAYS T-BILL - 12MAY2022	5,00,00,000	99,60,84,000
SS	DSPEBF	5.63% GOI 12APR2026	20,00,00,000	2,95,95,81,000
SS	DSPESF	364 DAYS T-BILL 16MAR23	4,00,00,000	4,79,13,200
SS	DSPFRF	5.15% GOVERNMENT OF INDIA 09NOV25 G-SEC	25,00,00,000	5,96,42,87,200
SS	DSPSBF	5.63% GOI 12APR2026	20,00,00,000	1,23,31,58,750
SS	DSPNSPG2028IF	GOI 07.17% 08JAN28	4,00,00,000	46,35,19,350
SS	DSPSTF	364 DAYS T-BILL 16MAR23	45,00,00,000	47,91,32,000
SS	DSPRSF	07.32% GS 28JAN2024	4,00,00,000	15,59,90,250
SS	DSPBPDF	GOI 07.16% 20MAY23	70,00,00,000	77,03,93,250
SS	DSP10YGF	6.10% GOVERNMENT OF INDIA 12JUL31 G-SEC	1,00,00,000	55,26,47,084
SS	DSPGF	07.26% GS 2029	23,00,00,000	25,75,38,000
SS	DSPBF	364 DAYS T-BILL 16MAR23	4,00,00,000	4,79,13,200
SS	DSPAF	364 DAYS T-BILL 16MAR23	4,00,00,000	4,79,13,200
SS	DSPDAAF	364 DAYS T-BILL 16MAR23	20,00,00,000	47,91,32,000
SS	DSPPDF	GOI 06.84% 19DEC2022	75,00,00,000	2,03,50,02,000
SS	DSPCBF	GOI 06.79% 15MAY2027	30,00,00,000	4,58,97,12,000
SS	DSPSF	364 DAYS T-BILL 09MAR23 09MAR23 T-BILL	45,00,00,000	95,90,78,000
SS	DSPUSF	91 DAYS T-BILL - 12MAY2022	30,00,00,000	99,60,84,000
SS	DSPSBF	GOI 06.79% 15MAY2027	25,00,00,000	25,49,84,000
SS	DSPSBF	GOI 07.17% 08JAN28	25,00,00,000	25,75,10,750
SS	DSPGF	5.63% GOI 12APR2026	15,00,00,000	73,98,95,250
SS	DSPEBF	GOI 07.16% 20MAY23	10,00,00,000	1,54,07,86,500
SS	DSPEBF	GOI 07.59% 11JAN26	10,00,00,000	2,63,12,90,000
SS	DSPAF	364 DAYS T-BILL 16FEB23	5,00,00,000	4,81,16,900
SS	DSPSTF	91 DAYS T-BILL - 12MAY2022	50,00,00,000	49,80,42,000
SS	DSPDF	364 DAYS T-BILL 21APR22	1,00,00,00,000	99,82,23,000
SS	DSPEBF	5.63% GOI 12APR2026	3,00,00,000	2,95,95,81,000
SS	DSPDF	91 DAYS T-BILL 05MAY22	3,00,00,000	2,99,02,50,000
F&O	DSPAF	364 DAYS T-BILL 02NOV22	60,00,00,000	58,52,45,400
F&O	DSPAF	GOI 08.35% 14MAY22	40,00,00,000	40,22,29,600
F&O	DSPAF	GOI 08.15% 11JUN22	1,60,00,00,000	1,61,32,27,200
F&O	DSPAF	5.09% GOI 13APR2022	80,00,00,000	80,04,54,400
F&O	DSPAF	GOI 06.84% 19DEC2022	30,00,00,000	30,52,50,300
F&O	DSPAF	364 DAYS T-BILL 21APR22	25,00,00,000	24,95,55,750
F&O	DSPDAAF	364 DAY TBILL 16JUN2022	50,00,00,000	49,61,29,500
F&O	DSPDAAF	364 DAYS T-BILL 21APR22	65,00,00,000	64,88,44,950
F&O	DSPDAAF	5.09% GOI 13APR2022	1,90,00,00,000	1,90,10,79,200
F&O	DSPDAAF	364 DAYS T-BILL 07APR22	25,00,00,000	24,98,62,500
F&O	DSPDAAF	GOI 08.35% 14MAY22	25,00,00,000	25,13,93,500
F&O	DSPDAAF	182 DAYS T-BILL 16JUN22	47,00,00,000	46,63,61,730
F&O	DSPDAAF	364 DAYS T-BILL 02NOV22	10,00,00,000	9,75,40,900
F&O	DSPESF	5.09% GOI 13APR2022	10,00,00,000	10,00,56,800
F&O	DSPESF	364 DAYS T-BILL 07APR22	10,00,00,000	9,99,45,000
F&O	DSPESF	364 DAYS T-BILL 02NOV22	10,00,00,000	9,75,40,900
F&O	DSPESF	GOI 08.15% 11JUN22	5,00,00,000	5,04,13,350
F&O	DSPESF	182 DAYS T-BILL 16JUN22	3,00,00,000	2,97,67,770

26 Investments:

- a. Investments of the Schemes, except for Government Securities, are registered in the name of the Schemes/Trustees for the benefits of the Schemes' unit holders. Investments in Government Securities are held in the name of the Fund.
- b. Investments made in foreign securities

Scheme	Investment in foreign securities as % to net assets as of March 31, 2024	Investment in foreign securities as % to net assets as of March 31, 2023	Investment in foreign securities as % to net assets as of April 01, 2022
DSPWGFOF(Erstwhile known as DSPWGF)	98.98%	99.16%	99.22%
DSPWEF	98.56%	96.20%	99.17%
DSPWMF	97.56%	96.47%	99.04%
DSPWAF	99.33%	98.78%	99.04%
DSPUSFEF	98.61%	96.03%	98.16%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme	Investment in foreign securities as % to net assets as of March 31, 2024	Investment in foreign securities as % to net assets as of March 31, 2023	Investment in foreign securities as % to net assets as of April 01, 2022
DSPGAFOF (Erstwhile known as DSPGAF)	98.63%	94.12%	99.04%
DSPNRNEF	15.17%	23.44%	17.65%
DSPHF	11.53%	11.00%	14.73%
DSPVF	30.02%	29.91%	27.88%
DSPGIFOF	99.18%	97.78%	93.28%
DSPMAF	18.77%	N.A.	-
DSPUSTFOF	86.52%	N.A.	-

c. Unhedged foreign currency position

As of March 31, 2024:

Particulars	DSPWGFOF(Erstwhile known as DSPWGF)		DSPWEF	
	Amount in USD Million	Amount in INR	Amount in USD Million	Amount in INR
Investment	94.67	78,927.54	16.25	13,547.07
Receivables	-	-	-	-
Payables	0.57	476.76	-	-

Particulars	DSPWGFOF(Erstwhile known as DSPWGF)		DSPWEF	
	Amount in USD Million	Amount in INR	Amount in USD Million	Amount in INR
Investment	17.87	14,897.32	2.02	1,684.70
Receivables	-	-	-	-
Payables	-	-	-	-

Particulars	DSPWGFOF(Erstwhile known as DSPWGF)		DSPWEF	
	Amount in USD Million	Amount in INR	Amount in USD Million	Amount in INR
Investment	105.17	87,688.31	6.97	5,815.20
Receivables	-	-	-	-
Payables	-	-	-	-

Particulars	DSPWGFOF(Erstwhile known as DSPWGF)		DSPWEF	
	Amount in USD Million	Amount in INR	Amount in USD Million	Amount in INR
Investment	18.03	15,029.73	32.53	27,119.37
Receivables	-	-	-	-
Payables	-	-	-	-

Particulars	DSPWGFOF(Erstwhile known as DSPWGF)		DSPWEF	
	Amount in USD Million	Amount in INR	Amount in USD Million	Amount in INR
Investment	28.83	24,244.06	91.18	76,021.68
Receivables	-	-	-	-
Payables	2.89	2,411.77	-	-

Particulars	DSPWGFOF(Erstwhile known as DSPWGF)		DSPWEF	
	Amount in USD Million	Amount in INR	Amount in USD Million	Amount in INR
Investment	33.02	28,624.66	7.66	6,385.11
Receivables	-	-	-	-
Payables	4.54	3,787.06	0.39	324.37

As of March 31, 2023:

Particulars	DSPWGFOF		DSPWEF	
	Amount in USD Million	Amount in INR	Amount in USD Million	Amount in INR
Investment	106.81	87,817	19.97	16,415
Receivables	-	-	-	-
Payables	-	-	-	-

Particulars	DSPWMF		DSPWAF	
	Amount in USD Million	Amount in INR	Amount in USD Million	Amount in INR
Investment	23.03	18,933	3.01	2,472
Receivables	-	-	-	-
Payables	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Particulars	DSPUSFEF		DSPGAF	
	Amount in USD Million	Amount in INR	Amount in USD Million	Amount in INR
Investment	90.71	74,579	7.92	6,513
Receivables	-	-	-	-
Payables	-	-	-	-

Particulars	DSPNRNEF		DSPHF	
	Amount in USD Million	Amount in INR	Amount in USD Million	Amount in INR
Investment	19.31	15,873	16.08	13,219
Receivables	-	-	-	-
Payables	-	-	-	-

Particulars	DSPVF		DSPGIFO	
	Amount in USD Million	Amount in INR	Amount in USD Million	Amount in INR
Investment	21.39	17,584	53.05	43,619
Receivables	-	-	-	-
Payables	-	-	-	-

As of March 31, 2022:

Particulars	DSPWGFOF		DSPWEF	
	Amount in USD Million	Amount in INR	Amount in USD Million	Amount in INR
Investment	123.78	93,835.10	20.64	15,647.43
Receivables	-	-	-	-
Payables	-	-	-	-

Particulars	DSPWMF		DSPWAF	
	Amount in USD Million	Amount in INR	Amount in USD Million	Amount in INR
Investment	27.08	20,529.24	8.42	6,382.22
Receivables	0.19	143.28	-	-
Payables	-	-	-	-

Particulars	DSPUSFEF		DSPGAF	
	Amount in USD Million	Amount in INR	Amount in USD Million	Amount in INR
Investment	94.58	71,699.85	13.77	10,442.43
Receivables	-	-	-	-
Payables	-	-	-	-

Particulars	DSPNRNEF		DSPHF	
	Amount in USD Million	Amount in INR	Amount in USD Million	Amount in INR
Investment	19.55	14,817.23	25.08	19,016.68
Receivables	-	-	-	-
Payables	-	-	-	-

- d. Investments made in companies which have invested more than five percent of the net asset value of the Schemes of DSP Mutual Fund in terms of Regulation 25 (11):
- Investment in companies includes investment in immediate subsidiaries. Further, information in respect of subsidiaries is restricted to latest information available in public domain
 - Investments in various schemes have been made in accordance with investment objectives of the respective scheme
 - Purchases represents purchases (including derivatives transactions, fixed deposits and inter Scheme transactions) made during the year/period prescribed under regulation 25(11).
 - Value represents closing market value of investments as on March 31, 2024.

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

Annexure 9

Investments made in companies which have invested more than five percent of the net asset value of the Schemes of DSP Mutual Fund in terms of Regulation 25 (11)

2023-2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSP FMP SERIES 269 - 160 Days	DSPA F	DSPBF	DSPBFSF	DSPBPDF
Bajaj Auto Limited	DSPNSPG2028IF	Purchased during the year/period	-	20,127.60	-	-	-
		Value of investments	-	-	-	-	-
Bajaj Finance Limited	DSPLF, DSPOF	Purchased during the year/period	-	28,198.31	9,999.06	3,256.55	-
		Value of investments	-	4,929.21	4,999.52	3,253.41	-
Bharti Airtel Limited	DSPLF	Purchased during the year/period	-	5,030.38	-	-	-
		Value of investments	-	(8.52)	-	-	-
Cholamandalam Investment and Finance Company Limited	DSPOF	Purchased during the year/period	-	6,950.23	-	1,765.91	-
		Value of investments	-	(2.90)	-	1,764.80	-
Eicher Motors Limited	DSP FMP Series 267 - 1246 Days	Purchased during the year/period	-	2,616.54	-	-	-
		Value of investments	-	(0.62)	-	-	-
GAIL (India) Limited	DSPOF	Purchased during the year/period	-	17,474.73	-	-	9,924.39
		Value of investments	-	(16.30)	-	-	9,942.79
Graphite India Limited	DSP FMP Series 268 - 1281 Days, DSPNSPG2027IF, DSPUSTFOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
HCL Technologies Limited	DSPLDF	Purchased during the year/period	-	3,283.32	-	-	-
		Value of investments	-	-	-	-	-
Hero Fincorp Limited	DSPOF	Purchased during the year/period	968.34	-	-	-	-
		Value of investments	-	-	-	-	-
Hindalco Industries Limited	DSPOF	Purchased during the year/period	-	3,865.27	-	-	-
		Value of investments	-	(3.39)	-	-	-
Indraprastha Gas Limited	DSPUSF	Purchased during the year/period	-	6,690.54	-	-	-
		Value of investments	-	-	-	-	-
InterGlobe Aviation Limited	DSPLDF, DSPOF, DSPSF	Purchased during the year/period	-	2,642.54	-	-	-
		Value of investments	-	(8.10)	-	-	-
ITC Limited	DSP FMP Series 267 - 1246 Days, DSPCSPG2033IF, DSPLF, DSPOF	Purchased during the year/period	-	16,848.13	-	-	-
		Value of investments	-	(15.90)	-	-	-
Jamnagar Utilities & Power Private Limited	DSPOF, DSPSF	Purchased during the year/period	-	-	2,500.00	-	-
		Value of investments	-	-	2,509.15	-	-
Kansai Nerolac Paints Limited	DSP FMP SERIES 269 - 160 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
L&T Metro Rail Hyderabad Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Larsen & Toubro Limited	DSPBFSF, DSPBPDF, DSPOF	Purchased during the year/period	-	34,162.01	-	-	-
		Value of investments	-	(42.04)	-	-	-
Life Insurance Corporation Of India	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Maruti Suzuki India Limited	DSPBPDF, DSPOF	Purchased during the year/period	-	5,015.18	-	-	-
		Value of investments	-	-	-	-	-
National Bank for Agriculture and Rural Development	DSPLF	Purchased during the year/period	-	2,474.14	6,495.04	-	61,072.39
		Value of investments	-	-	2,506.22	-	18,521.58
Piramal Capital & Housing Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Piramal Enterprises Limited	DSPOF	Purchased during the year/period	-	56,523.27	-	-	-
		Value of investments	-	(42.81)	-	-	-
Punjab National Bank	DSPGF	Purchased during the year/period	1,148.00	47,930.43	-	-	-
		Value of investments	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSP FMP SERIES 269 - 160 Days	DSPAF	DSPBF	DSPBFSF	DSPBPDF
REC Limited	DSPOF	Purchased during the year/period	-	10,376.16	2,507.40	2,927.27	41,793.53
		Value of investments	-	(9.81)	-	3,041.56	12,626.32
Reliance Industries Limited	DSPFRF, DSPSBF	Purchased during the year/period	-	1,97,475.95	2,597.34	-	-
		Value of investments	-	(70.18)	2,599.32	-	-
Reliance Jio Infocomm Limited	DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Reliance Retail Ventures Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Sikka Ports & Terminals Limited	DSPOF, DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
State Bank of India	DSPLDF, DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	(57.04)	-	-	13,168.64
Sun TV Network Limited	DSP FMP Series 268 - 1281 Days	Purchased during the year/period	-	1,336.96	-	-	-
		Value of investments	-	(0.11)	-	-	-
Tata Capital Limited	DSPOF	Purchased during the year/period	-	-	-	-	5,000.00
		Value of investments	-	-	-	-	4,982.79
Tata Consultancy Services Limited	DSPLF, DSPOF	Purchased during the year/period	-	24,648.43	-	-	-
		Value of investments	-	(39.66)	-	-	-
Tata Motors Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Power Company Limited	DSPOF	Purchased during the year/period	-	49,462.84	-	-	-
		Value of investments	-	(35.47)	-	-	-
Tata Sons Private Limited	DSPLF	Purchased during the year/period	-	21,562.31	-	-	5,000.00
		Value of investments	-	(12.69)	-	-	-
Union Bank of India	DSPUSF	Purchased during the year/period	-	-	-	109.95	-
		Value of investments	-	-	-	124.42	-
Wipro Limited	DSP FMP Series 268 - 1281 Days, DSPOF	Purchased during the year/period	-	6,410.37	-	-	-
		Value of investments	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPBSEETF	DSPCBF	DSPCRF	DSPDAAF	DSPEBF
Bajaj Auto Limited	DSPNSPG2028IF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Bajaj Finance Limited	DSPLF, DSPOF	Purchased during the year/period	17.86	12,491.02	-	27,008.93	7,386.36
		Value of investments	16.44	16,895.35	-	13,129.43	57,342.77
Bharti Airtel Limited	DSPLF	Purchased during the year/period	19.91	-	-	1,826.42	-
		Value of investments	25.43	-	-	1,273.68	-
Cholamandalam Investment and Finance Company Limited	DSPOF	Purchased during the year/period	-	-	-	5,008.54	2,500.00
		Value of investments	-	-	-	4,990.34	2,488.59
Eicher Motors Limited	DSP FMP Series 267 - 1246 Days	Purchased during the year/period	-	-	-	2,661.81	-
		Value of investments	-	-	-	-	-
GAIL (India) Limited	DSPOF	Purchased during the year/period	-	-	-	15,218.49	-
		Value of investments	-	-	-	1,827.45	-
Graphite India Limited	DSP FMP Series 268 - 1281 Days, DSPNSPG2027IF, DSPUSTFOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
HCL Technologies Limited	DSPLDF	Purchased during the year/period	10.51	-	-	4,822.18	8,713.52
		Value of investments	13.33	-	-	2,341.57	12,238.90
Hero Fincorp Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Hindalco Industries Limited	DSPOF	Purchased during the year/period	-	-	-	5,370.97	-
		Value of investments	-	-	-	2,231.64	-
Indraprastha Gas Limited	DSPUSF	Purchased during the year/period	-	-	-	2,027.55	-
		Value of investments	-	-	-	-	-
InterGlobe Aviation Limited	DSPLDF, DSPOF, DSPSF	Purchased during the year/period	-	-	-	170.43	-
		Value of investments	-	-	-	-	-
ITC Limited	DSP FMP Series 267 - 1246 Days, DSPCSPG2033IF, DSPLF, DSPOF	Purchased during the year/period	37.81	-	-	8,106.56	13,523.84
		Value of investments	32.76	-	-	2,093.02	14,074.73
Jamnagar Utilities & Power Private Limited	DSPOF, DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	7,254.44	-	-	-
Kansai Nerolac Paints Limited	DSP FMP SERIES 269 - 160 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
L&T Metro Rail Hyderabad Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Larsen & Toubro Limited	DSPBFSF, DSPBPDF, DSPOF	Purchased during the year/period	29.15	-	-	30,985.13	-
		Value of investments	36.46	-	-	1,410.23	-
Life Insurance Corporation Of India	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Maruti Suzuki India Limited	DSPBPDF, DSPOF	Purchased during the year/period	11.71	-	-	6,882.04	-
		Value of investments	14.25	-	-	-	-
National Bank for Agriculture and Rural Development	DSPLF	Purchased during the year/period	-	11,966.81	962.16	27,042.30	17,363.91
		Value of investments	-	20,099.76	-	5,010.42	21,741.72
Piramal Capital & Housing Finance Limited	DSPOF	Purchased during the year/period	-	-	997.83	-	-
		Value of investments	-	-	1,000.73	-	-
Piramal Enterprises Limited	DSPOF	Purchased during the year/period	-	-	-	17,786.68	-
		Value of investments	-	-	-	(2.03)	-
Punjab National Bank	DSPGF	Purchased during the year/period	-	-	-	16,544.22	-
		Value of investments	-	-	-	-	-
REC Limited	DSPOF	Purchased during the year/period	-	4,994.77	1,000.94	22,780.86	21,794.80
		Value of investments	-	15,735.97	-	9,410.85	20,881.69
Reliance Industries Limited	DSPFRF, DSPSBF	Purchased during the year/period	76.07	-	-	93,142.07	-
		Value of investments	83.89	-	-	(12.17)	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPBSEETF	DSPCBF	DSPCRF	DSPDAAF	DSPEBF
Reliance Jio Infocomm Limited	DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Reliance Retail Ventures Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Sikka Ports & Terminals Limited	DSPOF, DSPSF	Purchased during the year/period	-	4,028.27	-	-	-
		Value of investments	-	9,009.60	-	-	-
State Bank of India	DSPLDF, DSPLF	Purchased during the year/period	20.65	-	-	68,315.34	-
		Value of investments	23.59	-	-	4,389.43	8,029.11
Sun TV Network Limited	DSP FMP Series 268 - 1281 Days	Purchased during the year/period	-	-	-	914.47	-
		Value of investments	-	-	-	(0.24)	-
Tata Capital Limited	DSPOF	Purchased during the year/period	-	5,011.51	-	-	2,442.98
		Value of investments	-	5,000.23	-	-	-
Tata Consultancy Services Limited	DSPLF, DSPOF	Purchased during the year/period	31.05	-	-	5,267.59	8,473.54
		Value of investments	32.51	-	-	(4.56)	-
Tata Motors Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Power Company Limited	DSPOF	Purchased during the year/period	-	-	3,527.29	45,367.87	-
		Value of investments	-	-	997.46	(22.29)	-
Tata Sons Private Limited	DSPLF	Purchased during the year/period	-	2,510.76	-	2,453.23	2,442.98
		Value of investments	-	-	-	-	-
Union Bank of India	DSPUSF	Purchased during the year/period	-	-	-	-	4,636.14
		Value of investments	-	-	-	-	4,713.65
Wipro Limited	DSP FMP Series 268 - 1281 Days, DSPOF	Purchased during the year/period	5.23	-	-	401.38	-
		Value of investments	5.53	-	-	(0.19)	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPEOF	DSPESEF	DSPETSF*	DSPFCF	DSPFF
Bajaj Auto Limited	DSPNSPG2028IF	Purchased during the year/period	-	741.65	-	-	-
		Value of investments	-	-	-	-	-
Bajaj Finance Limited	DSPLF, DSPOF	Purchased during the year/period	5,284.09	4,487.19	13,006.67	-	2,153.81
		Value of investments	15,629.82	2,435.66	26,976.96	70,711.76	16,078.22
Bharti Airtel Limited	DSPLF	Purchased during the year/period	-	1,294.11	-	-	-
		Value of investments	12,292.62	(2.41)	25,035.33	-	-
Cholamandalam Investment and Finance Company Limited	DSPOF	Purchased during the year/period	-	279.41	-	7,531.84	-
		Value of investments	-	-	-	8,098.95	6,750.25
Eicher Motors Limited	DSP FMP Series 267 - 1246 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
GAIL (India) Limited	DSPOF	Purchased during the year/period	39,641.41	4,186.75	13,055.51	19,145.74	6,224.83
		Value of investments	12,097.82	(3.55)	18,863.97	18,689.48	8,493.82
Graphite India Limited	DSP FMP Series 268 - 1281 Days, DSPNSPG2027IF, DSPUSTFOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
HCL Technologies Limited	DSPLDF	Purchased during the year/period	2,456.76	387.49	2,447.81	12,957.02	-
		Value of investments	18,496.90	645.62	32,671.20	20,470.17	-
Hero Fincorp Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Hindalco Industries Limited	DSPOF	Purchased during the year/period	16,867.60	720.19	19,843.46	-	-
		Value of investments	14,918.98	(0.33)	19,885.66	-	-
Indraprastha Gas Limited	DSPUSF	Purchased during the year/period	2,837.10	-	-	-	-
		Value of investments	7,740.54	-	-	-	-
InterGlobe Aviation Limited	DSPLDF, DSPOF, DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
ITC Limited	DSP FMP Series 267 - 1246 Days, DSPCSPG2033IF, DSPLF, DSPOF	Purchased during the year/period	8,762.67	2,461.21	15,149.87	-	-
		Value of investments	9,246.75	2,193.85	15,931.02	-	-
Jamnagar Utilities & Power Private Limited	DSPOF, DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Kansai Nerolac Paints Limited	DSP FMP SERIES 269 - 160 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
L&T Metro Rail Hyderabad Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Larsen & Toubro Limited	DSPBFSF, DSPBPDF, DSPOF	Purchased during the year/period	-	1,236.16	-	-	-
		Value of investments	-	-	-	-	-
Life Insurance Corporation Of India	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Maruti Suzuki India Limited	DSPBPDF, DSPOF	Purchased during the year/period	-	1,269.57	-	-	-
		Value of investments	-	(0.03)	-	-	-
National Bank for Agriculture and Rural Development	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Piramal Capital & Housing Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Piramal Enterprises Limited	DSPOF	Purchased during the year/period	-	563.15	-	-	-
		Value of investments	-	(0.11)	-	-	-
Punjab National Bank	DSPGF	Purchased during the year/period	-	4,388.52	-	-	-
		Value of investments	-	-	-	-	-
REC Limited	DSPOF	Purchased during the year/period	15,898.53	392.55	17,416.94	13,585.79	-
		Value of investments	20,512.45	-	20,634.42	20,605.13	-
Reliance Industries Limited	DSPFRF, DSPSBF	Purchased during the year/period	-	52,061.79	-	-	-
		Value of investments	-	(19.84)	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPEOF	DSPESEF	DSPETSF*	DSPFCF	DSPFF
Reliance Jio Infocomm Limited	DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Reliance Retail Ventures Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Sikka Ports & Terminals Limited	DSPOF, DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
State Bank of India	DSPLDF, DSPLF	Purchased during the year/period	24,173.01	4,037.21	24,230.07	-	2,654.05
		Value of investments	63,244.44	1,589.54	99,679.16	-	5,093.05
Sun TV Network Limited	DSP FMP Series 268 - 1281 Days	Purchased during the year/period	-	850.14	-	-	-
		Value of investments	-	(0.01)	-	-	-
Tata Capital Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Consultancy Services Limited	DSPLF, DSPOF	Purchased during the year/period	-	4,982.57	-	12,880.64	-
		Value of investments	-	(4.07)	-	19,965.39	-
Tata Motors Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Power Company Limited	DSPOF	Purchased during the year/period	-	307.82	-	-	-
		Value of investments	-	(0.42)	-	-	-
Tata Sons Private Limited	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Union Bank of India	DSPUSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Wipro Limited	DSP FMP Series 268 - 1281 Days, DSPOF	Purchased during the year/period	-	368.46	-	-	-
		Value of investments	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPFRF	DSPITF	DSPLDF	DSPLF	DSPMAF
Bajaj Auto Limited	DSPNSPG2028IF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Bajaj Finance Limited	DSPLF, DSPOF	Purchased during the year/period	-	-	36,613.88	1,66,871.41	-
		Value of investments	-	-	8,957.18	19,818.34	-
Bharti Airtel Limited	DSPLF	Purchased during the year/period	-	-	-	15,441.82	-
		Value of investments	-	4,005.90	-	-	-
Cholamandalam Investment and Finance Company Limited	DSPOF	Purchased during the year/period	2,500.00	-	-	66,421.22	-
		Value of investments	2,488.59	-	-	499.56	-
Eicher Motors Limited	DSP FMP Series 267 - 1246 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
GAIL (India) Limited	DSPOF	Purchased during the year/period	-	2,701.66	-	-	1,920.33
		Value of investments	-	3,445.47	-	-	2,801.24
Graphite India Limited	DSP FMP Series 268 - 1281 Days, DSPNSPG2027IF, DSPUSTFOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
HCL Technologies Limited	DSPLDF	Purchased during the year/period	-	-	-	-	2,398.36
		Value of investments	-	-	-	-	2,953.12
Hero Fincorp Limited	DSPOF	Purchased during the year/period	-	-	-	12,405.82	-
		Value of investments	-	-	-	-	-
Hindalco Industries Limited	DSPOF	Purchased during the year/period	-	3,972.02	-	6,033.20	-
		Value of investments	-	3,926.13	-	-	-
Indraprastha Gas Limited	DSPUSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	1,788.25	-	-	-
InterGlobe Aviation Limited	DSPLDF, DSPOF, DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
ITC Limited	DSP FMP Series 267 - 1246 Days, DSPCSPG2033IF, DSPLF, DSPOF	Purchased during the year/period	-	-	-	-	3,373.31
		Value of investments	-	-	-	-	3,325.94
Jamnagar Utilities & Power Private Limited	DSPOF, DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Kansai Nerolac Paints Limited	DSP FMP SERIES 269 - 160 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
L&T Metro Rail Hyderabad Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Larsen & Toubro Limited	DSPBFSF, DSPBPDF, DSPOF	Purchased during the year/period	-	-	2,488.52	34,781.47	-
		Value of investments	-	12,845.14	2,493.01	-	-
Life Insurance Corporation Of India	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Maruti Suzuki India Limited	DSPBPDF, DSPOF	Purchased during the year/period	-	-	-	-	1,643.40
		Value of investments	-	-	-	-	1,822.01
National Bank for Agriculture and Rural Development	DSPLF	Purchased during the year/period	-	-	1,54,974.69	8,96,478.76	7,477.52
		Value of investments	-	-	17,672.20	98,780.43	7,497.10
Piramal Capital & Housing Finance Limited	DSPOF	Purchased during the year/period	-	-	-	9,786.47	-
		Value of investments	-	-	-	9,914.21	-
Piramal Enterprises Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Punjab National Bank	DSPGF	Purchased during the year/period	-	-	-	4,17,094.92	-
		Value of investments	-	-	-	-	-
REC Limited	DSPOF	Purchased during the year/period	2,505.78	-	1,34,768.36	37,324.05	4,986.93
		Value of investments	-	-	26,362.96	-	5,026.26

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPFRF	DSPITF	DSPLDF	DSPLF	DSPMAF
Reliance Industries Limited	DSPFRF, DSPSBF	Purchased during the year/period	-	4,681.12	-	74,309.13	-
		Value of investments	-	10,097.54	-	29,583.02	-
Reliance Jio Infocomm Limited	DSPSF	Purchased during the year/period	-	-	-	66,576.20	-
		Value of investments	-	-	-	-	-
Reliance Retail Ventures Limited	DSPOF	Purchased during the year/period	-	-	-	1,40,029.32	-
		Value of investments	-	-	-	-	-
Sikka Ports & Terminals Limited	DSPOF, DSPSF	Purchased during the year/period	-	-	4,867.69	93,646.16	-
		Value of investments	-	-	-	-	-
State Bank of India	DSPLDF, DSPLF	Purchased during the year/period	-	-	7,103.61	19,634.26	4,802.20
		Value of investments	-	-	-	9,835.69	4,953.00
Sun TV Network Limited	DSP FMP Series 268 - 1281 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Capital Limited	DSPOF	Purchased during the year/period	-	-	24,047.04	71,515.30	-
		Value of investments	-	-	6,181.00	14,857.59	-
Tata Consultancy Services Limited	DSPLF, DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Motors Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Power Company Limited	DSPOF	Purchased during the year/period	-	-	-	49,582.46	-
		Value of investments	-	-	-	-	-
Tata Sons Private Limited	DSPLF	Purchased during the year/period	-	-	7,356.08	46,950.80	-
		Value of investments	-	-	-	-	-
Union Bank of India	DSPUSF	Purchased during the year/period	-	-	-	1,60,460.22	-
		Value of investments	-	-	-	39,465.16	-
Wipro Limited	DSP FMP Series 268 - 1281 Days, DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPMCF	DSPMTCF	DSPN50ETF	DSPN50EWETF	DSPN50EWIF*
Bajaj Auto Limited	DSPNSPG2028IF	Purchased during the year/period	-	-	206.05	290.89	1,022.61
		Value of investments	-	-	265.75	352.11	2,413.28
Bajaj Finance Limited	DSPLF, DSPOF	Purchased during the year/period	-	-	474.09	338.18	1,474.94
		Value of investments	-	-	517.53	369.00	2,528.81
Bharti Airtel Limited	DSPLF	Purchased during the year/period	-	-	665.25	276.17	993.62
		Value of investments	-	-	819.55	342.24	2,345.47
Cholamandalam Investment and Finance Company Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Eicher Motors Limited	DSP FMP Series 267 - 1246 Days	Purchased during the year/period	220.00	-	43.16	206.75	756.74
		Value of investments	-	-	141.12	346.99	2,378.06
GAIL (India) Limited	DSPOF	Purchased during the year/period	-	710.12	-	-	-
		Value of investments	-	745.07	-	-	-
Graphite India Limited	DSP FMP Series 268 - 1281 Days, DSPNSPG2027IF, DSPUSTFOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
HCL Technologies Limited	DSPLDF	Purchased during the year/period	-	-	393.99	277.41	1,130.80
		Value of investments	-	-	418.90	341.17	2,338.12
Hero Fincorp Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Hindalco Industries Limited	DSPOF	Purchased during the year/period	-	-	198.88	388.72	2,235.29
		Value of investments	-	-	209.85	352.18	2,413.64
Indraprastha Gas Limited	DSPUSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
InterGlobe Aviation Limited	DSPLDF, DSPOF, DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
ITC Limited	DSP FMP Series 267 - 1246 Days, DSPCSPG2033IF, DSPLF, DSPOF	Purchased during the year/period	-	3,899.67	913.12	318.80	1,390.94
		Value of investments	-	4,055.43	973.40	344.12	2,358.41
Jamnagar Utilities & Power Private Limited	DSPOF, DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Kansai Nerolac Paints Limited	DSP FMP SERIES 269 - 160 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
L&T Metro Rail Hyderabad Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Larsen & Toubro Limited	DSPBFSF, DSPBPDF, DSPOF	Purchased during the year/period	17,014.25	-	1,088.92	638.11	3,536.68
		Value of investments	15,321.54	-	1,257.24	698.01	4,783.49
Life Insurance Corporation Of India	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Maruti Suzuki India Limited	DSPBPDF, DSPOF	Purchased during the year/period	-	-	361.68	292.81	1,131.27
		Value of investments	-	-	426.65	351.68	2,410.07
National Bank for Agriculture and Rural Development	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Piramal Capital & Housing Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Piramal Enterprises Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Punjab National Bank	DSPGF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
REC Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Reliance Industries Limited	DSPFRF, DSPSBF	Purchased during the year/period	3,575.37	-	2,585.87	352.91	1,765.32
		Value of investments	-	-	2,577.83	351.61	2,409.78

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPMCF	DSPMTCF	DSPN50ETF	DSPN50EWETF	DSPN50EWIF*
Reliance Jio Infocomm Limited	DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Reliance Retail Ventures Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Sikka Ports & Terminals Limited	DSPOF, DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
State Bank of India	DSPLDF, DSPLF	Purchased during the year/period	-	-	809.50	555.56	2,094.61
		Value of investments	-	-	913.71	691.06	4,736.10
Sun TV Network Limited	DSP FMP Series 268 - 1281 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Capital Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Consultancy Services Limited	DSPLF, DSPOF	Purchased during the year/period	-	-	961.15	289.17	1,195.67
		Value of investments	-	-	1,006.99	341.27	2,338.92
Tata Motors Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Power Company Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Sons Private Limited	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Union Bank of India	DSPUSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Wipro Limited	DSP FMP Series 268 - 1281 Days, DSPOF	Purchased during the year/period	-	-	167.62	270.57	1,697.52
		Value of investments	-	-	173.68	339.38	2,325.87

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPN50IF	DSPNBETF	DSPNITETF	DSPNM150Q50ETF	DSPNM150Q50IF
Bajaj Auto Limited	DSPNSPG2028IF	Purchased during the year/period	111.89	-	-	-	-
		Value of investments	531.69	-	-	-	-
Bajaj Finance Limited	DSPLF, DSPOF	Purchased during the year/period	352.83	-	-	-	-
		Value of investments	1,035.49	-	-	-	-
Bharti Airtel Limited	DSPLF	Purchased during the year/period	441.21	-	-	-	-
		Value of investments	1,639.89	-	-	-	-
Cholamandalam Investment and Finance Company Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Eicher Motors Limited	DSP FMP Series 267 - 1246 Days	Purchased during the year/period	60.50	-	-	-	-
		Value of investments	282.36	-	-	-	-
GAIL (India) Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Graphite India Limited	DSP FMP Series 268 - 1281 Days, DSPNSPG2027IF, DSPUSTFOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
HCL Technologies Limited	DSPLDF	Purchased during the year/period	306.55	-	479.77	-	-
		Value of investments	838.19	-	486.96	-	-
Hero Fincorp Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Hindalco Industries Limited	DSPOF	Purchased during the year/period	232.40	-	-	-	-
		Value of investments	419.90	-	-	-	-
Indraprastha Gas Limited	DSPUSF	Purchased during the year/period	-	-	-	204.96	492.16
		Value of investments	-	-	-	166.35	431.83
InterGlobe Aviation Limited	DSPLDF, DSPOF, DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
ITC Limited	DSP FMP Series 267 - 1246 Days, DSPCSPG2033IF, DSPLF, DSPOF	Purchased during the year/period	637.61	-	-	-	-
		Value of investments	1,947.73	-	-	-	-
Jamnagar Utilities & Power Private Limited	DSPOF, DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Kansai Nerolac Paints Limited	DSP FMP SERIES 269 - 160 Days	Purchased during the year/period	-	-	-	35.72	60.57
		Value of investments	-	-	-	69.69	180.91
L&T Metro Rail Hyderabad Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Larsen & Toubro Limited	DSPBFSF, DSPBPDF, DSPOF	Purchased during the year/period	827.36	-	449.66	27.05	98.88
		Value of investments	2,515.75	-	355.82	182.08	472.39
Life Insurance Corporation Of India	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Maruti Suzuki India Limited	DSPBPDF, DSPOF	Purchased during the year/period	216.07	-	-	-	-
		Value of investments	853.80	-	-	-	-
National Bank for Agriculture and Rural Development	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Piramal Capital & Housing Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Piramal Enterprises Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Punjab National Bank	DSPGF	Purchased during the year/period	-	413.35	-	-	-
		Value of investments	-	537.14	-	-	-
REC Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Reliance Industries Limited	DSPFRF, DSPSBF	Purchased during the year/period	2,972.72	-	-	-	-
		Value of investments	5,158.13	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPN50IF	DSPNBETF	DSPNITETF	DSPNM150Q50ETF	DSPNM150Q50IF
Reliance Jio Infocomm Limited	DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Reliance Retail Ventures Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Sikka Ports & Terminals Limited	DSPOF, DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
State Bank of India	DSPLDF, DSPLF	Purchased during the year/period	475.39	1,699.33	-	-	-
		Value of investments	1,828.33	1,969.31	-	-	-
Sun TV Network Limited	DSP FMP Series 268 - 1281 Days	Purchased during the year/period	-	-	-	19.33	58.77
		Value of investments	-	-	-	87.41	226.91
Tata Capital Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Consultancy Services Limited	DSPLF, DSPOF	Purchased during the year/period	594.43	-	1,251.34	-	-
		Value of investments	2,014.94	-	1,141.76	-	-
Tata Motors Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Power Company Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Sons Private Limited	DSPLF	Purchased during the year/period	-	-	-	31.12	139.49
		Value of investments	-	-	-	284.24	737.41
Union Bank of India	DSPUSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Wipro Limited	DSP FMP Series 268 - 1281 Days, DSPOF	Purchased during the year/period	229.43	-	426.92	-	-
		Value of investments	347.53	-	391.46	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPN50IF	DSPNBETF	DSPNITETF	DSPNM150Q50ETF	DSPNM150Q50IF
Bajaj Auto Limited	DSPNSPG2028IF	Purchased during the year/period	-	-	-	180.17	-
		Value of investments	-	-	-	2,649.12	-
Bajaj Finance Limited	DSPLF, DSPOF	Purchased during the year/period	-	-	-	1,414.68	265.41
		Value of investments	-	-	-	4,171.31	281.77
Bharti Airtel Limited	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Cholamandalam Investment and Finance Company Limited	DSPOF	Purchased during the year/period	649.82	-	-	-	-
		Value of investments	1,225.66	-	-	-	-
Eicher Motors Limited	DSP FMP Series 267 - 1246 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
GAIL (India) Limited	DSPOF	Purchased during the year/period	339.24	-	2,823.69	-	-
		Value of investments	1,256.77	-	4,564.75	-	-
Graphite India Limited	DSP FMP Series 268 - 1281 Days, DSPNSPG2027IF, DSPUSTFOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
HCL Technologies Limited	DSPLDF	Purchased during the year/period	-	-	-	1,916.94	56.13
		Value of investments	-	-	-	3,844.32	100.27
Hero Fincorp Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Hindalco Industries Limited	DSPOF	Purchased during the year/period	-	-	1,841.15	-	-
		Value of investments	-	-	8,594.61	-	-
Indraprastha Gas Limited	DSPUSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	817.40	-	-
InterGlobe Aviation Limited	DSPLDF, DSPOF, DSPSF	Purchased during the year/period	1,044.95	-	-	-	-
		Value of investments	1,304.98	-	-	-	-
ITC Limited	DSP FMP Series 267 - 1246 Days, DSPSPG2033IF, DSPLF, DSPOF	Purchased during the year/period	-	-	-	2,683.70	21.57
		Value of investments	-	-	-	2,172.32	237.56
Jamnagar Utilities & Power Private Limited	DSPOF, DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Kansai Nerolac Paints Limited	DSP FMP SERIES 269 - 160 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
L&T Metro Rail Hyderabad Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Larsen & Toubro Limited	DSPBFSF, DSPBPDF, DSPOF	Purchased during the year/period	48.53	-	-	2,198.44	-
		Value of investments	-	-	-	7,169.62	-
Life Insurance Corporation Of India	DSPLF	Purchased during the year/period	90.54	-	-	-	-
		Value of investments	175.80	-	-	-	-
Maruti Suzuki India Limited	DSPBPDF, DSPOF	Purchased during the year/period	-	-	-	4,314.86	-
		Value of investments	-	-	-	3,877.13	-
National Bank for Agriculture and Rural Development	DSPLF	Purchased during the year/period	-	-	-	-	498.64
		Value of investments	-	-	-	-	496.92
Piramal Capital & Housing Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Piramal Enterprises Limited	DSPOF	Purchased during the year/period	69.72	-	-	-	-
		Value of investments	-	-	-	-	-
Punjab National Bank	DSPGF	Purchased during the year/period	646.45	281.29	-	-	-
		Value of investments	952.32	198.43	-	-	-
REC Limited	DSPOF	Purchased during the year/period	1,426.62	-	-	-	-
		Value of investments	1,437.26	-	-	-	992.07
Reliance Industries Limited	DSPFRF, DSPSBF	Purchased during the year/period	-	-	584.70	-	-
		Value of investments	-	-	5,320.56	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPN50IF	DSPNBETF	DSPNITETF	DSPNM150Q50ETF	DSPNM150Q50IF
Reliance Jio Infocomm Limited	DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Reliance Retail Ventures Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Sikka Ports & Terminals Limited	DSPOF, DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
State Bank of India	DSPLDF, DSPLF	Purchased during the year/period	145.51	791.44	-	-	-
		Value of investments	518.09	541.57	-	-	244.61
Sun TV Network Limited	DSP FMP Series 268 - 1281 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Capital Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Consultancy Services Limited	DSPLF, DSPOF	Purchased during the year/period	-	-	-	2,320.76	-
		Value of investments	-	-	-	4,320.45	-
Tata Motors Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Power Company Limited	DSPOF	Purchased during the year/period	1,461.25	-	-	-	-
		Value of investments	1,719.02	-	-	-	-
Tata Sons Private Limited	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Union Bank of India	DSPUSF	Purchased during the year/period	-	208.01	-	-	-
		Value of investments	-	157.16	-	-	-
Wipro Limited	DSP FMP Series 268 - 1281 Days, DSPOF	Purchased during the year/period	-	-	-	922.67	-
		Value of investments	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPSBF	DSPSCF	DSPSF	DSPSTF	DSPTEF
Bajaj Auto Limited	DSPNSPG2028IF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Bajaj Finance Limited	DSPLF, DSPOF	Purchased during the year/period	-	-	18,532.24	17,790.40	13,380.91
		Value of investments	-	-	18,695.14	12,486.27	20,572.31
Bharti Airtel Limited	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Cholamandalam Investment and Finance Company Limited	DSPOF	Purchased during the year/period	2,443.07	-	7,182.20	12,908.92	-
		Value of investments	-	-	-	10,459.50	-
Eicher Motors Limited	DSP FMP Series 267 - 1246 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	10,180.36
GAIL (India) Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Graphite India Limited	DSP FMP Series 268 - 1281 Days, DSPNSPG2027IF, DSPUSTFOF	Purchased during the year/period	-	1,469.39	-	-	-
		Value of investments	-	13,212.44	-	-	-
HCL Technologies Limited	DSPLDF	Purchased during the year/period	-	-	-	-	3,061.37
		Value of investments	-	-	-	-	9,099.07
Hero Fincorp Limited	DSPOF	Purchased during the year/period	-	-	34,562.76	-	-
		Value of investments	-	-	18,553.38	-	-
Hindalco Industries Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Indraprastha Gas Limited	DSPUSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
InterGlobe Aviation Limited	DSPLDF, DSPOF, DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
ITC Limited	DSP FMP Series 267 - 1246 Days, DSPCSPG2033IF, DSPLF, DSPOF	Purchased during the year/period	-	-	-	-	7,985.48
		Value of investments	-	-	-	-	21,230.53
Jamnagar Utilities & Power Private Limited	DSPOF, DSPSF	Purchased during the year/period	-	-	-	7,500.00	-
		Value of investments	-	-	-	9,945.59	-
Kansai Nerolac Paints Limited	DSP FMP SERIES 269 - 160 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
L&T Metro Rail Hyderabad Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	4,916.92	-
Larsen & Toubro Limited	DSPBFSF, DSPBPDF, DSPOF	Purchased during the year/period	-	-	9,978.96	5,047.88	-
		Value of investments	-	-	-	-	-
Life Insurance Corporation Of India	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Maruti Suzuki India Limited	DSPBPDF, DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
National Bank for Agriculture and Rural Development	DSPLF	Purchased during the year/period	7,492.66	-	1,19,207.98	1,57,765.16	-
		Value of investments	-	-	28,068.57	22,442.52	-
Piramal Capital & Housing Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Piramal Enterprises Limited	DSPOF	Purchased during the year/period	-	-	4,823.02	-	-
		Value of investments	-	-	-	-	-
Punjab National Bank	DSPGF	Purchased during the year/period	-	-	90,733.21	-	-
		Value of investments	-	-	18,714.10	-	-
REC Limited	DSPOF	Purchased during the year/period	2,503.96	-	2,433.86	74,713.80	-
		Value of investments	-	-	-	22,523.54	-
Reliance Industries Limited	DSPFRF, DSPSBF	Purchased during the year/period	-	6,101.84	-	-	-
		Value of investments	-	11,979.48	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPSBF	DSPSCF	DSPSF	DSPSTF	DSPTEF
Reliance Jio Infocomm Limited	DSPSF	Purchased during the year/period	-	-	9,896.90	-	-
		Value of investments	-	-	-	-	-
Reliance Retail Ventures Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Sikka Ports & Terminals Limited	DSPOF, DSPSF	Purchased during the year/period	-	-	-	4,867.69	-
		Value of investments	-	-	-	4,897.06	-
State Bank of India	DSPLDF, DSPLF	Purchased during the year/period	7,524.39	-	16,526.15	-	5,682.55
		Value of investments	7,597.29	-	-	-	28,568.81
Sun TV Network Limited	DSP FMP Series 268 - 1281 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Capital Limited	DSPOF	Purchased during the year/period	-	-	6,938.02	10,517.98	-
		Value of investments	-	-	-	9,490.72	-
Tata Consultancy Services Limited	DSPLF, DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Motors Finance Limited	DSPOF	Purchased during the year/period	-	-	9,233.85	-	-
		Value of investments	-	-	9,271.43	-	-
Tata Power Company Limited	DSPOF	Purchased during the year/period	-	-	9,825.10	-	-
		Value of investments	-	-	-	-	-
Tata Sons Private Limited	DSPLF	Purchased during the year/period	-	-	-	7,515.86	-
		Value of investments	-	-	-	-	-
Union Bank of India	DSPUSF	Purchased during the year/period	-	-	56,844.43	4,636.14	-
		Value of investments	-	-	23,379.58	4,713.65	-
Wipro Limited	DSP FMP Series 268 - 1281 Days, DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPUSF	DSPVF
Bajaj Auto Limited	DSPNSPG2028IF	Purchased during the year/period	-	-
		Value of investments	-	1,860.55
Bajaj Finance Limited	DSPLF, DSPOF	Purchased during the year/period	9,943.67	-
		Value of investments	4,985.33	-
Bharti Airtel Limited	DSPLF	Purchased during the year/period	-	202.12
		Value of investments	-	-
Cholamandalam Investment and Finance Company Limited	DSPOF	Purchased during the year/period	-	-
		Value of investments	-	-
Eicher Motors Limited	DSP FMP Series 267 - 1246 Days	Purchased during the year/period	-	-
		Value of investments	-	-
GAIL (India) Limited	DSPOF	Purchased during the year/period	-	825.91
		Value of investments	-	1,213.92
Graphite India Limited	DSP FMP Series 268 - 1281 Days, DSPNSPG2027IF, DSPUSTFOF	Purchased during the year/period	-	-
		Value of investments	-	-
HCL Technologies Limited	DSPLDF	Purchased during the year/period	-	-
		Value of investments	-	1,171.66
Hero Fincorp Limited	DSPOF	Purchased during the year/period	6,055.61	-
		Value of investments	4,638.35	-
Hindalco Industries Limited	DSPOF	Purchased during the year/period	-	-
		Value of investments	-	-
Indraprastha Gas Limited	DSPUSF	Purchased during the year/period	-	-
		Value of investments	-	-
InterGlobe Aviation Limited	DSPLDF, DSPOF, DSPSF	Purchased during the year/period	-	-
		Value of investments	-	-
ITC Limited	DSP FMP Series 267 - 1246 Days, DSPSPG2033IF, DSPLF, DSPOF	Purchased during the year/period	-	350.42
		Value of investments	-	2,441.96
Jamnagar Utilities & Power Private Limited	DSPOF, DSPSF	Purchased during the year/period	-	-
		Value of investments	-	-
Kansai Nerolac Paints Limited	DSP FMP SERIES 269 - 160 Days	Purchased during the year/period	-	-
		Value of investments	-	-
L&T Metro Rail Hyderabad Limited	DSPOF	Purchased during the year/period	-	-
		Value of investments	-	-
Larsen & Toubro Limited	DSPBFSF, DSPBPDF, DSPOF	Purchased during the year/period	-	-
		Value of investments	-	3,215.77
Life Insurance Corporation Of India	DSPLF	Purchased during the year/period	-	-
		Value of investments	-	-
Maruti Suzuki India Limited	DSPBPDF, DSPOF	Purchased during the year/period	-	1,013.68
		Value of investments	-	1,122.69
National Bank for Agriculture and Rural Development	DSPLF	Purchased during the year/period	66,189.38	-
		Value of investments	19,634.55	-
Piramal Capital & Housing Finance Limited	DSPOF	Purchased during the year/period	4,933.81	-
		Value of investments	-	-
Piramal Enterprises Limited	DSPOF	Purchased during the year/period	12,303.48	-
		Value of investments	-	-
Punjab National Bank	DSPGF	Purchased during the year/period	11,988.73	4,959.73
		Value of investments	4,701.43	-
REC Limited	DSPOF	Purchased during the year/period	18,490.87	-
		Value of investments	2,480.18	-
Reliance Industries Limited	DSPFRF, DSPSBF	Purchased during the year/period	-	362.84
		Value of investments	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPUSF	DSPVF
Reliance Jio Infocomm Limited	DSPSF	Purchased during the year/period	-	-
		Value of investments	-	-
Reliance Retail Ventures Limited	DSPOF	Purchased during the year/period	-	-
		Value of investments	-	-
Sikka Ports & Terminals Limited	DSPOF, DSPSF	Purchased during the year/period	2,508.52	-
		Value of investments	-	-
State Bank of India	DSPLDF, DSPLF	Purchased during the year/period	4,677.65	-
		Value of investments	-	-
Sun TV Network Limited	DSP FMP Series 268 - 1281 Days	Purchased during the year/period	-	-
		Value of investments	-	-
Tata Capital Limited	DSPOF	Purchased during the year/period	-	-
		Value of investments	-	-
Tata Consultancy Services Limited	DSPLF, DSPOF	Purchased during the year/period	-	111.84
		Value of investments	-	-
Tata Motors Finance Limited	DSPOF	Purchased during the year/period	-	-
		Value of investments	-	-
Tata Power Company Limited	DSPOF	Purchased during the year/period	-	7,598.16
		Value of investments	-	(1.99)
Tata Sons Private Limited	DSPLF	Purchased during the year/period	-	-
		Value of investments	-	-
Union Bank of India	DSPUSF	Purchased during the year/period	4,775.08	-
		Value of investments	-	-
Wipro Limited	DSP FMP Series 268 - 1281 Days, DSPOF	Purchased during the year/period	-	-
		Value of investments	-	-

Note : *For old scheme short name refer annexure 1

- For companies which have invested more than five percent of the net asset value of the Schemes of DSP Mutual Fund during the current financial year, the investment made by that scheme or by any other scheme of DSP Mutual fund in that company and its subsidiaries, during the quarter of investment by the former, immediately preceding 12 months and succeeding 12 months of that quarter up to the date of Balance Sheet has been reported by DSP Mutual fund.
- With respect to companies which have invested more than 5% of the net asset value of a scheme of DSP Mutual Fund during the current financial year as well as the previous financial year, investments by the schemes of DSP Mutual Fund in such companies and their subsidiaries have been reported only for the current financial year.
- The negative values denote short positions
- The Investment Manager is of the opinion that the investments are made by the Schemes in such companies since they are perceived as fundamentally strong and possess a high potential for growth. Further, investments in fixed income instruments issued by the aforesaid companies would yield attractive returns commensurate with the risks associated with the issuer.

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

Annexure 9

Investments made in companies which have invested more than five percent of the net asset value of the Schemes of DSP Mutual Fund in terms of Regulation 25 (11)

2022-2023

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPAF	DSPBF	DSPBPDF	DSPCBF	DSPCRF
Bajaj Auto Limited	DSPOF, DSPNSPG2028IF	Purchased during the year/period	2,754.39	-	-	-	-
		Value of investments	-	-	-	-	-
Bajaj Finance Limited	DSPLF	Purchased during the year/period	43,096.69	2,975.20	-	2,987.22	-
		Value of investments	(3.13)	-	-	2,944.13	-
Bajaj Housing Finance Limited	DSPLF	Purchased during the year/period	-	992.91	-	1,489.36	-
		Value of investments	-	-	-	1,480.58	-
Bank of Baroda	DSPSF, DSPUSF	Purchased during the year/period	7,123.22	-	24,961.98	-	-
		Value of investments	7,486.69	-	-	-	-
Bharti Airtel Limited	DSPLF	Purchased during the year/period	9,557.43	-	-	-	-
		Value of investments	(5.34)	-	-	-	-
Bosch Limited	DSPNSPG2028IF	Purchased during the year/period	33.04	-	-	-	-
		Value of investments	-	-	-	-	-
Cholamandalam Investment and Finance Company Limited	DSPOF	Purchased during the year/period	2,211.75	-	-	-	-
		Value of investments	-	-	-	-	-
Eicher Motors Limited	DSPFMP - Series 267 - 1246 Days	Purchased during the year/period	6,613.51	-	-	-	-
		Value of investments	(0.17)	-	-	-	-
Escorts Kubota Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Graphite India Limited	DSPNS50EWETF, DSPNSPG2027IF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Grindwell Norton Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Hero Fincorp Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Hindalco Industries Limited	DSPFF, DSPOF	Purchased during the year/period	1,747.56	-	-	-	-
		Value of investments	-	-	-	-	-
Housing Development Finance Corporation Limited	DSPLF	Purchased during the year/period	57,902.71	1,023.29	-	2,001.71	-
		Value of investments	(19.47)	-	-	13,842.09	-
Infina Finance Private Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
InterGlobe Aviation Limited	DSPPDF	Purchased during the year/period	20,759.31	-	-	-	-
		Value of investments	(0.52)	-	-	-	-
ITC Limited	DSPLF, DSPOF, DSPFMP - Series 267 - 1246 Days	Purchased during the year/period	3,531.17	-	-	-	-
		Value of investments	-	-	-	-	-
Jamnagar Utilities & Power Private Limited	DSPSF	Purchased during the year/period	-	3,434.02	-	7,437.88	-
		Value of investments	-	-	-	7,134.08	-
Kansai Nerolac Paints Limited	DSPFMP - Series 269 - 160 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Larsen & Toubro Limited	DSPNSPG2028IF, DSPOF	Purchased during the year/period	23,582.29	2,500.00	-	-	-
		Value of investments	(11.46)	2,501.24	-	-	-
Life Insurance Corporation Of India	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Mahindra & Mahindra Limited	DSPOF	Purchased during the year/period	218.81	-	-	-	-
		Value of investments	-	-	-	-	-
Maruti Suzuki India Limited	DSPOF, DSPBPDF	Purchased during the year/period	8,301.13	-	-	-	-
		Value of investments	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPAF	DSPBF	DSPBPDF	DSPCBF	DSPCRF
National Bank for Agriculture and Rural Development	DSPLF, DSPLDF	Purchased during the year/period	-	3,995.04	44,630.80	1,994.55	-
		Value of investments	-	2,493.26	23,231.78	12,494.86	-
Piramal Capital & Housing Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	2,016.11
		Value of investments	-	-	-	-	1,499.22
Piramal Enterprises Limited	DSPOF	Purchased during the year/period	18,502.90	-	-	-	987.45
		Value of investments	(5.56)	-	-	-	988.35
Reliance Industries Limited	DSPBF, DSPCBF, DSPNSPG2028IF, DSPOF, DSPNSPG2028IF	Purchased during the year/period	35,898.23	-	-	-	-
		Value of investments	(22.36)	-	-	-	-
Reliance Retail Ventures Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Shree Cement Limited	DSPNSPG2028IF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Sikka Ports & Terminals Limited	DSPFF, DSPOF	Purchased during the year/period	-	-	-	4,028.27	-
		Value of investments	-	-	-	8,992.85	-
State Bank of India	DSPLDF, DSPLF	Purchased during the year/period	9,991.07	2,389.35	19,959.91	-	-
		Value of investments	(7.15)	-	-	-	-
Sun TV Network Limited	DSPFMP - Series 268 - 1281 Days	Purchased during the year/period	8,972.62	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Consultancy Services Limited	DSPLF, DSPOF	Purchased during the year/period	9,351.52	-	-	-	-
		Value of investments	(0.63)	-	-	-	-
Tata Motors Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Power Company Limited	DSPLF	Purchased during the year/period	290.73	-	-	-	-
		Value of investments	(0.56)	-	-	-	-
Tata Sons Private Limited	DSPOF	Purchased during the year/period	7,469.51	-	-	-	-
		Value of investments	-	-	-	-	-
Union Bank of India	DSP10YGF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Wipro Limited	DSPSF	Purchased during the year/period	5,860.28	-	-	-	-
		Value of investments	(0.93)	-	-	-	-
UltraTech Cement Limited	DSPOF	Purchased during the year/period	683.11	-	-	-	-
		Value of investments	(0.17)	-	-	-	-
Union Bank Of India	DSPSF, DSPUSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Wipro Limited	DSPAF, D-SPOF, DSPFMP - Series 268 - 1281 Days, DSPOF	Purchased during the year/period	7,453.75	-	-	-	-
		Value of investments	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPDAAF	DSPEBF	DSPEOF	DSPEF	DSPFCF*
Bajaj Auto Limited	DSPOF, DSPNSPG2028IF	Purchased during the year/period	977.04	-	-	-	-
		Value of investments	-	-	-	-	-
Bajaj Finance Limited	DSPLF	Purchased during the year/period	69,602.67	26,924.17	10,619.15	3,879.96	37,396.37
		Value of investments	16,364.92	38,705.81	8,770.11	(0.76)	54,818.02
Bajaj Housing Finance Limited	DSPLF	Purchased during the year/period	5,000.01	-	-	-	-
		Value of investments	4,973.30	-	-	-	-
Bank of Baroda	DSPSF, DSPUSF	Purchased during the year/period	3,302.96	7,038.04	3,388.86	8,655.73	-
		Value of investments	-	2,431.98	-	-	-
Bharti Airtel Limited	DSPLF	Purchased during the year/period	3,884.93	2,500.00	673.74	911.19	-
		Value of investments	-	2,504.86	11,418.18	(1.04)	-
Bosch Limited	DSPNSPG2028IF	Purchased during the year/period	-	-	-	342.23	-
		Value of investments	-	-	-	-	-
Cholamandalam Investment and Finance Company Limited	DSPOF	Purchased during the year/period	918.89	-	-	-	-
		Value of investments	-	-	-	-	-
Eicher Motors Limited	DSPFMP - Series 267 - 1246 Days	Purchased during the year/period	2,435.88	-	-	2,877.28	-
		Value of investments	(2.87)	-	-	-	-
Escorts Kubota Limited	DSPOF	Purchased during the year/period	648.35	-	-	-	-
		Value of investments	-	-	-	-	-
Graphite India Limited	DSPNS50EWETF, DSPNSPG2027IF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Grindwell Norton Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Hero Fincorp Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Hindalco Industries Limited	DSPFF, DSPOF	Purchased during the year/period	1,800.47	-	1,934.37	641.50	-
		Value of investments	-	-	-	-	-
Housing Development Finance Corporation Limited	DSPLF	Purchased during the year/period	51,771.96	11,425.99	-	7,124.82	-
		Value of investments	(36.56)	11,406.97	-	2,999.38	-
Infina Finance Private Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
InterGlobe Aviation Limited	DSPLDLF	Purchased during the year/period	13,820.35	-	-	1,199.61	-
		Value of investments	(0.22)	-	-	-	-
ITC Limited	DSPLF, DSPOF, DSPFMP - Series 267 - 1246 Days	Purchased during the year/period	4,795.39	-	-	-	-
		Value of investments	-	-	-	938.57	-
Jamnagar Utilities & Power Private Limited	DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Kansai Nerolac Paints Limited	DSPFMP - Series 269 - 160 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Larsen & Toubro Limited	DSPNSPG2028IF, DSPOF	Purchased during the year/period	43,331.97	2,063.51	-	4,064.22	2,452.88
		Value of investments	3,092.79	8,617.82	-	(2.55)	11,603.27
Life Insurance Corporation Of India	DSPLF	Purchased during the year/period	227.59	714.70	1,593.93	-	1,285.00
		Value of investments	-	-	-	-	-
Mahindra & Mahindra Limited	DSPOF	Purchased during the year/period	1,410.41	-	2,072.04	179.58	-
		Value of investments	(0.55)	-	12,522.21	-	-
Maruti Suzuki India Limited	DSPOF, DSPBPDF	Purchased during the year/period	30,275.51	4,693.21	13,434.77	406.62	5,664.99
		Value of investments	3,644.42	19,056.69	12,049.74	(0.23)	26,325.42
National Bank for Agriculture and Rural Development	DSPLF, DSPLDLF	Purchased during the year/period	14,559.80	14,930.88	-	-	-
		Value of investments	14,558.41	21,624.07	-	-	-
Piramal Capital & Housing Finance Limited	DSPOF	Purchased during the year/period	2,464.75	2,464.75	-	-	-
		Value of investments	2,478.40	2,478.40	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPDAAF	DSPEBF	DSPEOF	DSPEF	DSPFCF*
Piramal Enterprises Limited	DSPOF	Purchased during the year/period	10,588.60	-	-	309.63	-
		Value of investments	(1.26)	-	-	(0.09)	-
Reliance Industries Limited	DSPBF, DSPCBF, DSPNSPG2028IF, DSPOF, DSPNSPG2028IF	Purchased during the year/period	62,810.51	-	-	11,280.30	-
		Value of investments	(3.29)	-	-	(4.56)	-
Reliance Retail Ventures Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Shree Cement Limited	DSPNSPG2028IF	Purchased during the year/period	107.07	-	-	-	-
		Value of investments	-	-	-	-	-
Sikka Ports & Terminals Limited	DSPFF,DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
State Bank of India	DSPLDF,DSPLF	Purchased during the year/period	35,382.69	-	12,905.54	1,682.01	2,348.80
		Value of investments	6,240.64	8,707.27	45,499.38	1,323.28	13,284.50
Sun TV Network Limited	DSPFMP - Series 268 - 1281 Days	Purchased during the year/period	1,344.85	-	-	74.94	-
		Value of investments	-	-	-	-	-
Tata Consultancy Services Limited	DSPLF,DSPOF	Purchased during the year/period	7,675.27	-	-	790.54	-
		Value of investments	(0.13)	3,613.02	-	(0.76)	5,443.39
Tata Motors Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Power Company Limited	DSPLF	Purchased during the year/period	177.37	-	-	-	-
		Value of investments	(0.36)	-	-	-	-
Tata Sons Private Limited	DSPOF	Purchased during the year/period	7,234.77	-	6,840.58	8,326.54	-
		Value of investments	(1.70)	-	9,714.09	733.15	-
Union Bank of India	DSP10YGF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Wipro Limited	DSPSF	Purchased during the year/period	7,059.30	-	-	441.27	-
		Value of investments	-	-	-	-	-
UltraTech Cement Limited	DSPOF	Purchased during the year/period	1,531.79	-	-	859.39	-
		Value of investments	-	-	10,554.09	(1.86)	-
Union Bank Of India	DSPSF,DSPUSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Wipro Limited	DSPAF,D-SPOF,DSPFMP - Series 268 - 1281 Days,DSPOF	Purchased during the year/period	11,343.85	-	-	-	-
		Value of investments	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPFF	DSPITF	DSPLDF	DSPLF	DSPMCF
Bajaj Auto Limited	DSPOF, DSPNSPG2028IF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Bajaj Finance Limited	DSPLF	Purchased during the year/period	13,946.54	-	9,877.32	29,515.18	-
		Value of investments	12,216.09	-	4,905.60	9,974.90	-
Bajaj Housing Finance Limited	DSPLF	Purchased during the year/period	-	-	7,357.08	-	-
		Value of investments	-	-	4,875.26	-	-
Bank of Baroda	DSPSF, DSPUSF	Purchased during the year/period	-	-	21,634.24	-	-
		Value of investments	-	-	-	29,768.61	-
Bharti Airtel Limited	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	2,973.69	-	-	-
Bosch Limited	DSPNSPG2028IF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Cholamandalam Investment and Finance Company Limited	DSPOF	Purchased during the year/period	-	-	-	93,643.03	4,443.69
		Value of investments	6,425.33	-	-	39,734.20	34,957.11
Eicher Motors Limited	DSPFMP - Series 267 - 1246 Days	Purchased during the year/period	-	-	-	-	4,306.75
		Value of investments	7,993.80	-	-	-	25,190.40
Escorts Kubota Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Graphite India Limited	DSPNS50EWETF, DSPNSPG2027IF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Grindwell Norton Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	2,748.23	-	-	-
Hero Fincorp Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Hindalco Industries Limited	DSPFF, DSPOF	Purchased during the year/period	-	-	-	6,033.20	-
		Value of investments	-	-	-	-	-
Housing Development Finance Corporation Limited	DSPLF	Purchased during the year/period	-	-	62,711.14	1,34,941.11	-
		Value of investments	-	-	19,895.91	-	-
Infina Finance Private Limited	DSPOF	Purchased during the year/period	-	-	-	12,428.44	-
		Value of investments	-	-	-	-	-
InterGlobe Aviation Limited	DSPLDF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
ITC Limited	DSPLF, DSPOF, DSPFMP - Series 267 - 1246 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Jamnagar Utilities & Power Private Limited	DSPSF	Purchased during the year/period	-	-	-	29,640.29	-
		Value of investments	-	-	-	-	-
Kansai Nerolac Paints Limited	DSPFMP - Series 269 - 160 Days	Purchased during the year/period	1,206.43	-	-	-	5,081.06
		Value of investments	-	-	-	-	1,590.34
Larsen & Toubro Limited	DSPNSPG2028IF, DSPOF	Purchased during the year/period	-	448.92	15,024.95	9,909.58	-
		Value of investments	-	8,381.30	-	-	-
Life Insurance Corporation Of India	DSPLF	Purchased during the year/period	-	371.50	-	-	-
		Value of investments	-	-	-	-	-
Mahindra & Mahindra Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Maruti Suzuki India Limited	DSPOF, DSPBPDF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
National Bank for Agriculture and Rural Development	DSPLF, DSPLDF	Purchased during the year/period	-	-	67,205.79	3,30,583.75	-
		Value of investments	-	-	27,211.13	47,034.17	-
Piramal Capital & Housing Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPFF	DSPITF	DSPLDF	DSPLF	DSPMCF
Piramal Enterprises Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Reliance Industries Limited	DSPBF, DSPCBF, DSPNSPG2028IF, DSPOF, DSPNSPG2028IF	Purchased during the year/period	-	4,681.12	-	66,576.20	2,828.01
		Value of investments	-	7,920.67	-	-	8,471.27
Reliance Retail Ventures Limited	DSPOF	Purchased during the year/period	-	-	-	1,87,436.20	-
		Value of investments	-	-	-	-	-
Shree Cement Limited	DSPNSPG2028IF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Sikka Ports & Terminals Limited	DSPFF, DSPOF	Purchased during the year/period	-	-	-	49,345.82	-
		Value of investments	-	-	2,497.63	14,918.67	-
State Bank of India	DSPLDF, DSPLF	Purchased during the year/period	1,831.36	977.93	7,075.99	49,301.85	-
		Value of investments	10,503.94	-	4,842.26	-	-
Sun TV Network Limited	DSPFMP - Series 268 - 1281 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Consultancy Services Limited	DSPLF, DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Motors Finance Limited	DSPOF	Purchased during the year/period	-	-	-	14,865.00	-
		Value of investments	-	-	-	-	-
Tata Power Company Limited	DSPLF	Purchased during the year/period	-	-	12,063.48	79,038.35	-
		Value of investments	-	-	9,821.37	9,960.46	-
Tata Sons Private Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	9,436.98	-	-	-	-
Union Bank of India	DSP10YGF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Wipro Limited	DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
UltraTech Cement Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	5,985.67	5,666.84	-	-	-
Union Bank Of India	DSPSF, DSPUSF	Purchased during the year/period	-	-	-	88,548.47	-
		Value of investments	-	-	-	19,765.46	-
Wipro Limited	DSPAF, D-SPOF, DSPFMP - Series 268 - 1281 Days, DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPN50ETF	DSPN50EWETF	DSPN50EWIF*	DSPN50IF	DSPNBETF
Bajaj Auto Limited	DSPOF, DSPNSPG2028IF	Purchased during the year/period	32.66	79.79	713.76	109.02	-
		Value of investments	5.98	102.83	1,008.09	172.99	-
Bajaj Finance Limited	DSPLF	Purchased during the year/period	67.75	72.99	716.55	321.08	-
		Value of investments	20.33	101.21	992.26	588.69	-
Bajaj Housing Finance Limited	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Bank of Baroda	DSPSF, DSPUSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	165.98
Bharti Airtel Limited	DSPLF	Purchased during the year/period	116.87	57.61	531.43	448.33	-
		Value of investments	24.96	99.11	971.51	722.90	-
Bosch Limited	DSPNSPG2028IF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Cholamandalam Investment and Finance Company Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Eicher Motors Limited	DSPFMP - Series 267 - 1246 Days	Purchased during the year/period	34.82	150.95	882.50	108.43	-
		Value of investments	5.48	103.00	1,009.72	158.65	-
Escorts Kubota Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Graphite India Limited	DSPN50EWETF, DSPNSPG2027IF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Grindwell Norton Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Hero Fincorp Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Hindalco Industries Limited	DSPFF, DSPOF	Purchased during the year/period	22.50	90.63	828.63	119.32	-
		Value of investments	8.04	104.77	1,027.06	232.95	-
Housing Development Finance Corporation Limited	DSPLF	Purchased during the year/period	159.38	50.26	469.25	855.32	-
		Value of investments	64.61	103.29	1,012.58	1,871.54	-
Infina Finance Private Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
InterGlobe Aviation Limited	DSPLDf	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
ITC Limited	DSPLF, DSPOF, DSPFMP - Series 267 - 1246 Days	Purchased during the year/period	101.99	51.20	492.14	553.25	-
		Value of investments	45.94	101.67	996.62	1,330.60	-
Jamnagar Utilities & Power Private Limited	DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Kansai Nerolac Paints Limited	DSPFMP - Series 269 - 160 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Larsen & Toubro Limited	DSPNSPG2028IF, DSPOF	Purchased during the year/period	84.33	49.74	465.64	447.78	-
		Value of investments	35.54	101.26	992.72	1,029.19	-
Life Insurance Corporation Of India	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Mahindra & Mahindra Limited	DSPOF	Purchased during the year/period	3.33	16.52	115.82	46.88	-
		Value of investments	14.09	102.64	1,006.11	408.18	-
Maruti Suzuki India Limited	DSPOF, DSPBPDF	Purchased during the year/period	42.37	58.58	566.98	213.11	-
		Value of investments	15.01	101.00	989.67	433.68	-
National Bank for Agriculture and Rural Development	DSPLF, DSPLDf	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Piramal Capital & Housing Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPN50ETF	DSPN50EWETF	DSPN50EWIF*	DSPN50IF	DSPNBETF
Piramal Enterprises Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Reliance Industries Limited	DSPBF, DSPCBF, DSPNSPG2028IF, DSPOF, DSPNSPG2028IF	Purchased during the year/period	320.62	60.99	572.73	1,592.67	-
		Value of investments	107.11	105.01	1,029.32	3,102.46	-
Reliance Retail Ventures Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Shree Cement Limited	DSPNSPG2028IF	Purchased during the year/period	9.99	33.45	265.94	23.02	-
		Value of investments	-	-	-	-	-
Sikka Ports & Terminals Limited	DSPFF,DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
State Bank of India	DSPLDF,DSPLF	Purchased during the year/period	95.18	107.22	1,034.12	491.12	610.96
		Value of investments	34.04	204.44	2,004.04	985.93	602.28
Sun TV Network Limited	DSPFMP - Series 268 - 1281 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Consultancy Services Limited	DSPLF,DSPOF	Purchased during the year/period	118.29	62.59	578.48	648.58	-
		Value of investments	44.63	103.49	1,014.51	1,292.30	-
Tata Motors Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Power Company Limited	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Sons Private Limited	DSPOF	Purchased during the year/period	24.59	52.36	424.54	59.02	-
		Value of investments	9.33	100.69	987.02	270.28	-
Union Bank of India	DSP10YGF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Wipro Limited	DSPSF	Purchased during the year/period	38.82	33.77	273.81	76.01	-
		Value of investments	14.26	101.63	996.18	412.87	-
UltraTech Cement Limited	DSPOF	Purchased during the year/period	28.20	29.89	231.54	56.40	-
		Value of investments	11.97	103.13	1,010.85	346.27	-
Union Bank Of India	DSPSF,DSPUSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Wipro Limited	DSPAF,D-SPOF,DSPFMP - Series 268 - 1281 Days,DSPOF	Purchased during the year/period	22.05	80.88	746.18	118.14	-
		Value of investments	7.35	101.91	998.98	212.94	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPNM150Q50ETF	DSPNM150Q50IF	DSPNN50IF	DSPNRNEF	DSPQF
Bajaj Auto Limited	DSPOF, DSPNSPG2028IF	Purchased during the year/period	-	-	-	-	3,710.11
		Value of investments	-	-	-	-	3,831.33
Bajaj Finance Limited	DSPLF	Purchased during the year/period	-	-	-	-	1,570.97
		Value of investments	-	-	-	-	4,679.48
Bajaj Housing Finance Limited	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Bank of Baroda	DSPSF,DSPUSF	Purchased during the year/period	-	-	155.10	-	-
		Value of investments	-	-	711.51	-	-
Bharti Airtel Limited	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Bosch Limited	DSPNSPG2028IF	Purchased during the year/period	-	-	118.77	-	-
		Value of investments	-	-	375.00	-	-
Cholamandalam Investment and Finance Company Limited	DSPOF	Purchased during the year/period	-	-	323.45	-	-
		Value of investments	-	-	679.92	-	-
Eicher Motors Limited	DSPFMP - Series 267 - 1246 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Escorts Kubota Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Graphite India Limited	DSPN50EWETF, DSPNSPG2027IF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Grindwell Norton Limited	DSPOF	Purchased during the year/period	94.42	-	-	-	-
		Value of investments	139.00	290.02	-	-	-
Hero Fincorp Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Hindalco Industries Limited	DSPFF,DSPOF	Purchased during the year/period	-	-	-	732.50	-
		Value of investments	-	-	-	5,506.12	-
Housing Development Finance Corporation Limited	DSPLF	Purchased during the year/period	-	-	160.40	-	2,253.55
		Value of investments	-	-	305.26	-	5,452.82
Infina Finance Private Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
InterGlobe Aviation Limited	DSPLDF	Purchased during the year/period	-	-	290.84	-	-
		Value of investments	-	-	466.87	-	-
ITC Limited	DSPLF, DSPOF, DSPFMP - Series 267 - 1246 Days	Purchased during the year/period	-	-	-	-	667.70
		Value of investments	-	-	-	-	2,554.05
Jamnagar Utilities & Power Private Limited	DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Kansai Nerolac Paints Limited	DSPFMP - Series 269 - 160 Days	Purchased during the year/period	99.72	225.01	-	-	-
		Value of investments	62.91	131.26	-	-	-
Larsen & Toubro Limited	DSPNSPG2028IF, DSPOF	Purchased during the year/period	136.14	335.33	710.67	-	3,235.99
		Value of investments	130.21	271.67	987.96	-	7,398.88
Life Insurance Corporation Of India	DSPLF	Purchased during the year/period	-	-	174.69	-	-
		Value of investments	-	-	92.91	-	-
Mahindra & Mahindra Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Maruti Suzuki India Limited	DSPOF,DSPBPDF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
National Bank for Agriculture and Rural Development	DSPLF,DSPLDF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPNM150Q50ETF	DSPNM150Q50IF	DSPNN50IF	DSPNRNEF	DSPQF
Piramal Capital & Housing Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Piramal Enterprises Limited	DSPOF	Purchased during the year/period	-	-	69.72	-	-
		Value of investments	-	-	-	-	-
Reliance Industries Limited	DSPBF, DSPCBF, DSPNSPG2028IF, DSPOF, DSPNSPG2028IF	Purchased during the year/period	-	-	-	584.70	-
		Value of investments	-	-	-	4,783.99	-
Reliance Retail Ventures Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Shree Cement Limited	DSPNSPG2028IF	Purchased during the year/period	-	-	704.35	-	215.11
		Value of investments	-	-	791.37	-	-
Sikka Ports & Terminals Limited	DSPFF,DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
State Bank of India	DSPLDF,DSPLF	Purchased during the year/period	-	-	241.10	-	-
		Value of investments	-	-	491.37	-	-
Sun TV Network Limited	DSPFMP - Series 268 - 1281 Days	Purchased during the year/period	122.96	269.87	-	-	-
		Value of investments	76.80	160.22	-	-	-
Tata Consultancy Services Limited	DSPLF,DSPOF	Purchased during the year/period	-	-	-	-	1,870.41
		Value of investments	-	-	-	-	2,910.19
Tata Motors Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Power Company Limited	DSPLF	Purchased during the year/period	310.52	832.71	-	-	-
		Value of investments	255.82	533.76	-	-	-
Tata Sons Private Limited	DSPOF	Purchased during the year/period	-	-	-	-	791.36
		Value of investments	-	-	-	-	3,204.86
Union Bank of India	DSP10YGF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Wipro Limited	DSPSF	Purchased during the year/period	-	-	-	-	715.08
		Value of investments	-	-	-	-	-
UltraTech Cement Limited	DSPOF	Purchased during the year/period	-	-	-	-	760.67
		Value of investments	-	-	-	-	2,849.92
Union Bank Of India	DSPSF,DSPUSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Wipro Limited	DSPAF,D-SPOF,DSPFMP - Series 268 - 1281 Days,DSPOF	Purchased during the year/period	-	-	-	-	919.00
		Value of investments	-	-	-	-	1,910.47

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPRSF	DSPSBF	DSPSCF	DSPSF	DSPSTF
Bajaj Auto Limited	DSPOF, DSPNSPG2028IF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Bajaj Finance Limited	DSPLF	Purchased during the year/period	-	-	-	9,520.83	14,896.84
		Value of investments	-	-	-	-	5,908.79
Bajaj Housing Finance Limited	DSPLF	Purchased during the year/period	-	-	-	-	12,488.62
		Value of investments	-	-	-	-	7,468.17
Bank of Baroda	DSPSF,DSPUSF	Purchased during the year/period	469.20	4,824.95	-	4,861.81	-
		Value of investments	-	-	-	-	-
Bharti Airtel Limited	DSPLF	Purchased during the year/period	-	2,500.00	-	-	5,000.00
		Value of investments	-	2,504.86	-	-	5,009.71
Bosch Limited	DSPNSPG2028IF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Cholamandalam Investment and Finance Company Limited	DSPOF	Purchased during the year/period	-	-	-	7,266.30	6,019.06
		Value of investments	-	-	-	-	6,022.66
Eicher Motors Limited	DSPFMP - Series 267 - 1246 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Escorts Kubota Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Graphite India Limited	DSPN50EWETF, DSPNSPG2027IF	Purchased during the year/period	-	-	3,928.82	-	-
		Value of investments	-	-	4,624.28	-	-
Grindwell Norton Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Hero Fincorp Limited	DSPOF	Purchased during the year/period	-	-	-	16,150.36	-
		Value of investments	-	-	-	16,228.11	-
Hindalco Industries Limited	DSPFF,DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Housing Development Finance Corporation Limited	DSPLF	Purchased during the year/period	622.84	11,820.04	-	27,811.00	33,237.31
		Value of investments	1,658.67	-	-	23,267.33	12,139.37
Infina Finance Private Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
InterGlobe Aviation Limited	DSPLDF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
ITC Limited	DSPLF, DSPOF, DSPFMP - Series 267 - 1246 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	227.39	-	-	-	-
Jamnagar Utilities & Power Private Limited	DSPSF	Purchased during the year/period	-	-	-	-	2,481.91
		Value of investments	-	-	-	-	2,378.03
Kansai Nerolac Paints Limited	DSPFMP - Series 269 - 160 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Larsen & Toubro Limited	DSPNSPG2028IF, DSPOF	Purchased during the year/period	-	-	-	13,891.71	12,518.73
		Value of investments	-	-	-	13,938.11	12,353.07
Life Insurance Corporation Of India	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Mahindra & Mahindra Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Maruti Suzuki India Limited	DSPOF,DSPBPDF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
National Bank for Agriculture and Rural Development	DSPLF,DSPLDF	Purchased during the year/period	498.64	5,010.48	-	71,969.76	62,357.63
		Value of investments	496.71	-	-	23,328.90	27,035.01

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPRSF	DSPSBF	DSPSCF	DSPSF	DSPSTF
Piramal Capital & Housing Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Piramal Enterprises Limited	DSPOF	Purchased during the year/period	-	-	-	4,823.02	-
		Value of investments	-	-	-	-	-
Reliance Industries Limited	DSPBF, DSPCBF, DSPNSPG2028IF, DSPOF, DSPNSPG2028IF	Purchased during the year/period	-	-	2,802.96	9,896.90	-
		Value of investments	-	-	6,244.40	-	-
Reliance Retail Ventures Limited	DSPOF	Purchased during the year/period	-	-	-	7,409.89	-
		Value of investments	-	-	-	-	-
Shree Cement Limited	DSPNSPG2028IF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Sikka Ports & Terminals Limited	DSPFF,DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
State Bank of India	DSPLDF,DSPLF	Purchased during the year/period	119.61	4,686.06	-	-	16,593.65
		Value of investments	316.68	-	-	-	-
Sun TV Network Limited	DSPFMP - Series 268 - 1281 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Consultancy Services Limited	DSPLF,DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Motors Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Power Company Limited	DSPLF	Purchased during the year/period	-	-	-	6,938.02	-
		Value of investments	-	-	-	2,332.23	-
Tata Sons Private Limited	DSPOF	Purchased during the year/period	101.67	-	-	-	-
		Value of investments	113.42	-	-	-	-
Union Bank of India	DSP10YGF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Wipro Limited	DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
UltraTech Cement Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Union Bank Of India	DSPSF,DSPUSF	Purchased during the year/period	-	-	-	13,917.24	-
		Value of investments	-	-	-	14,046.93	-
Wipro Limited	DSPAF,D-SPOF,DSPFMP - Series 268 - 1281 Days,DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPTEF	DSPTSF	DSPUSF	DSPVF	DSPFMP - Series 269 - 160 Days
Bajaj Auto Limited	DSPOF, DSPNSPG2028IF	Purchased during the year/period	-	-	-	712.72	-
		Value of investments	-	-	-	1,535.02	-
Bajaj Finance Limited	DSPLF	Purchased during the year/period	5,427.03	13,932.91	1,455.56	-	970.37
		Value of investments	5,081.64	12,506.87	1,484.46	-	989.64
Bajaj Housing Finance Limited	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Bank of Baroda	DSPSF,DSPUSF	Purchased during the year/period	-	19,454.69	15,733.38	9,865.38	1,121.69
		Value of investments	-	-	8,537.07	-	1,142.39
Bharti Airtel Limited	DSPLF	Purchased during the year/period	-	969.35	4,173.06	186.31	-
		Value of investments	-	20,694.28	4,189.95	(0.64)	-
Bosch Limited	DSPNSPG2028IF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Cholamandalam Investment and Finance Company Limited	DSPOF	Purchased during the year/period	-	-	4,000.99	-	-
		Value of investments	-	-	-	-	-
Eicher Motors Limited	DSPFMP - Series 267 - 1246 Days	Purchased during the year/period	-	-	-	-	-
		Value of investments	7,355.64	-	-	-	-
Escorts Kubota Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Graphite India Limited	DSPN50EWETF, DSPNSPG2027IF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Grindwell Norton Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Hero Fincorp Limited	DSPOF	Purchased during the year/period	-	-	1,452.51	-	968.34
		Value of investments	-	-	1,480.86	-	987.24
Hindalco Industries Limited	DSPFF,DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Housing Development Finance Corporation Limited	DSPLF	Purchased during the year/period	17,545.70	-	41,236.59	556.81	2,039.43
		Value of investments	17,594.39	-	19,565.07	(0.60)	2,080.83
Infina Finance Private Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
InterGlobe Aviation Limited	DSPLDF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
ITC Limited	DSPLF, DSPOF, DSPFMP - Series 267 - 1246 Days	Purchased during the year/period	3,774.22	-	-	435.87	-
		Value of investments	11,893.97	-	-	1,851.19	-
Jamnagar Utilities & Power Private Limited	DSPSF	Purchased during the year/period	-	-	16,946.16	-	-
		Value of investments	-	-	-	-	-
Kansai Nerolac Paints Limited	DSPFMP - Series 269 - 160 Days	Purchased during the year/period	5,168.86	-	-	-	-
		Value of investments	-	-	-	-	-
Larsen & Toubro Limited	DSPNSPG2028IF, DSPOF	Purchased during the year/period	-	-	14,813.14	1,535.15	-
		Value of investments	-	-	-	2,414.38	-
Life Insurance Corporation Of India	DSPLF	Purchased during the year/period	628.92	2,398.25	-	-	-
		Value of investments	-	-	-	-	-
Mahindra & Mahindra Limited	DSPOF	Purchased during the year/period	1,896.96	5,119.43	-	-	-
		Value of investments	7,494.49	19,408.40	-	-	-
Maruti Suzuki India Limited	DSPOF,DSPBPDF	Purchased during the year/period	-	21,756.42	-	-	-
		Value of investments	-	19,941.87	-	-	-
National Bank for Agriculture and Rural Development	DSPLF,DSPLDF	Purchased during the year/period	-	-	26,628.41	-	-
		Value of investments	-	-	2,347.58	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Company Name	Schemes Invested in by Company	Description	DSPTEF	DSPTSF	DSPUSF	DSPVF	DSPFMP - Series 269 - 160 Days
Piramal Capital & Housing Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Piramal Enterprises Limited	DSPOF	Purchased during the year/period	-	-	12,303.48	-	-
		Value of investments	-	-	-	-	-
Reliance Industries Limited	DSPBF, DSPCBF, DSPNSPG2028IF, DSPOF, DSPNSPG2028IF	Purchased during the year/period	-	-	-	55.14	-
		Value of investments	-	-	-	(0.26)	-
Reliance Retail Ventures Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Shree Cement Limited	DSPNSPG2028IF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Sikka Ports & Terminals Limited	DSPFF,DSPOF	Purchased during the year/period	-	-	2,508.52	-	-
		Value of investments	-	-	2,497.63	-	-
State Bank of India	DSPLDF,DSPLF	Purchased during the year/period	7,999.09	24,612.53	4,786.42	-	-
		Value of investments	23,338.87	78,798.24	4,842.26	-	-
Sun TV Network Limited	DSPFMP - Series 268 - 1281 Days	Purchased during the year/period	-	-	-	163.91	-
		Value of investments	-	-	-	-	-
Tata Consultancy Services Limited	DSPLF,DSPOF	Purchased during the year/period	-	-	-	225.56	-
		Value of investments	-	-	-	(0.44)	-
Tata Motors Finance Limited	DSPOF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Power Company Limited	DSPLF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
Tata Sons Private Limited	DSPOF	Purchased during the year/period	3,985.87	10,961.30	-	88.74	-
		Value of investments	10,413.19	15,147.87	-	708.73	-
Union Bank of India	DSP10YGF	Purchased during the year/period	-	-	-	21.61	-
		Value of investments	-	-	-	415.88	-
Wipro Limited	DSPSF	Purchased during the year/period	-	-	-	-	-
		Value of investments	-	-	-	-	-
UltraTech Cement Limited	DSPOF	Purchased during the year/period	-	-	-	50.14	-
		Value of investments	3,686.53	21,728.62	-	891.79	-
Union Bank Of India	DSPSF,DSPUSF	Purchased during the year/period	-	-	4,642.58	-	-
		Value of investments	-	-	4,695.16	-	-
Wipro Limited	DSPAF,D-SPOF,DSPFMP - Series 268 - 1281 Days,DSPOF	Purchased during the year/period	-	-	-	30.27	-
		Value of investments	-	-	-	429.73	-

Note : *For old scheme short name refer annexure 1

- For companies which have invested more than five percent of the net asset value of the Schemes of DSP Mutual Fund during the current financial year, the investment made by that scheme or by any other scheme of DSP Mutual fund in that company and its subsidiaries, during the quarter of investment by the former, immediately preceding 12 months and succeeding 12 months of that quarter up to the date of Balance Sheet has been reported by DSP Mutual fund.
- With respect to companies which have invested more than 5% of the net asset value of a scheme of DSP Mutual Fund during the current financial year as well as the previous financial year, investments by the schemes of DSP Mutual Fund in such companies and their subsidiaries have been reported only for the current financial year.
- The negative values denote short positions
- The Investment Manager is of the opinion that the investments are made by the Schemes in such companies since they are perceived as fundamentally strong and possess a high potential for growth. Further, investments in fixed income instruments issued by the aforesaid companies would yield attractive returns commensurate with the risks associated with the issuer.

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Annexure 10

e. Unrealised gain / (loss):

2023-24

Scheme Name*	Equity Shares		Bonds & Debentures	Money Market Instruments		Government securities#	Units issued by REITs & InvITs	SILVER	Units issued by AIFs	Gold	Units of Mutual Fund
	Listed or awaiting listing	Private placement /unlisted	Listed or awaiting listing	Commercial Papers (CP)	Certificate of Deposits (CD)						
DSP10YGF	-	-	-	-	-	37.01	-	-	-	-	-
DSPAF	21,091.76	-	8.55	23.61	-19.07	-0.07	-	-	-	-	2,638.53
DSPBF	-	-	41.44	-	-1.11	11.36	-	-	1.58	-	-
DSPBPDF	-	-	-32.93	-	2.18	485.26	-	-	11.64	-	-
DSPCBF	-	-	-5,546.67	-	-	-68.98	-	-	12.28	-	-
DSPCRF	-	-	-168.00	-	-	10.06	-	-	1.09	-	-
DSPDAAF	21,631.60	-	-19.75	4.95	-	157.90	-	-	-	-	-
DSPEBF	1,91,474.70	-144.98	-81.20	4.95	11.09	-1,137.93	-	-	-	-	-
DSPEOF	3,22,356.58	-	-	-	-	-	-	-	-	-	-
DSPESF	11,856.35	-	3.93	-	-2.76	60.65	191.81	-	-	-	-
DSPFCF	2,78,083.48	-350.61	-	-	-	-	-	-	-	-	-
DSPFF	63,534.10	-	-	-	-	-	-	-	-	-	-
DSPFMP - Series 264 - 60M - 17D	-	-	-	-	-	-212.96	-	-	-	-	-
DSPFRF	-	-	-23.36	-	-11.17	223.35	-	-	5.53	-	-
DSPGF	-	-	-	-	-	424.95	-	-	-	-	-
DSPHF	81,212.10	-	-	-	-	-	-	-	-	-	-
DSPITF	1,31,680.28	-	-	-	-	-	-	-	-	-	-
DSPLDF	-	-	395.00	38.84	79.52	26.97	-	-	16.07	-	-
DSPLF	-	-	0.30	133.73	33.53	22.75	-	-	51.90	-	-
DSPMCF	4,67,703.09	-	-	-	-	-	-	-	-	-	-
DSPN50ETF	1,583.26	-	-	-	-	-	-	-	-	-	-
DSPN50EWETF	2,598.51	-	-	-	-	-	-	-	-	-	-
DSPN50IF	11,908.25	-	-	-	-	-	-	-	-	-	-
DSPNM150Q50ETF	1,139.71	-	-	-	-	-	-	-	-	-	-
DSPNN50IF	13,735.90	-	-	-	-	-	-	-	-	-	-
DSPNRNEF	29,681.80	-	-	-	-	-	-	-	-	-	-
DSPNSPG2028IF	-	-	-	-	-	-1,112.79	-	-	-	-	-
DSPOF	-	-	-	-	-	0.26	-	-	-	-	-
DSPQF	21,371.18	-	-	-	-	-	-	-	-	-	-
DSPRSF	1,079.28	-	-179.32	-	-	32.81	-	-	0.93	-	-
DSPSBF	-	-	59.35	-	-	377.93	-	-	3.11	-	-
DSPSCF	5,06,637.29	-	-	-	-	-	-	-	-	-	-
DSPSF	-	-	-	108.39	263.42	-0.83	-	-	19.20	-	-
DSPSTF	-	-	107.05	-	18.78	138.55	-	-	13.35	-	-
DSPTEF	1,00,523.05	-	-	-	-	-	-	-	-	-	-
DSPUSF	-	-	270.68	10.24	53.60	0.29	-	-	11.61	-	-
DSPVF	16,832.79	-	-	-	-	-	-	-	-	-	-
DSPNM150Q50IF	2,727.98	-	-	-	-	-	-	-	-	-	-
DSPSETF	-	-	-	-	-	-	-	656.47	-	-	-
DSP FMP Series 267 - 1246 Days	-	-	-	-	-	-311.15	-	-	-	-	-
DSP FMP Series 268 - 1281 Days	-	-	-	-	-	-102.74	-	-	-	-	-
DSPNBETF	956.91	-	-	-	-	-	-	-	-	-	-
DSPCSPG2033IF	-	-	-	-	-	473.51	-	-	-	-	-
DSPNSPG2027IF	-	-	-	-	-	26.04	-	-	-	-	-
DSP FMP Series 270 - 1144 Days	-	-	-	-	-	-45.31	-	-	-	-	-
DSPETSF*	4,00,159.75	-	-	-	-	-	-	-	-	-	-
DSPN50EWIF*	25,744.14	-	-	-	-	-	-	-	-	-	-
DSPGETF	-	-	-	-	-	-	-	-	-	3,449.53	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme Name*	Equity Shares		Bonds & Debentures	Money Market Instruments		Government securities#	Units issued by REITs & InvITs	SILVER	Units issued by AIFs	Gold	Units of Mutual Fund
	Listed or awaiting listing	Private placement /unlisted	Listed or awaiting listing	Commercial Papers (CP)	Certificate of Deposits (CD)						
DSPNITETF	303.53	-	-	-	-	-	-	-	-	-	-
DSPNPBETF	48.97	-	-	-	-	-	-	-	-	-	-
DSPNPSUBETF	408.86	-	-	-	-	-	-	-	-	-	-
DSPBSESETF	67.55	-	-	-	-	-	-	-	-	-	-
DSPMAF	8,056.58	-	73.78	-	-2.15	60.61	-	-	-	-	2,904.90
DSPGEFOF	-	-	-	-	-	-	-	-	-	-	133.62
DSPBFSF	45.44	-	-	-	-	-	-	-	-	-	-
DSPNS250Q50IF	-43.85	-	-	-	-	-	-	-	-	-	-
DSPMTCF	-489.60	-	-	-	-	-	-	-	-	-	-
DSPNHCTCF	46.67	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-

Scheme Name*	Foreign Mutual Fund	Foreign Equity
DSPGIFOF	19,207.71	-
DSPHF	-808.90	3,514.99
DSPNRNEF	5,182.04	-
DSPUSFEF	37,994.91	-
DSPVF	2,556.78	2,705.14
DSPWAF	65.06	-
DSPWEF	1,728.38	-
DSPWMF	3,796.43	-
DSPWGFOF*	3,966.28	-
DSPGAFOF*	1,252.09	-
DSPMAF	2,903.69	965.22
DSPUSTFOF	60.46	-

Government Securities includes Treasury Bills (T Bills)

Scheme Name*	Equity Shares		Bonds & Debentures	Money Market Instruments		Government securities#	Units issued by REITs & InvITs	SILVER	Units of Mutual Fund
	Listed or awaiting listing	Private placement / unlisted	Listed or awaiting listing	Commercial Papers (CP)	Certificate of Deposits (CD)				
DSP10YGF	-	-	-	-	-	37.37	-	-	-
DSPAF	-5,486.97	-	-	-	-	3.28	-1.80	-	359.69
DSPBF	-	-	-83.42	0.66	3.16	13.47	-	-	-
DSPBPDF	-	-	-1,197.32	-	2.90	192.16	-	-	-
DSPCBF	-	-	-6,780.47	-	-	-421.64	-	-	-
DSPCRF	-	-	-365.69	-	-	15.19	-	-	-
DSPCPG2033IF	-	-	-	-	-	30.83	-	-	-
DSPDAAF	1,787.58	-	-413.42	0.73	-2.33	12.81	-	-	-
DSPEBF	1,23,761.84	-144.98	-1,424.03	0.73	-35.44	-1,850.90	-	-	-
DSPN50EWIF*	3,118.44	-	-	-	-	-	-	-	-
DSPEOF	1,17,593.81	-	-	-	-	-	-	-	-
DSPESF	2,885.42	-	-	-	3.61	-6.50	669.77	-	-
DSPFCF*	1,17,378.11	-350.61	-	-	-	-	-	-	-
DSPFF	29,111.10	-	-	-	-	-	-	-	-
DSPFMP - Series 264 - 60M - 17D	-	-	-	-	-	-217.65	-	-	-
DSPFMP Series 267 - 1246 Days	-	-	-	-	-	-223.02	-	-	-
DSPFMP Series 268 - 1281 Days	-	-	-	-	-	-21.20	-	-	-
DSPFMP SERIES 269 - 160 Days	-	-	10.97	0.92	1.62	-	-	-	-
DSPFMP Series 270 - 1144 Days	-	-	-	-	-	-2.17	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme Name*	Equity Shares		Bonds & Debentures	Money Market Instruments		Government securities#	Units issued by REITs & InvITs	SILVER	Units of Mutual Fund
	Listed or awaiting listing	Private placement / unlisted	Listed or awaiting listing	Commercial Papers (CP)	Certificate of Deposits (CD)				
DSPFRF	-	-	-	-	-	-9.52	-	-	-
DSPGAF	-	-	-	-	-	-	-	-	-
DSPGF	-	-	-	-	-	130.14	-	-	-
DSPGIFOF	-	-	-	-	-	-	-	-	-
DSPHF	13,968.09	-	-	-	-	-	-	-	-
DSPITF	45,945.53	-	-	-	-	-	-	-	-
DSPLDF	-	-	58.05	29.72	8.35	77.60	-	-	-
DSPLF	-	-	26.01	119.21	112.60	-32.59	-	-	-
DSPMCF	1,95,201.71	-	-	-	-	-	-	-	-
DSPN50ETF	-2.90	-	-	-	-	-	-	-	-
DSPN50EWETF*	-85.60	-	-	-	-	-	-	-	-
DSPN50IF	2,728.50	-	-	-	-	-	-	-	-
DSPNBETF	88.30	-	-	-	-	-	-	-	-
DSPNM150Q50ETF	-570.98	-	-	-	-	-	-	-	-
DSPNM150Q50IF	-1,244.73	-	-	-	-	-	-	-	-
DSPNN50IF	-190.17	-	-	-	-	-	-	-	-
DSPNRNEF	7,861.96	-	-	-	-	-	-	-	-
DSPNSPG2027IF	-	-	-	-	-	42.57	-	-	-
DSPNSPG2028IF	-	-	-	-	-	-655.31	-	-	-
DSPPOF	-	-	-	-	-	0.52	-	-	-
DSPQF	2,890.25	-	-	-	-	-	-	-	-
DSPRSF	428.73	-	-328.85	-	-	-74.20	-	-	-
DSPSBF	-	-	4.86	-	-	120.34	-	-	-
DSPSCF	2,80,310.06	-	-	-	-	-	-	-	-
DSPSETF	-	-	-	-	-	-	-	503.21	-
DSPSF	-	-	-	158.15	253.73	32.18	-	-	-
DSPSTF	-	-	-1,111.77	1.94	-2.65	186.42	-	-	-
DSPTEF	34,923.78	-	-	-	-	-	-	-	-
DSPTSF	1,57,275.04	-	-	-	-	-	-	-	-
DSPUSF	-	-	10.67	12.40	64.31	-20.20	-	-	-
DSPUSFEF	-	-	-	-	-	-	-	-	-
DSPVF	1,937.12	-	-	-	-	-	-	-	-
DSPWAF	-	-	-	-	-	-	-	-	-
DSPWEF	-	-	-	-	-	-	-	-	-
DSPWGFOF*	-	-	-	-	-	-	-	-	-
DSPWMF	-	-	-	-	-	-	-	-	-

Scheme Name*	Foreign Mutual Fund	Foreign Equity
DSPGAF	603.66	-
DSPGIFOF	4,223.75	-
DSPHF	-701.17	312.59
DSPNRNEF	5,804.44	-
DSPUSFEF	20,623.43	-
DSPVF	-294.10	1,070.16
DSPWAF	230.57	-
DSPWEF	1,961.05	-
DSPWGFOF*	4,222.27	-
DSPWMF	5,608.41	-

#Government Securities includes Treasury Bills (T Bills)

Unrealised gain/loss includes provision for impairment for details refer note 21.1 of Notes to accounts.

Note : *For old scheme short name refer Annexure 1

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

Annexure 11

Investment in Associates/group companies of the Sponsors or the AMC:

2023-24

Issuer Name	Scheme Name	Purchase (Rupees in Lakhs)
Sonata Software Limited	DSPNS250Q50IF	272.85

2022-23

Investment in Associates/group companies of the Sponsors or the AMC: Nil

Notes:

- a. Investments include derivative transactions.
b. Investments include purchase transactions only (including inter-scheme).

Note: *For old scheme short name refer Annexure 1

Investments made by other Schemes

As of March 31, 2024 : Nil

As of March 31, 2023 : Nil

g. Non-traded securities in the portfolio

Non-traded securities (excluding debt securities) which exceeds 5% of the net assets at the end of the year

As of March 31, 2024 : Nil

As of March 31, 2023 : Nil

As of April 1, 2022 : Nil

Debt securities which have been valued at a price other than the price given by the Independent Valuation Agencies at the end of year

As of March 31, 2024 : Nil

As of March 31, 2023 : Nil

As of April 1, 2022 : Nil

27 Investment management and trusteeship fees:

a) Investment management fees (excluding GST) have been charged to the Schemes pursuant to an agreement with AMC, as under:

2023-2024

Scheme Name	Rate	Scheme Name	Rate	Scheme Name	Rate	Scheme Name	Rate
DSPFCF	0.56%	DSPCRF	0.29%	DSPHF	0.52%	DSPNPBETF	0.07%
DSPITF	0.92%	DSPLF	0.09%	DSPOF	0.03%	DSPNPSUBETF	0.32%
DSPEOF	0.61%	DSPWGFOF (Erstwhile known as DSPWGF)	0.52%	DSPN50IF	0.11%	DSPBSEETF	0.00%
DSPMCF	0.58%	DSPWEF	0.43%	DSPNN50IF	0.19%	DSP FMP Series 267 - 1246 Days	0.04%
DSPTEF	0.98%	DSPWMF	0.30%	DSPQF	0.40%	DSP FMP Series 268 - 1281 Days	0.05%
DSPETSF (Erstwhile known as DSPTSF)	0.53%	DSPFF	0.82%	DSPVF	0.55%	DSP FMP SERIES 269 - 160 Days	0.06%
DSPWAF	0.82%	DSPUSFEF	0.52%	DSPFRF	0.13%	DSPNBETF	0.09%
DSPSCF	0.66%	DSPBPDF	0.24%	DSPFMP - Series 264 - 60M - 17D	0.06%	DSPCSPG2033IF	0.08%
DSPEBF	0.57%	DSPDAAF	0.55%	DSPN50EWETF	0.21%	DSPNSPG2027IF	0.06%
DSPGF	0.40%	DSPGAFOF (Erstwhile known as DSPGAF)	0.18%	DSPN50ETF	0.02%	DSP FMP Series 270 - 1144 Days	0.05%
DSPSF	0.14%	DSP10YGF	0.20%	DSPNM150Q50ETF	0.21%	DSPMAF	0.09%
DSPRSF	0.38%	DSPLDF	0.21%	DSPGIFOF	0.20%	DSPGEFOF	0.00%
DSPNRNEF	0.76%	DSPESF	0.43%	DSPNSPG2028IF	0.08%	DSPBFSF	0.61%
DSPBF	0.29%	DSPN50EWIF (Erstwhile known as DSPENF)	0.26%	DSPNM150Q50IF	0.22%	DSPNS250Q50IF	0.10%
DSPSTF	0.23%	DSPAF	0.25%	DSPSETF	0.06%	DSPMTCF	0.51%
DSPSBF	0.40%	DSPN1DRLETF (Erstwhile known as DSPLETF)	0.04%	DSPGETF	0.12%	DSPNHCTEF	0.06%
DSPUSF	0.22%	DSPCBF	0.17%	DSPNITETF	0.10%	DSPUSTFOF	0.04%
DSPS&PLRETF	0.00%						

2022-2023

Scheme Name	Rate						
DSPFCF	0.56%	DSPNRNEF	0.74%	DSPBPDF	0.24%	DSPN50IF	0.08%
DSPITF	1.12%	DSPBF	0.28%	DSPDAAF	0.50%	DSPNN50IF	0.19%
DSPEOF	0.71%	DSPSTF	0.22%	DSPGAF	0.22%	DSPQF	0.38%
DSPMCF	0.58%	DSPSBF	0.38%	DSP10YGF	0.20%	DSPVF	0.54%
DSPTEF	1.02%	DSPUSF	0.21%	DSPLDF	0.23%	DSPFRF	0.16%
DSPTSF	0.58%	DSPCRF	0.53%	DSPESF	0.40%	DSPN50EWETF	0.17%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme Name	Rate	Scheme Name	Rate	Scheme Name	Rate	Scheme Name	Rate		
DSPWAF	1.06%	DSPLF	0.10%	DSPN50EWIF	0.26%	DSPN50ETF	0.00%	0.00%	
DSPSCF	0.73%	DSPWGFOF	0.49%	DSPAF	0.24%	DSPNM150Q50ETF	0.20%	0.20%	
DSPBEF	0.61%	DSPWEF	0.41%	DSPN1DRLETF	0.34%	DSPGIFOF	0.04%	0.04%	
DSPGF	0.40%	DSPWMF	0.31%	DSPCBF	0.16%	DSPNSPG2028IF	0.04%	0.04%	
DSPSF	0.17%	DSPFF	0.85%	DSPHF	0.63%	DSPNM150Q50IF	0.09%	0.09%	
DSPRSF	0.37%	DSPUSFEF	0.53%	DSPOF	0.02%	DSPSETF	0.07%	0.07%	
DSPNBETF	0.00%	DSPCPG2033IF	0.07%	DSPNSPG2027IF	0.03%	-	-	-	

Note:

- Rate represents average rate in percentage per annum charged on daily average net assets from April 01, 2023/Launch Date of the Scheme to March 31, 2024.
- Clause 52 of the SEBI (Mutual Funds) Regulations 1996, which prescribed ceiling on management fee, is amended and accordingly w.e.f. October 01, 2012 management fee charged to Schemes is subject to a limit of total expense ratio (TER), i.e. no separate limit for management fee.
 - The Fund has accrued trusteeship fees including GST aggregating Rs.23,600,000 (previous year Rs. Rs.17,700,000) for the year ended March 31, 2024 in accordance with the original Trust Deed dated December 16, 1996 as amended by Supplementary Trust Deeds dated December 23, 1999, March 27, 2000, September 20, 2005 and November 03, 2008, August 16, 2018 and April 1 2023. The trusteeship fees have been allocated between the Schemes in proportion to the net assets of the Schemes. The Trusteeship fees are subject to a maximum of 0.02% of the average net assets per annum.

28 Details of transactions with associates in terms of regulation 25(8):

- Disclosure regarding payment of commission for distribution of units and payment of brokerage for securities transactions pursuant to clause 5.14 of the master circular:

- Brokerage paid to sponsor or its associates / employees or their relatives of the Asset Management Company (AMC) ₹ in Lacs

Name of associate/ related parties/ group companies of Sponsor/ AMC	Nature of Association / Nature of Relation	April 01, 2023/Launch Date to March 31, 2024		April 01, 2022/Launch Date to March 31, 2023	
		Value of transaction (in Rs. Lakhs & % of total value of transaction of the Fund)	Brokerage (Rs. Lakhs & % of total brokerage paid by the fund)	Value of transaction (in Rs. Lakhs & % of total value of transaction of the fund)	Brokerage (Rs. Lakhs & % of total brokerage paid by the fund)
NIL					

- Commission paid to sponsor or its associates / employees or their relatives of the Asset Management Company (AMC) ₹ in Lacs

Name of associate/related parties/ group companies of Sponsor/AMC	Nature of Association /Nature of Relation	April 01, 2023/Launch Date to March 31, 2024		April 01, 2022/Launch Date to March 31, 2023	
		Business given*** (Rs. Lakhs & % of total business received by the fund)	Commission paid*** (Rs. Lakhs & % of total commission paid by the fund)	Business given*** (Rs. Lakhs & % of total business received by the fund)	Commission paid*** (Rs. Lakhs & % of total commission paid by the fund)
Sonali Sudip Mandal	Employee / Relative	306.98(0.00%#)	6.01(0.00%#)	153.72(0.00%#)	4.84(0.01%)
Deepa Chinmay Sapre	Employee / Relative	-	-	2.35(0.00%#)	0.15(0.00%#)
Srimanti Bhaduri	Employee / Relative	-	-	6.71(0.00%#)	0.17(0.00%#)
Mmerchant Finserv	Employee / Relative**	155.16(0.00%#)	6.03(0.00%#)	150.69(0.00%#)	4.52(0.01%)
Growfinn Wealth Private Limited	Employee / Relative**	813.76(0.00%#)	26.62(0.00%#)	475.18(0.00%#)	21.44(0.03%)
Amruta Abhijit Gujarathi	Employee / Relative	61.92(0.00%#)	0.61(0.00%#)	9.04(0.00%#)	0.3(0.00%#)
Sanjay Vishno Punjabi	Employee / Relative	-	-	117.39(0.00%#)	4.32(0.01%)
Keshava Murthy R.	Employee / Relative	232.14(0.00%#)	13.66(0.00%#)	242.31(0.00%#)	10.68(0.02%)
Steadfast Services	Employee / Relative	16.01(0.00%#)	1.82(0.00%#)	30.42(0.00%#)	1.43(0.00%#)
Finnovate Financials	Employee / Relative**	37.94(0.00%#)	0.68(0.00%#)	14.91(0.00%#)	0.43(0.00%#)
Neha Harshad Ashar	Employee / Relative	43.9(0.00%#)	0.43(0.00%#)	20.64(0.00%#)	0.13(0.00%#)
Pinky Mehta	Employee / Relative	-	-	149.19(0.00%#)	0.45(0.00%#)
Harshad V. Ashar	Employee / Relative	130.09(0.00%#)	7.12(0.00%#)	99.07(0.00%#)	5.36(0.01%)
Nest-Egg Services Private Limited	Employee / Relative**	80.6(0.00%#)	6.53(0.00%#)	64.69(0.00%#)	5.8(0.01%)
Samir P Purani	Employee / Relative	142.56(0.00%#)	6.67(0.00%#)	185.48(0.00%#)	5.27(0.01%)
Rajesh Bhatia	Employee / Relative	-	-	134.86(0.00%#)	10.42(0.03%)
N Krishna Anand	Employee / Relative	-	-	103.33(0.00%#)	4.15(0.01%)
Way2Wealth Securities Private Limited	Employee / Relative**	676.26(0.00%#)	24.48(0.00%#)	-	-
Ascent Wealth	Employee / Relative	47.58(0.00%#)	0.57(0.00%#)	-	-
Krutika Nitin Shah	Employee / Relative	0.79(0.00%#)	0.00*(0.00%#)	-	-
Devangkumar Ramanlal Modi	Employee / Relative	41.1(0.00%#)	0.2(0.00%#)	-	-

Note:

#Percentage is less than 0.005%

** - Entities in which AMC's employee/ relative have interest

*** - The business given and commission paid are at Mutual Fund level

- Underwriting obligations undertaken by the Schemes with respect to issue of securities by associate companies during the year / period: Nil

- Devolvement during the year / period: Nil

- Subscription by the Schemes in the issues lead managed by associate companies during the year / period: Nil

- Subscription to any issue of equity or debt on private placement basis where the sponsor or its associate companies have acted as arranger or manager during the year / period: Nil

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

29 The aggregate value of investments purchased and sold/redeemed during the year/period and these amounts as a percentage of average daily net assets:
Refer Annexure 12

₹ in Lacs

Scheme*	Purchase (Rupees in Lacs)		Sold/Redeemed (Rupees in Lacs)		Purchase as % to average daily net assets		Sold/Redeemed as % to average daily net assets	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
DSPBF	61,465.98	1,11,312.26	60,094.69	1,08,532.78	174.84%	325.73%	170.94%	317.60%
DSPFCF	3,12,382.67	2,22,781.81	3,95,362.11	2,31,048.68	34.45%	28.98%	43.60%	30.06%
DSPLF	73,95,233.14	61,84,510.44	76,10,841.53	60,10,916.90	556.90%	509.95%	573.14%	495.64%
DSPEBF	4,07,840.96	3,55,033.67	4,83,354.71	3,55,954.23	49.91%	48.03%	59.16%	48.15%
DSPGF	12,29,654.12	12,44,790.31	12,03,059.36	12,30,646.87	1919.43%	3022.10%	1877.92%	2987.77%
DSPSF	9,58,367.41	6,72,930.38	9,45,706.39	5,73,695.14	206.28%	203.27%	203.55%	173.29%
DSPEOF	4,33,574.98	3,02,128.88	3,81,306.44	2,75,153.80	47.61%	43.69%	41.87%	39.79%
DSPSTF	13,38,960.92	10,15,809.01	13,44,462.96	9,85,505.26	440.04%	365.10%	441.85%	354.21%
DSPTEF	1,28,389.92	1,10,069.44	1,33,285.37	1,29,508.38	41.84%	41.74%	43.43%	49.12%
DSPCRF	72,477.98	19,419.30	71,618.92	18,917.76	363.76%	80.76%	359.45%	78.67%
DSPRSF	7,826.28	6,790.97	10,463.05	9,007.45	43.15%	33.50%	57.68%	44.44%
DSPITF	1,06,033.55	68,143.51	94,553.66	55,318.27	41.57%	40.98%	37.07%	33.27%
DSPUSF	5,52,103.28	6,52,452.26	5,82,893.14	7,10,575.58	209.95%	241.14%	221.66%	262.62%
DSPMCF	4,37,525.77	3,02,262.98	7,07,096.76	3,51,555.61	29.15%	22.18%	47.10%	25.80%
DSPETSF*	4,81,582.56	3,74,627.26	5,18,952.21	3,51,692.01	39.40%	37.34%	42.46%	35.05%
DSPSBF	9,81,841.11	5,31,058.11	9,39,629.37	5,29,074.62	1337.13%	1058.44%	1279.64%	1054.49%
DSPWGFOF*	27,011.10	3,369.99	35,578.97	5,760.15	34.27%	4.34%	45.14%	7.43%
DSPSCF	2,74,917.52	1,86,373.65	3,22,438.30	1,55,841.28	23.11%	21.02%	27.10%	17.57%
DSPNRNEF	22,467.42	14,425.83	26,921.75	24,909.84	28.78%	20.19%	34.48%	34.87%
DSPWEF	388.86	-	3,412.81	809.51	2.52%	0.00%	22.12%	5.45%
DSPWMF	408.63	968.21	3,518.99	974.30	2.38%	5.59%	20.52%	5.63%
DSPFF	90,778.67	56,855.28	1,17,761.43	63,481.64	45.21%	30.77%	58.65%	34.36%
DSPWAF	149.29	114.80	802.99	3,458.75	7.59%	2.17%	40.83%	65.47%
DSPUSFEF	2,090.95	4,626.81	9,356.91	2,471.05	2.63%	6.55%	11.79%	3.50%
DSPBPDF	12,62,016.42	11,96,253.60	12,84,528.01	11,89,852.97	507.94%	475.56%	517.00%	473.02%
DSPDAAF	16,33,200.61	18,55,923.43	17,62,204.60	19,20,981.71	490.40%	429.25%	529.14%	444.30%
DSPGAFOF*	520.56	611.40	2,143.56	4,553.23	8.68%	7.56%	35.75%	56.28%
DSP10YGF	11,233.86	11,858.98	11,534.44	12,228.01	222.08%	241.32%	228.03%	248.82%
DSPLDF	12,18,926.28	11,20,140.44	11,30,746.03	11,24,788.50	341.73%	324.41%	317.01%	325.75%
DSPESF	3,67,996.47	2,25,287.48	3,52,539.98	2,16,383.33	526.19%	462.28%	504.09%	444.01%
DSPN50EWIF*	63,851.23	29,482.85	21,889.94	10,733.76	81.17%	69.99%	27.83%	25.48%
DSPAF	29,54,851.91	14,17,208.30	29,03,747.14	14,49,595.54	1196.66%	1187.65%	1175.96%	1214.79%
DSPCBF	1,12,338.02	1,04,902.76	80,666.47	1,13,648.89	43.62%	42.92%	31.32%	46.50%
DSPHF	54,196.17	21,547.34	20,980.29	26,361.61	31.38%	17.89%	12.15%	21.89%
DSPN50IF	15,229.53	14,808.03	4,574.23	2,871.21	37.81%	64.82%	11.36%	12.57%
DSPN50IF	20,517.42	16,339.24	12,962.90	8,762.21	63.51%	74.19%	40.13%	39.78%
DSPQF	62,752.94	72,424.97	91,874.18	78,497.23	50.12%	55.48%	73.38%	60.13%
DSPVF	86,668.96	57,036.43	88,165.51	58,174.32	126.38%	98.08%	128.56%	100.03%
DSPFRF	6,46,995.65	1,30,017.34	6,42,491.31	2,33,409.66	715.09%	93.58%	710.11%	168.00%
DSPN50EWETF	15,198.88	3,126.06	6,251.81	1,936.59	163.81%	65.81%	67.38%	40.77%
DSPN50ETF	22,975.24	2,839.93	352.53	3,905.30	357.46%	177.29%	5.48%	243.80%
DSPNM150Q50ETF	3,280.31	5,813.63	3,995.42	2,470.69	42.76%	94.03%	52.08%	39.96%
DSPOF	2,53,432.18	2,71,743.25	2,51,963.25	2,70,994.45	75.42%	59.82%	74.98%	59.65%
DSPNSPG2028IF	45,514.69	1,97,080.57	18,468.70	22,801.26	20.28%	240.19%	8.23%	27.79%
DSPGIFOF	33,850.43	33,572.76	21,976.19	6,479.56	57.52%	117.13%	37.34%	22.61%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme*	Purchase (Rupees in Lacs)		Sold/Redeemed (Rupees in Lacs)		Purchase as % to average daily net assets		Sold/Redeemed as % to average daily net assets	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
DSPSETF	6,132.38	3,924.37	765.79	418.50	107.20%	174.37%	13.39%	18.59%
DSPNM150Q50IF	9,435.21	20,551.09	7,165.10	4,988.36	51.87%	151.28%	39.39%	36.72%
DSPNBETF	18,281.75	6,004.50	3,920.28	120.03	158.36%	441.10%	33.96%	8.82%
DSPCSPG2033IF	5,394.19	30,760.12	789.60	1,988.98	16.64%	238.21%	2.44%	15.40%
DSPNSPG2027IF	2,023.84	7,110.36	1,330.54	-	22.87%	145.18%	15.04%	0.00%
DSPFMP - Series 264 - 60M - 17D	150.88	421.07	-	-	3.35%	10.02%	0.00%	-
DSPGETF	28,302.91	-	1,275.66	-	217.85%	-	9.82%	-
DSP FMP Series 268 - 1281 Days	853.55	10,585.52	-	-	7.64%	99.46%	0.00%	-
DSP FMP SERIES 269 - 160 Days	1,647.18	21,191.32	23,400.00	-	7.51%	98.26%	106.74%	-
DSPNITETF	5,279.24	-	913.20	-	147.43%	-	25.50%	-
DSPNPBETF	15,946.80	-	4,669.95	-	182.92%	-	53.57%	-
DSPNPSUBETF	2,434.84	-	1,361.29	-	159.00%	-	88.89%	-
DSPBSESETF	677.45	-	55.60	-	105.94%	-	8.69%	-
DSPMAF	1,34,925.03	-	2,467.82	-	104.10%	-	1.90%	-
DSPGEFOF	2,421.10	-	459.80	-	140.02%	-	26.59%	-
DSPBFSF	56,200.98	-	3,001.11	-	104.85%	-	5.60%	-
DSPNS250Q50IF	6,819.02	-	573.40	-	120.79%	-	10.16%	-
DSPMTCF	74,017.02	-	-	-	98.76%	-	0.00%	-
DSPNHCFEF	779.36	-	0.22	-	95.71%	-	0.03%	-
DSPUSTFOF	6,327.81	-	-	-	108.68%	-	0.00%	-
DSP FMP Series 267 - 1246 Days	303.98	57,274.14	377.77	412.31	0.50%	99.24%	0.62%	0.71%
DSP FMP Series 270 - 1144 Days	94.56	15,716.79	125.00	-	0.57%	99.71%	0.76%	-

Note: 1. The aggregate value of investments purchased and sold/redeemed for the year ended March 31, 2024 includes purchase / sale of derivatives and excludes purchase / sale of mutual fund units, except for Fund of Fund Schemes in compliance with AMFI circular no. 135/BP/64/2015-16 dated October 29, 2015.
Note: *For old scheme short name refer Annexure 1

30 Distributable surplus:
Refer Annexure 13

Scheme Name*	2023-24				2022-23			
	Net income as per Revenue Account (after transfer to unrealised appreciation reserve)	Add: Balance of undistributed income as at the beginning of the year/ period	Less: Distributed to unitholders	Balance distributable income	Net income as per Revenue Account (after transfer to unrealised appreciation reserve)	Add: Balance of undistributed income as at the beginning of the year/ period	Less: Distributed to unitholders	Balance distributable income
DSPBF	1,707.06	27,532.48	2.74	29,236.80	-567.74	28,122.65	22.43	27,532.48
DSPFCF*	93,010.12	4,40,056.41	3,568.31	5,29,498.22	24,067.96	4,19,152.31	3,163.86	4,40,056.41
DSPLF	-5,44,973.05	17,81,877.53	667.21	12,36,237.27	97,982.97	16,84,214.59	320.03	17,81,877.53
DSPBEF	1,17,313.46	3,93,019.57	10,021.81	5,00,311.22	48,485.71	3,55,716.82	11,182.96	3,93,019.57
DSPGF	13,347.20	64,853.90	24.83	78,176.27	9,426.94	55,441.39	14.43	64,853.90
DSPSF	42,044.48	2,57,000.72	18.99	2,99,026.21	79,940.35	1,77,089.98	29.61	2,57,000.72
DSPEOF	1,51,914.12	4,55,308.42	2,458.81	6,04,763.73	74,443.39	3,82,871.64	2,006.61	4,55,308.42
DSPSTF	-909.91	2,56,080.35	74.79	2,55,095.65	20,638.24	2,35,511.33	69.22	2,56,080.35
DSPTEF	29,410.82	2,53,360.06	1,561.83	2,81,209.05	18,455.78	2,36,234.33	1,330.05	2,53,360.06
DSPCRF	247.74	13,954.62	52.95	14,149.41	-3,961.96	17,963.00	46.42	13,954.62
DSPRSF	-777.05	13,347.56	79.05	12,491.46	-1,404.08	14,859.24	107.60	13,347.56
DSPITF	52,726.79	1,02,461.82	1,730.52	1,53,458.09	20,789.44	82,956.40	1,284.02	1,02,461.82

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme Name*	2023-24				2022-23			
	Net income as per Revenue Account (after transfer to unrealised appreciation reserve)	Add: Balance of undistributed income as at the beginning of the year/ period	Less: Distributed to unitholders	Balance distributable income	Net income as per Revenue Account (after transfer to unrealised appreciation reserve)	Add: Balance of undistributed income as at the beginning of the year/ period	Less: Distributed to unitholders	Balance distributable income
DSPUSF	317.70	1,44,181.33	1,442.31	1,43,056.72	-34,817.57	1,79,980.99	982.09	1,44,181.33
DSPMCF	1,52,412.54	5,45,716.93	2,391.49	6,95,737.98	72,020.31	4,75,855.92	2,159.30	5,45,716.93
DSPTSF	1,54,176.90	4,80,441.00	7,511.84	6,27,106.06	87,987.72	3,99,903.81	7,450.53	4,80,441.00
DSPSBF	35,670.39	54,448.15	9.40	90,109.14	1,589.00	52,863.23	4.08	54,448.15
DSPWGF0F*	4,142.51	4,528.78	253.98	8,417.31	-12,528.55	17,313.08	255.75	4,528.78
DSPSCF	1,79,164.29	3,51,532.48	1,564.39	5,29,132.38	73,688.43	2,79,158.97	1,314.92	3,51,532.48
DSPNRNEF	8,893.77	26,920.05	281.22	35,532.60	2,915.02	24,216.80	211.77	26,920.05
DSPWEF	547.43	-1,657.75	25.71	-1,136.03	-658.98	-972.01	26.76	-1,657.75
DSPWMF	958.00	-1,433.82	13.14	-488.96	72.94	-1,506.76	0.00	-1,433.82
DSPFF	22,032.00	90,486.91	624.99	1,11,893.92	4,097.53	86,980.24	590.86	90,486.91
DSPWAF	13.14	83.05	1.56	94.63	316.98	-233.13	0.80	83.05
DSPUSFEF	403.68	18,115.56	38.76	18,480.48	1,009.05	17,129.52	23.01	18,115.56
DSPBPDF	-1,080.30	1,25,880.10	3.63	1,24,796.17	1,389.54	1,24,496.65	6.09	1,25,880.10
DSPDAAF	-2,080.30	1,38,761.08	147.18	1,36,533.60	684.17	1,38,271.70	194.79	1,38,761.08
DSPGAF	70.20	1,421.63	5.38	1,486.45	233.02	1,194.05	5.44	1,421.63
DSP10YGF	148.36	2,291.06	1.45	2,437.97	-261.87	2,553.87	0.94	2,291.06
DSPLDF	60,519.03	1,30,170.73	31.28	1,90,658.48	2,956.07	1,27,293.54	78.88	1,30,170.73
DSPESF	7,700.82	14,279.48	92.19	21,888.11	5,016.95	9,467.78	205.25	14,279.48
DSPN50EWIF*	11,301.46	7,641.52	59.28	18,883.70	3,854.29	3,828.89	41.66	7,641.52
DSPAF	18,890.34	16,351.32	70.50	35,171.16	17,674.01	-1,153.91	168.78	16,351.32
DSPN1DRLETF*	5,247.31	0.00	5,177.12	70.19	795.95	0.00	795.95	0.00
DSPCBF	15,497.24	58,290.69	1.07	73,786.86	6,013.76	52,289.69	12.76	58,290.69
DSPHF	16,146.92	29,267.29	143.46	45,270.75	11,684.20	17,684.81	101.72	29,267.29
DSP0F	-7,923.08	34,168.76	5.60	26,240.08	-3,419.87	37,609.04	20.41	34,168.76
DSPN50IF	2,142.92	3,345.97	20.62	5,468.27	1,846.44	1,514.36	14.83	3,345.97
DSPNN50IF	2,844.24	2,582.92	14.52	5,412.64	1,325.34	1,265.81	8.23	2,582.92
DSPQF	6,771.51	20,747.09	17.01	27,501.59	4,039.70	16,726.40	19.01	20,747.09
DSPVF	4,199.04	7,336.50	32.13	11,503.41	3,086.55	4,249.95	0.00	7,336.50
DSPFRF	7,463.53	6,088.14	0.00	13,551.67	-1,418.35	7,506.49	0.00	6,088.14
DSPN50EWETF	1,360.76	-75.89	0.00	1,284.87	56.28	-132.17	0.00	-75.89
DSPN50ETF	-59.30	-19.17	0.00	-78.47	-21.39	2.22	0.00	-19.17
DSPNM150Q50ETF	1,049.90	-941.80	0.00	108.10	-761.31	-180.49	0.00	-941.80
DSPGIF0F	3,950.20	-5,764.27	0.00	-1,814.07	-5,683.79	-80.48	0.00	-5,764.27
DSPNSPG2028IF	16,015.28	8,900.85	0.00	24,916.13	8,858.11	42.74	0.00	8,900.85
DSPNM150Q50IF	2,143.44	-1,338.04	0.00	805.40	-1,338.04	0.00	0.00	-1,338.04
DSPSETF	294.61	91.61	0.00	386.22	91.61	0.00	0.00	91.61
DSPNBETF	-356.43	-516.89	0.00	-873.32	-516.89	0.00	0.00	-516.89
DSPCSPG2033IF	2,377.96	402.50	0.00	2,780.46	402.50	0.00	0.00	402.50
DSPNSPG2027IF	548.35	79.17	0.00	627.52	79.17	0.00	0.00	79.17
DSPFMP - Series 264 - 60M - 17D	315.04	220.46	0.00	535.50	138.61	81.85	0.00	220.46
DSPFMP - Series 267 - 1246 Days	4,417.86	1,508.12	0.00	5,925.98	1,508.12	0.00	0.00	1,508.12
DSPFMP - Series 268 - 1281 Days	788.38	273.45	0.00	1,061.83	273.45	0.00	0.00	273.45
DSPFMP - Series 269 - 160 Days	272.02	421.25	0.00	693.27	421.25	0.00	0.00	421.25
DSPFMP - Series 270 - 1144 Days	1,198.77	123.77	0.00	1,322.54	123.77	0.00	0.00	123.77

Note : *For old scheme short name refer Annexure 1

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

31 Income distribution per unit:

Refer Annexure 14

Scheme*	Plan Option	Dividend per unit									
		31-Mar-24									
		G	D IDCW	M IDCW	Q IDCW	D IDCW	W IDCW	U IDCW	U IDCW 3	UR	UR3
DSPBF	Regular	-	-	0.7127	-	-	-	-	-	-	-
DSPBF	Direct	-	-	0.7513	-	-	-	-	-	-	-
DSPFCF	Regular	-	5.0000	-	-	-	-	-	-	-	-
DSPFCF	Direct	-	7.1000	-	-	-	-	-	-	-	-
DSPLF	Regular	-	-	-	-	69.0083	69.4265	-	-	-	-
DSPLF	Direct	-	-	-	-	69.7903	70.3177	-	-	-	-
DSPEBF	Regular	-	2.2000	-	-	-	-	-	-	-	-
DSPEBF	Direct	-	2.2000	-	-	-	-	-	-	-	-
DSPGF*	Regular	-	0.4950	0.8824	-	-	-	-	-	-	-
DSPGF*	Direct	-	0.5322	0.9385	-	-	-	-	-	-	-
DSPSF	Regular	-	0.4245	0.6556	-	0.7102	-	-	-	-	-
DSPSF	Direct	-	0.4398	0.6791	-	0.7377	-	-	-	-	-
DSPSF	Unclaimed	-	-	-	-	-	-	-	-	-	-
DSPEOF	Regular	-	3.1000	-	-	-	-	-	-	-	-
DSPEOF	Direct	-	8.7000	-	-	-	-	-	-	-	-
DSPSTF	Regular	-	-	0.6821	-	-	0.6890	-	-	-	-
DSPSTF	Direct	-	-	0.7478	-	-	0.7521	-	-	-	-
DSPTEF	Regular	-	2.1000	-	-	-	-	-	-	-	-
DSPTEF	Direct	-	2.3000	-	-	-	-	-	-	-	-
DSPCRF	Regular	-	-	1.4677	1.3922	1.5118	1.5132	-	-	-	-
DSPCRF	Direct	-	-	1.5457	1.4644	1.5967	1.5898	-	-	-	-
DSPRSF	Regular	-	-	0.8074	0.6859	-	-	-	-	-	-
DSPRSF	Direct	-	-	0.8074	0.6859	-	-	-	-	-	-
DSPITF	Regular	-	2.3000	-	-	-	-	-	-	-	-
DSPITF	Direct	-	4.2000	-	-	-	-	-	-	-	-
DSPUSF	Regular	-	50.4442	60.4912	-	66.2429	66.2332	-	-	-	-
DSPUSF	Direct	-	56.4427	67.6030	-	73.4533	73.4415	-	-	-	-
DSPMCF	Regular	-	2.3000	-	-	-	-	-	-	-	-
DSPMCF	Direct	-	5.4000	-	-	-	-	-	-	-	-
DSPETSF*	Regular	-	2.0400	-	-	-	-	-	-	-	-
DSPETSF*	Direct	-	2.0400	-	-	-	-	-	-	-	-
DSPSBF	Regular	-	-	96.5099	-	104.3578	103.2108	-	-	-	-
DSPSBF	Direct	-	-	103.2560	-	20.1588	123.8922	-	-	-	-
DSPWGFOF*	Regular	-	0.5000	-	-	-	-	-	-	-	-
DSPWGFOF*	Direct	-	0.6000	-	-	-	-	-	-	-	-
DSPSCF	Regular	-	4.6000	-	-	-	-	-	-	-	-
DSPSCF	Direct	-	5.0000	-	-	-	-	-	-	-	-
DSPNRNEF	Regular	-	2.5000	-	-	-	-	-	-	-	-
DSPNRNEF	Direct	-	2.9000	-	-	-	-	-	-	-	-
DSPWEF	Regular	-	0.7000	-	-	-	-	-	-	-	-
DSPWEF	Direct	-	0.7000	-	-	-	-	-	-	-	-
DSPWMF	Regular	-	0.7000	-	-	-	-	-	-	-	-
DSPWMF	Direct	-	-	-	-	-	-	-	-	-	-
DSPFF	Regular	-	1.7000	-	-	-	-	-	-	-	-
DSPFF	Direct	-	3.2000	-	-	-	-	-	-	-	-
DSPWAF	Regular	-	0.6000	-	-	-	-	-	-	-	-
DSPWAF	Direct	-	-	-	-	-	-	-	-	-	-
DSPUSFEF	Regular	-	1.4000	-	-	-	-	-	-	-	-
DSPUSFEF	Direct	-	2.6000	-	-	-	-	-	-	-	-
DSPBPDF	Regular	-	-	0.6390	0.5174	0.7535	0.7540	-	-	-	-
DSPBPDF	Direct	-	-	0.6613	0.5357	0.7785	0.7793	-	-	-	-
DSPDAAF	Regular	-	-	0.5500	-	-	-	-	-	-	-
DSPDAAF	Direct	-	-	0.5500	-	-	-	-	-	-	-
DSPGAFOF*	Regular	-	0.8000	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme*	Plan Option	Dividend per unit									
		31-Mar-24									
		G	D IDCW	M IDCW	Q IDCW	D IDCW	W IDCW	U IDCW	U IDCW 3	UR	UR3
DSPGAFOF*	Direct	-	-	-	-	-	-	-	-	-	-
DSP10YGF	Regular	-	-	0.7818	0.6066	-	-	-	-	-	-
DSP10YGF	Direct	-	-	0.7877	0.6183	-	-	-	-	-	-
DSPLDF	Regular	-	-	0.6198	0.5036	0.6965	0.6929	-	-	-	-
DSPLDF	Direct	-	-	0.7184	0.5283	0.7250	0.7252	-	-	-	-
DSPESF	Regular	-	0.8000	0.7097	0.5800	-	-	-	-	-	-
DSPESF	Direct	-	0.8000	0.7097	0.5800	-	-	-	-	-	-
DSPN50EWIF*	Regular	-	1.0000	-	-	-	-	-	-	-	-
DSPN50EWIF*	Direct	-	1.0000	-	-	-	-	-	-	-	-
DSPAF	Regular	-	-	0.3300	-	-	-	-	-	-	-
DSPAF	Direct	-	-	0.3000	-	-	-	-	-	-	-
DSPN1DRLETF*	Direct	-	-	-	-	62.9319	-	-	-	-	-
DSPCBF	Regular	-	-	0.6385	0.5197	-	-	-	-	-	-
DSPCBF	Direct	-	-	0.6629	0.5707	-	-	-	-	-	-
DSPHF	Regular	-	2.0000	-	-	-	-	-	-	-	-
DSPHF	Direct	-	2.2000	-	-	-	-	-	-	-	-
DSPOF	Regular	-	-	-	-	64.7012	69.1434	-	-	-	-
DSPOF	Direct	-	-	-	-	65.9257	8.7272	-	-	-	-
DSPOF	Unclaimed	-	-	-	-	-	-	-	-	-	-
DSPN50IF	Regular	-	1.0000	-	-	-	-	-	-	-	-
DSPN50IF	Direct	-	1.0000	-	-	-	-	-	-	-	-
DSPNN50IF	Regular	-	1.0000	-	-	-	-	-	-	-	-
DSPNN50IF	Direct	-	1.0000	-	-	-	-	-	-	-	-
DSPQF	Regular	-	0.9000	-	-	-	-	-	-	-	-
DSPQF	Direct	-	0.9000	-	-	-	-	-	-	-	-
DSPVF	Regular	-	1.3000	-	-	-	-	-	-	-	-
DSPVF	Direct	-	-	-	-	-	-	-	-	-	-
DSPFRF	Regular	-	-	-	-	-	-	-	-	-	-
DSPFRF	Direct	-	-	-	-	-	-	-	-	-	-
DSPN50EWETF	Direct	-	-	-	-	-	-	-	-	-	-
DSPN50ETF	Direct	-	-	-	-	-	-	-	-	-	-
DSPNM150Q50ETF	Direct	-	-	-	-	-	-	-	-	-	-
DSPNSPG2028IF	Regular	-	-	-	-	-	-	-	-	-	-
DSPNSPG2028IF	Direct	-	-	-	-	-	-	-	-	-	-
DSPGIFOF	Regular	-	-	-	-	-	-	-	-	-	-
DSPGIFOF	Direct	-	-	-	-	-	-	-	-	-	-
DSPNM150Q50IF	Regular	-	-	-	-	-	-	-	-	-	-
DSPNM150Q50IF	Direct	-	-	-	-	-	-	-	-	-	-
DSPSETF	Direct	-	-	-	-	-	-	-	-	-	-
DSPNBETF	Direct	-	-	-	-	-	-	-	-	-	-
DSPCPG2033IF	Regular	-	-	-	-	-	-	-	-	-	-
DSPCPG2033IF	Direct	-	-	-	-	-	-	-	-	-	-
DSPNSPG2027IF	Regular	-	-	-	-	-	-	-	-	-	-
DSPNSPG2027IF	Direct	-	-	-	-	-	-	-	-	-	-
DSPMTCF	Regular	-	-	-	-	-	-	-	-	-	-
DSPMTCF	Direct	-	-	-	-	-	-	-	-	-	-
DSPBFSF	Regular	-	-	-	-	-	-	-	-	-	-
DSPBFSF	Direct	-	-	-	-	-	-	-	-	-	-
DSPMAF	Regular	-	-	-	-	-	-	-	-	-	-
DSPMAF	Direct	-	-	-	-	-	-	-	-	-	-
DSPNS250Q50IF	Regular	-	-	-	-	-	-	-	-	-	-
DSPNS250Q50IF	Direct	-	-	-	-	-	-	-	-	-	-
DSPGETF	Direct	-	-	-	-	-	-	-	-	-	-
DSPNHCETF	Direct	-	-	-	-	-	-	-	-	-	-
DSPNITETF	Direct	-	-	-	-	-	-	-	-	-	-
DSPNPBETF	Direct	-	-	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme*	Plan Option	Dividend per unit									
		31-Mar-24									
		G	D IDCW	M IDCW	Q IDCW	D IDCW	W IDCW	U IDCW	U IDCW 3	UR	UR3
DSPNPUBETF	Direct	-	-	-	-	-	-	-	-	-	-
DSPS&PLRETF	Direct	-	-	-	-	-	-	-	-	-	-
DSPBSEETF	Direct	-	-	-	-	-	-	-	-	-	-
DSPUSTFOF	Regular	-	-	-	-	-	-	-	-	-	-
DSPUSTFOF	Direct	-	-	-	-	-	-	-	-	-	-
DSPGEFOF	Regular	-	-	-	-	-	-	-	-	-	-
DSPGEFOF	Direct	-	-	-	-	-	-	-	-	-	-
DSPFMP - Series 264 - 60M - 17D	Regular	-	-	-	-	-	-	-	-	-	-
DSPFMP - Series 264 - 60M - 17D	Direct	-	-	-	-	-	-	-	-	-	-
DSP FMP Series 267 - 1246 Days	Regular	-	-	-	-	-	-	-	-	-	-
DSP FMP Series 267 - 1246 Days	Direct	-	-	-	-	-	-	-	-	-	-
DSP FMP Series 268 - 1281 Days	Regular	-	-	-	-	-	-	-	-	-	-
DSP FMP Series 268 - 1281 Days	Direct	-	-	-	-	-	-	-	-	-	-
DSP FMP Series 270 - 1144 Days	Regular	-	-	-	-	-	-	-	-	-	-
DSP FMP Series 270 - 1144 Days	Direct	-	-	-	-	-	-	-	-	-	-
DSP FMP Series 269 - 160 Days	Regular	-	-	-	-	-	-	-	-	-	-
DSP FMP Series 269 - 160 Days	Direct	-	-	-	-	-	-	-	-	-	-

Note: *For old scheme short name refer Annexure 1

Scheme*	Plan Option	Dividend per unit									
		31-Mar-23									
		G	D IDCW	M IDCW	Q IDCW	D IDCW	W IDCW	U IDCW	U IDCW 3	UR	UR3
DSPBF	Regular	-	0.3836	0.3940	-	-	-	-	-	-	-
DSPBF	Direct	-	0.4272	0.4349	-	-	-	-	-	-	-
DSPFCF	Regular	-	4.0000	-	-	-	-	-	-	-	-
DSPFCF	Direct	-	5.7000	-	-	-	-	-	-	-	-
DSPLF	Regular	-	-	-	-	54.8246	54.2810	-	-	-	-
DSPLF	Direct	-	-	-	-	55.7713	55.2118	-	-	-	-
DSPEBF	Regular	-	2.4000	-	-	-	-	-	-	-	-
DSPEBF	Direct	-	2.4000	-	-	-	-	-	-	-	-
DSPGF*	Regular	-	0.4991	0.4306	-	-	-	-	-	-	-
DSPGF*	Direct	-	0.5690	0.5083	-	-	-	-	-	-	-
DSPSF	Regular	-	0.5431	0.4659	-	0.4760	-	-	-	-	-
DSPSF	Direct	-	0.5737	0.4924	-	0.5036	-	-	-	-	-
DSPSF	Unclaimed	-	-	-	-	-	-	-	-	-	-
DSPEOF	Regular	-	2.3000	-	-	-	-	-	-	-	-
DSPEOF	Direct	-	6.5000	-	-	-	-	-	-	-	-
DSPSTF	Regular	-	0.4014	0.3806	-	-	0.3664	-	-	-	-
DSPSTF	Direct	-	0.4736	0.4514	-	-	0.4292	-	-	-	-
DSPTEF	Regular	-	1.6000	-	-	-	-	-	-	-	-
DSPTEF	Direct	-	1.9000	-	-	-	-	-	-	-	-
DSPCRF	Regular	-	2.1569	1.0075	-	0.3994	0.3997	-	-	-	-
DSPCRF	Direct	-	1.2374	1.0999	1.1230	0.4890	0.4873	-	-	-	-
DSPRSF	Regular	-	0.8963	0.8691	-	-	-	-	-	-	-
DSPRSF	Direct	-	-	0.8691	0.8963	-	-	-	-	-	-
DSPITF	Regular	-	1.6000	-	-	-	-	-	-	-	-
DSPITF	Direct	-	2.8000	-	-	-	-	-	-	-	-
DSPUSF	Regular	-	46.1178	45.6541	-	47.3618	47.3557	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme*	Plan Option	Dividend per unit									
		31-Mar-23									
		G	D IDCW	M IDCW	Q IDCW	D IDCW	W IDCW	U IDCW	U IDCW 3	UR	UR3
DSPUSF	Direct	-	53.7642	52.9490	-	54.5720	54.5635	-	-	-	-
DSPMCF	Regular	-	1.8000	-	-	-	-	-	-	-	-
DSPMCF	Direct	-	4.1000	-	-	-	-	-	-	-	-
DSPETSF*	Regular	-	1.8600	-	-	-	-	-	-	-	-
DSPETSF*	Direct	-	1.8600	-	-	-	-	-	-	-	-
DSPSBF	Regular	-	29.1780	26.0646	-	28.3738	28.3601	-	-	-	-
DSPSBF	Direct	-	-	31.4799	-	37.4107	36.8660	-	-	-	-
DSPWGF*OF*	Regular	-	0.5000	-	-	-	-	-	-	-	-
DSPWGF*OF*	Direct	-	0.6000	-	-	-	-	-	-	-	-
DSPSCF	Regular	-	3.5000	-	-	-	-	-	-	-	-
DSPSCF	Direct	-	3.7000	-	-	-	-	-	-	-	-
DSPNRNEF	Regular	-	1.8000	-	-	-	-	-	-	-	-
DSPNRNEF	Direct	-	2.2000	-	-	-	-	-	-	-	-
DSPWEF	Regular	-	0.7000	-	-	-	-	-	-	-	-
DSPWEF	Direct	-	0.8000	-	-	-	-	-	-	-	-
DSPWMF	Regular	-	-	-	-	-	-	-	-	-	-
DSPWMF	Direct	-	-	-	-	-	-	-	-	-	-
DSPFF	Regular	-	1.4000	-	-	-	-	-	-	-	-
DSPFF	Direct	-	2.5000	-	-	-	-	-	-	-	-
DSPWAF	Regular	-	0.7000	-	-	-	-	-	-	-	-
DSPWAF	Direct	-	-	-	-	-	-	-	-	-	-
DSPUSFEF	Regular	-	1.1000	-	-	-	-	-	-	-	-
DSPUSFEF	Direct	-	0.0300	-	-	-	-	-	-	-	-
DSPBPDF	Regular	-	0.7548	0.3768	-	0.3985	0.3988	-	-	-	-
DSPBPDF	Direct	-	0.4063	0.4013	0.4008	0.4238	0.4240	-	-	-	-
DSPDAAF	Regular	-	-	0.6000	-	-	-	-	-	-	-
DSPDAAF	Direct	-	-	0.6000	-	-	-	-	-	-	-
DSPGAFOF*	Regular	-	0.6000	-	-	-	-	-	-	-	-
DSPGAFOF*	Direct	-	0.7000	-	-	-	-	-	-	-	-
DSP10YGF	Regular	-	0.3934	0.1139	-	-	-	-	-	-	-
DSP10YGF	Direct	-	0.2252	0.1509	0.1632	-	-	-	-	-	-
DSPLDF	Regular	-	0.4480	0.4560	-	0.4845	0.4821	-	-	-	-
DSPLDF	Direct	-	-	0.5384	0.4789	0.5130	0.5131	-	-	-	-
DSPESF	Regular	-	2.2500	0.7487	-	-	-	-	-	-	-
DSPESF	Direct	-	1.5000	0.7487	0.7500	-	-	-	-	-	-
DSPN50EWIF*	Regular	-	0.8000	-	-	-	-	-	-	-	-
DSPN50EWIF*	Direct	-	0.8000	-	-	-	-	-	-	-	-
DSPAF	Regular	-	0.6000	0.3600	-	-	-	-	-	-	-
DSPAF	Direct	-	0.6000	0.2100	-	-	-	-	-	-	-
DSPN1DRLETF*	Direct	-	-	-	-	47.9589	-	-	-	-	-
DSPCBF	Regular	-	0.4525	0.2447	-	-	-	-	-	-	-
DSPCBF	Direct	-	0.2607	0.2710	0.2603	-	-	-	-	-	-
DSPHF	Regular	-	1.4000	-	-	-	-	-	-	-	-
DSPHF	Direct	-	1.5000	-	-	-	-	-	-	-	-
DSPOF	Regular	-	-	-	-	52.3753	57.5056	-	-	-	-
DSPOF	Direct	-	-	-	-	53.2579	53.9698	-	-	-	-
DSPOF	Unclaimed	-	-	-	-	-	-	-	-	-	-
DSPN50IF	Regular	-	0.8000	-	-	-	-	-	-	-	-
DSPN50IF	Direct	-	0.9000	-	-	-	-	-	-	-	-
DSPNN50IF	Regular	-	0.7000	-	-	-	-	-	-	-	-
DSPNN50IF	Direct	-	0.7000	-	-	-	-	-	-	-	-
DSPQF	Regular	-	0.8000	-	-	-	-	-	-	-	-
DSPQF	Direct	-	0.8000	-	-	-	-	-	-	-	-
DSPVF	Regular	-	-	-	-	-	-	-	-	-	-
DSPVF	Direct	-	-	-	-	-	-	-	-	-	-
DSPFRF	Regular	-	-	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme*	Plan Option	Dividend per unit									
		31-Mar-23									
		G	D IDCW	M IDCW	Q IDCW	D IDCW	W IDCW	U IDCW	U IDCW 3	UR	UR3
DSPFRF	Direct	-	-	-	-	-	-	-	-	-	-
DSPN50EWETF	Direct	-	-	-	-	-	-	-	-	-	-
DSPN50ETF	Direct	-	-	-	-	-	-	-	-	-	-
DSPNM150Q50ETF	Direct	-	-	-	-	-	-	-	-	-	-
DSPNSPG2028IF	Regular	-	-	-	-	-	-	-	-	-	-
DSPNSPG2028IF	Direct	-	-	-	-	-	-	-	-	-	-
DSPGIFOF	Regular	-	-	-	-	-	-	-	-	-	-
DSPGIFOF	Direct	-	-	-	-	-	-	-	-	-	-
DSPNM150Q50IF	Regular	-	-	-	-	-	-	-	-	-	-
DSPNM150Q50IF	Direct	-	-	-	-	-	-	-	-	-	-
DSPSETF	Direct	-	-	-	-	-	-	-	-	-	-
DSPNBETF	Direct	-	-	-	-	-	-	-	-	-	-
DSPCSPG2033IF	Regular	-	-	-	-	-	-	-	-	-	-
DSPCSPG2033IF	Direct	-	-	-	-	-	-	-	-	-	-
DSPNSPG2027IF	Regular	-	-	-	-	-	-	-	-	-	-
DSPNSPG2027IF	Direct	-	-	-	-	-	-	-	-	-	-
DSPMTCF	Regular	-	-	-	-	-	-	-	-	-	-
DSPMTCF	Direct	-	-	-	-	-	-	-	-	-	-
DSPBFSF	Regular	-	-	-	-	-	-	-	-	-	-
DSPBFSF	Direct	-	-	-	-	-	-	-	-	-	-
DSPMAF	Regular	-	-	-	-	-	-	-	-	-	-
DSPMAF	Direct	-	-	-	-	-	-	-	-	-	-
DSPNS250Q50IF	Regular	-	-	-	-	-	-	-	-	-	-
DSPNS250Q50IF	Direct	-	-	-	-	-	-	-	-	-	-
DSPGETF	Direct	-	-	-	-	-	-	-	-	-	-
DSPNHCTEF	Direct	-	-	-	-	-	-	-	-	-	-
DSPNITETF	Direct	-	-	-	-	-	-	-	-	-	-
DSPNPBETF	Direct	-	-	-	-	-	-	-	-	-	-
DSPNPSUBETF	Direct	-	-	-	-	-	-	-	-	-	-
DSPS&PLRETF	Direct	-	-	-	-	-	-	-	-	-	-
DSPBSEETF	Direct	-	-	-	-	-	-	-	-	-	-
DSPUSTFOF	Regular	-	-	-	-	-	-	-	-	-	-
DSPUSTFOF	Direct	-	-	-	-	-	-	-	-	-	-
DSPGEFOF	Regular	-	-	-	-	-	-	-	-	-	-
DSPGEFOF	Direct	-	-	-	-	-	-	-	-	-	-
DSPFMP - Series 264 - 60M - 17D	Regular	-	-	-	-	-	-	-	-	-	-
DSPFMP - Series 264 - 60M - 17D	Direct	-	-	-	-	-	-	-	-	-	-
DSP FMP Series 267 - 1246 Days	Regular	-	-	-	-	-	-	-	-	-	-
DSP FMP Series 267 - 1246 Days	Direct	-	-	-	-	-	-	-	-	-	-
DSP FMP Series 268 - 1281 Days	Regular	-	-	-	-	-	-	-	-	-	-
DSP FMP Series 268 - 1281 Days	Direct	-	-	-	-	-	-	-	-	-	-
DSP FMP Series 270 - 1144 Days	Regular	-	-	-	-	-	-	-	-	-	-
DSP FMP Series 270 - 1144 Days	Direct	-	-	-	-	-	-	-	-	-	-
DSP FMP Series 269 - 160 Days	Regular	-	-	-	-	-	-	-	-	-	-
DSP FMP Series 269 - 160 Days	Direct	-	-	-	-	-	-	-	-	-	-

Note: *For old scheme short name refer Annexure 1

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

32 Segment information:

The Schemes are primarily engaged in the business of investing amounts received from investors as unit capital, in accordance with their investment objectives to generate returns. Since there is only one business segment and no geographical segments, the segmental reporting disclosures as required by Ind AS 108, issued by the Institute of Chartered Accountants of India have not been made.

33 Disclosures with respect to Related parties pursuant to Ind AS 24 are as under:

The following are the related parties:

- a. **Key Management Entities Personnel:**
 - i. DSP HMK Holdings Private Limited (Sponsors)
 - ii. DSP Adiko Holdings Private Limited (Sponsors)
 - iii. DSP Asset Managers Private Limited (AMC)
 - iv. DSP Trustee Private Limited (Trustee)
- b. **Holding company of Key Management Entities Personnel:**
 - i. DSP Adiko Holdings Private Limited (Holding company of AMC and Trustee)
- c. **Related Parties under common control**
 - i. DSP Pension Fund Managers Private Limited (Subsidiary Company of AMC)
 - ii. DSP Fund Managers IFSC Private Limited (Subsidiary Company of AMC)
- d. **Funds managed by AMC.**
 - i. Schemes of DSP Mutual Fund - Refer Annexure 1
 - ii. Schemes of DSP Alternative Investment Fund Category III:
 - a. DSP India Enhanced Equity Fund
 - b. DSP High Conviction Fund Series 2
 - c. DSP India Enhanced Equity SatCore Fund

For Nature of transactions: Management fee, Trustee fee and Other expenses:

Refer Annexure 15

2023-24

Scheme Name*	DSP Asset Managers Private Limited			DSP Trustee Private Limited	
	Management fee during the year	Reimbursement of Other expenses (including Investor Education) to / from AMC during the year	Year / period end payable / (receivable)	Trustee fee during the year	Year / period end payable / (receivable)
DSPFCF	5,950.02		521.94	16.26	3.66
DSPITF	2,774.81		258.54	4.40	1.14
DSPEOF	6,551.02		571.21	15.94	3.88
DSPMCF	10,297.84		884.09	26.87	6.15
DSPTEF	3,551.62		295.70	5.43	1.24
DSPETSF (Erstwhile known as DSPTSF)	7,669.99		603.96	21.61	5.07
DSPWAF	18.98		1.09	0.01	-
DSPSCF	9,287.84		895.15	20.91	5.03
DSPEBF	5,522.76		485.07	14.66	3.25
DSPGF	305.82		29.74	1.13	0.26
DSPSF	759.17		37.65	8.11	1.57
DSPRSF	80.62		7.41	0.32	0.06
DSPNRNEF	702.05		65.78	1.37	0.33
DSPBF	119.13		9.65	0.65	0.13
DSPSTF	832.18		78.97	5.55	1.12
DSPSBF	345.07		36.44	1.25	0.32
DSPUSF	668.97		55.82	4.81	1.00
DSPCRF	67.19		5.85	0.35	0.06
DSPLF	1,480.16	-1.66	133.01	24.10	5.08
DSPWGFOF(Erstwhile known as DSPWGF)	480.78		45.16	1.45	0.29
DSPWEF	77.61		5.11	0.30	0.05
DSPWMF	60.13		3.52	0.32	0.06
DSPFF	1,944.60		163.81	3.58	0.82
DSPUSFEF	483.61		43.44	1.40	0.29
DSPBPDF	712.75		55.11	4.57	0.89
DSPDAAF	2,161.45		189.11	6.21	1.19
DSPGAFOF (Erstwhile known as DSPGAF)	12.60		1.08	0.14	0.03
DSP10YGF	11.90		1.05	0.13	0.03

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme Name*	DSP Asset Managers Private Limited			DSP Trustee Private Limited	
	Management fee during the year	Reimbursement of Other expenses (including Investor Education) to / from AMC during the year	Year / period end payable / (receivable)	Trustee fee during the year	Year / period end payable / (receivable)
DSPLDF	897.34		88.77	6.35	1.36
DSPESEF	350.77		27.76	1.20	0.30
DSPN50EWIF(Erstwhile known as DSPENF)	245.75	-0.01	21.47	1.32	0.38
DSPAF	732.63		95.73	3.98	1.33
DSPN1DRLETF(Erstwhile known as DSPLETF)	40.39		-	1.31	0.44
DSPCBF	514.84		49.88	4.63	0.95
DSPHF	1,052.76		91.29	2.94	0.78
DSPDF	100.02	-0.17	10.43	6.16	1.20
DSPN50IF	53.06	-0.02	5.73	0.68	0.16
DSPNN50IF	73.89		7.94	0.58	0.14
DSPQF	590.30		48.48	2.28	0.48
DSPFRF	136.74		9.86	1.65	0.36
DSPFMP - Series 264 - 60M - 17D	3.27		0.76	0.12	0.03
DSPN50EWETF	22.56		3.13	0.17	0.05
DSPGIFOF	141.49		10.35	1.01	0.26
DSPNSPG2028IF	203.01		5.12	4.00	0.84
DSPNM150Q50IF	46.41		4.01	0.30	0.06
DSPSETF	3.96		0.54	0.08	0.02
DSP FMP Series 267 - 1246 Days	31.36		7.33	1.12	0.23
DSP FMP Series 268 - 1281 Days	6.90		1.61	0.15	0.03
DSP FMP Series 270 - 1144 Days	10.16		2.37	0.30	0.06
DSPGETF	17.23		3.78	0.04	0.03
DSPNITETF	3.19		0.57	0.02	0.02
DSPNPBETF	4.89		0.99	0.07	0.04
DSPNPSUBETF	3.90		0.63	-	-
DSPMAF	69.95		15.04	1.04	0.50
DSPGEFOF	-		-0.09	-	-
DSPBFSF	120.40		35.79	0.21	0.19
DSPNS250Q50IF	1.76		0.52	0.04	0.03
DSPMTCF	76.01		35.02	0.11	0.10
DSPNHCETF	0.10		0.05	-	-
DSPUSTFOF	0.11		0.10	-	-
DSPN50ETF	1.50		0.46	0.06	0.03
DSPNBETF	11.58		1.90	0.17	0.06

2022-23					
Scheme Name*	DSP Asset Managers Private Limited			DSP Trustee Private Limited	
	Management fee	Reimbursement of Other expenses (including Investor Education) to / from AMC during the year	Year / period end payable / (receivable)	Trustee fee	Year / period end payable / (receivable)
DSPFCF*	5,120.21	-	419.00	12.27	2.80
DSPITF	2,189.92	0.00	175.40	2.58	0.64
DSPPEOF	5,807.69	-	472.41	10.83	2.53
DSPMCF	9,313.09	-	688.02	21.56	4.69
DSPTEF	3,175.84	-	244.65	4.17	0.94
DSPTSF	6,864.50	-	608.08	15.76	3.61
DSPWAF	65.94	-	1.75	0.11	-
DSPSCF	7,626.38	-1.50	567.04	13.96	3.18
DSPPEBF	5,326.78	-	429.46	11.69	2.59
DSPGF	193.33	-	17.28	0.65	0.15
DSPSF	649.45	-	59.25	5.03	1.44
DSPRSF	89.29	-	7.89	0.28	0.06

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme Name*	DSP Asset Managers Private Limited			DSP Trustee Private Limited	
	Management fee during the year	Reimbursement of Other expenses (including Investor Education) to / from AMC during the year	Year / period end payable / (receivable)	Trustee fee during the year	Year / period end payable / (receivable)
DSPNRNEF	625.53	-0.61	45.00	1.14	0.24
DSPBF	114.17	-	9.90	0.57	0.13
DSPSTF	721.57	-	73.33	4.39	0.97
DSPSBF	224.04	-	18.81	0.81	0.16
DSPUSF	678.60	-	56.97	4.39	0.94
DSPCRF	149.85	-	5.99	0.39	0.06
DSPLF	1,410.43	-0.03	125.68	18.97	5.01
DSPWGFOF	446.86	-	44.67	1.25	0.29
DSPWEF	72.55	-	6.15	0.27	0.06
DSPWMF	62.61	-	4.99	0.28	0.06
DSPFF	1,843.56	-0.03	141.53	2.94	0.64
DSPUSFEF	441.24	-	46.76	1.11	0.26
DSPBPDF	725.48	-	65.07	4.04	0.87
DSPDAAF	2,565.59	-	215.63	6.95	1.37
DSPGAF	21.45	-	2.18	0.14	0.03
DSP10YGF	11.57	-	0.84	0.08	-
DSPLDF	937.52	-	79.43	5.49	1.18
DSPESF	229.38	-	14.74	0.78	0.19
DSPN50EWIF	131.31	-	11.78	0.64	0.16
DSPAF	334.67	-	30.73	1.98	0.45
DSPN1DRLETF	64.52	-	2.20	0.21	0.06
DSPCBF	462.93	-	39.41	3.84	0.78
DSPHF	895.94	-	79.81	1.92	0.42
DSPOF	128.99	-1.38	18.56	7.20	1.31
DSPFMP - Series 250 - 39M	0.04	-	0.04	0.01	0.01
DSPN50IF	21.70	-	4.48	0.33	0.10
DSPN50IF	48.73	-	5.02	0.32	0.08
DSPFMP - Series 251 - 38M	0.01	-	0.01	-	-
DSPQF	590.79	-	47.87	2.09	0.45
DSPVF	372.78	-	30.34	0.92	0.19
DSPFRF	260.81	-	15.96	2.35	0.37
DSPFMP - Series 264 - 60M - 17D	2.63	-	0.82	-	-
DSPN50EWETF	9.76	0.00	3.89	0.09	0.03
DSPNM150Q50ETF	14.62	-	5.23	0.13	0.03
DSPGIFOF	13.46	-7.12	5.21	0.41	0.13
DSPNSPG2028IF	40.11	-	10.38	1.10	0.43
DSPNM150Q50IF	9.57	-1.74	1.94	0.12	0.06
DSPSETF	1.15	-	1.01	-	-
DSPFMP Series 267 - 1246 Days	12.94	-	9.14	0.28	0.19
DSPFMP Series 268 - 1281 Days	2.19	-	1.51	0.05	0.03
DSPFMP SERIES 269 - 160 Days	3.61	-	3.06	0.07	0.06
DSPSPG2033IF	1.99	-	1.12	0.02	0.02
DSPNSPG2027IF	0.23	0.00	0.16	-	-
DSPN50ETF	-	-0.53	-	-	-
DSPNBETF	-	-	-	-	-
DSPFMP - Series 250 - 39M	0.04	-	0.04	0.01	0.01
DSPFMP - Series 251 - 38M	0.01	-	0.01	-	-
DSPFMP - Series 264 - 60M - 17D	2.63	-	0.82	-	-
DSPFMP Series 267 - 1246 Days	12.94	-	9.14	0.28	0.19
DSPFMP Series 268 - 1281 Days	2.19	-	1.51	0.05	0.03
DSPFMP SERIES 269 - 160 Days	3.61	-	3.06	0.07	0.06
DSPFMP Series 270 - 1144 Days	0.76	-	0.69	0.02	0.02

Note : * For old scheme short name refer Annexure 1

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

For Nature of transactions: subscription / redemption of Units:

Refer Annexure 16

2023-24		Schemes Amount in Lakhs*							
Related party	Transaction	DSPAF	DSPBF	DSPBPDF	DSPCBF	DSPDAAF	DSPESF	DSPFRF	DSPGF
DSP Adiko Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	17,634.12	-	-	-	-	499.98	-	-
	Redemption	5,705.14	-	-	-	-	-	-	-
	Year End Outstanding	15,967.49	-	5,742.58	-	-	1,403.91	-	-
DSP HMK Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	37.93	-	-	-	-	-	-	-
	Purchase	30,178.49	-	-	-	-	499.98	-	-
	Redemption	3,950.00	-	-	-	-	-	-	-
	Year End Outstanding	31,070.18	-	5,396.07	-	-	1,403.91	-	-
Dsp Asset Managers Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	13,911.42	-	25.00	-	499.98	8,799.56	7,499.63	1,826.26
	Redemption	13,333.22	-	-	-	-	-	-	-
	Year End Outstanding	15,731.57	92.75	187.61	2,578.18	1,103.60	13,846.39	21,575.18	7,834.34
DSP Trustee Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	-	-	-	-	-	-	-	-

2023-24		Schemes Amount in Lakhs*							
Related party	Transaction	DSPDF	DSPLF	DSPDF	DSPQF	DSPSBF	DSPSF	DSPUSF	DSPN50EWETF
DSP Adiko Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	4,589.77	29,024.77	-	2,499.88	-	-	-
	Redemption	1,771.95	4,203.34	27,272.76	-	2,514.14	838.00	-	-
	Year End Outstanding	-	500.12	2,456.84	1,999.89	-	2,746.17	-	284.25
DSP HMK Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	140.99	5,833.71	45,701.68	-	2,499.88	-	-	-
	Redemption	150.00	6,012.63	48,072.85	-	37.50	-	-	-
	Year End Outstanding	1,834.64	-	2,576.22	1,999.89	2,597.43	3,606.27	-	284.25
Dsp Asset Managers Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	4,299.79	34,598.27	-	-	97.00	-	-
	Redemption	-	4,397.11	38,582.84	-	-	-	-	-
	Year End Outstanding	208.03	984.96	64.13	229.73	1,235.28	385.83	255.60	71.06
DSP Trustee Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	-	-	161.14	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

For Nature of transactions: subscription / redemption of Units:

Refer Annexure 16

2023-24		Schemes Amount in Lakhs*							
Related party	Transaction	DSPN50ETF	DSPNM150Q50ETF	DSPFCF	DSPHF	DSPNM150Q50IF	DSPFF	DSPNSPG2028IF	DSPGIFOF
DSP Adiko Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	500.00	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	133.83	448.03	889.77	1,916.92	1,529.30	4,427.79	561.45	272.40
DSP HMK Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	499.98	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	133.83	448.03	889.77	1,915.39	1,529.30	4,427.79	561.45	272.40
Dsp Asset Managers Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	499.98	-	-	-	-	19.00
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	66.92	59.33	1,959.35	273.00	-	361.40	1,179.04	92.44
DSP Trustee Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	-	-	-	-	-	-	-	-

2023-24		Schemes Amount in Lakhs*							
Related party	Transaction	DSPMCF	DSPVF	DSPEOF	DSPSTF	DSPWAF	DSPITF	DSPWMF	DSPNRNEF
DSP Adiko Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	1,999.90	-	-	-	-
	Redemption	-	-	-	1,000.00	-	-	-	-
	Year End Outstanding	2,674.59	3,171.48	1,228.47	4,770.76	-	165.37	896.20	-
DSP HMK Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	1,999.90	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	2,674.59	3,171.48	1,228.47	6,801.60	-	165.37	896.20	-
Dsp Asset Managers Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	999.95	7.00	13.00	-	5.00	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	2,606.18	1,217.98	1,343.14	9,581.09	48.45	392.89	46.56	235.77
DSP Trustee Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

For Nature of transactions: subscription / redemption of Units:

Refer Annexure 16

2023-24		Schemes Amount in Lakhs*							
Related party	Transaction	DSPSCF	DSPUSFEF	DSPWEF	DSPTEF	DSPEBF	DSPRSF	DSPNSPG2027IF	DSPCRF
DSP Adiko Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	518.97	-	-	-	-
	Redemption	-	2,000.00	-	-	-	-	-	-
	Year End Outstanding	2,172.49	4,164.50	2,401.53	589.06	-	-	-	-
DSP HMK Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	-	-	-
	Redemption	-	2,000.00	-	-	-	-	-	-
	Year End Outstanding	2,172.49	4,164.50	1,086.25	-	-	-	-	-
Dsp Asset Managers Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	999.95	1,499.93	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	1,734.79	178.93	68.56	1,580.64	3,870.13	103.06	190.75	99.08
DSP Trustee Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	-	-	-	-	-	-	-	-

2023-24		Schemes Amount in Lakhs*							
Related party	Transaction	DSP10YGF	DSPNN50IF	DSPFMP - Series 264 - 60M - 17D	DSPN50IF	DSPSETF	DSPNHCTEF	DSPWGF0F*	DSPGAFOF*
DSP Adiko Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	106.11	-	-
	Redemption	-	-	-	-	-	68.23	200.00	192.62
	Year End Outstanding	106.11	-	-	-	537.32	-	1,517.20	-
DSP HMK Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	106.11	-	-
	Redemption	-	-	-	-	-	-	200.00	192.62
	Year End Outstanding	-	-	-	-	537.32	106.11	1,517.20	-
Dsp Asset Managers Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	999.95	-	132.64	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	99.90	118.73	56.63	1,172.77	-	132.64	136.18	101.73
DSP Trustee Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Refer Annexure 16

2023-24		Schemes Amount in Lakhs*							
Related party	Transaction	DSPMAF	DSPUSTFOF	DSPGEFOF	DSPN50EWIF*	DSPN1DRLETF*	DSPNBETF	DSPGETF	DSPNITETF
DSP Adiko Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	999.95	499.98	199.99	-	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	1,137.97	505.67	216.84	-	-	-	-	337.77
DSP HMK Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	999.95	499.98	199.99	-	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	1,137.97	505.67	216.84	-	-	-	-	337.77
Dsp Asset Managers Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	2,149.89	407.98	349.98	-	3.22	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	2,372.27	412.63	356.32	115.91	56.86	-	89.40	-
DSP Trustee Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	-	-	-	-	-	-	-	-

2023-24		Schemes Amount in Lakhs*							
Related party	Transaction	DSPBSESETF	DSPNPBETF	DSPNPSUBETF	DSPS&PLRETF	DSPBFSF	DSP FMP SERIES 269 - 160 Days	DSP FMP Series 267 - 1246 Days	DSP FMP Series 270 - 1144 Days
DSP Adiko Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	195.86	-	-	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	-	195.86	-	-	-	-	-	-
DSP HMK Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	195.86	-	-	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	-	195.86	-	-	-	-	-	-
Dsp Asset Managers Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	1,195.72	-	999.95	75.00	-	-	-
	Redemption	-	-	-	-	-	16.52	-	-
	Year End Outstanding	-	1,195.72	-	1,001.94	74.82	-	45.29	13.01
DSP Trustee Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

2023-24		Schemes Amount in Lakhs*			
Related party	Transaction	DSPMTCF	DSP FMP Series 268 - 1281 Days	DSPETSF*	
DSP Adiko Holdings Private Limited	IDCW Paid	-	-	-	
	IDCW Reinvestment	-	-	-	
	Purchase	-	-	-	
	Redemption	-	-	-	
	Year End Outstanding	-	-	-	
DSP HMK Holdings Private Limited	IDCW Paid	-	-	-	
	IDCW Reinvestment	-	-	-	
	Purchase	-	-	-	
	Redemption	-	-	-	
	Year End Outstanding	-	-	-	
2023-24		Schemes Amount in Lakhs*			
Related party	Transaction	DSPMTCF	DSP FMP Series 268 - 1281 Days	DSPETSF*	
Dsp Asset Managers Private Limited	IDCW Paid	-	-	-	
	IDCW Reinvestment	-	-	-	
	Purchase	100.00	-	-	
	Redemption	-	-	-	
	Year End Outstanding	99.72	9.91	1,931.23	
DSP Trustee Private Limited	IDCW Paid	-	-	-	
	IDCW Reinvestment	-	-	-	
	Purchase	-	-	-	
	Redemption	-	-	-	
	Year End Outstanding	-	-	-	
2023-24		Schemes Amount in Lakhs*			
Related party	Transaction	DSPAF	DSPESF	DSPLF	DSP10YGF
Dsp India Enhanced Equity Fund	IDCW Paid	-	-	-	-
	IDCW Reinvestment	-	-	-	-
	Purchase	-	-	10,949.45	-
	Redemption	-	-	13,311.51	-
	Year End Outstanding	-	-	16,944.00	-
Dsp India Enhanced Equity Satcore Fund Non Long Term	IDCW Paid	-	-	-	-
	IDCW Reinvestment	-	-	-	-
	Purchase	-	-	10,499.48	-
	Redemption	-	-	12,968.38	-
	Year End Outstanding	-	-	1,095.61	-
Dsp Pension Fund Managers Private Limited	IDCW Paid	-	-	-	-
	IDCW Reinvestment	-	-	-	-
	Purchase	-	747.23	-	-
	Redemption	747.27	-	500.00	-
	Year End Outstanding	54.86	2,632.56	3,077.90	605.50

Notes:

- The above transactions with related parties were made on terms equivalent to those that prevail in arm's length transactions.
- IDCW stands for Income Distribution cum Withdrawal
Nature of transactions: subscription / redemption of units:

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

For Nature of transactions: subscription / redemption of Units:

Refer Annexure 16

2022-23		Schemes Amount in Lakhs*								
Related party	Transaction	DSPAF	DSPBF	DSPBPDF	DSPCBF	DSPDAAF	DSPESF	DSPFRF	DSPGF	
DSP Adiko Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-	
	IDCW Reinvestment	75.84	-	-	-	-	-	-	-	
	Purchase	-	-	-	-	-	749.96	-	-	
	Redemption	9,000.00	-	-	-	1,576.88	-	3,745.49	-	
	Year End Outstanding	3,431.26	-	5,316.38	-	-	763.14	-	-	
DSP Investment Managers Private Limited	IDCW Paid	-	-	-	-	-	-	-	-	
	IDCW Reinvestment	-	-	-	-	-	-	-	-	
	Purchase	2,311.10	-	-	-	599.97	599.97	-	-	
	Redemption	-	-	-	-	-	-	-	-	
	Year End Outstanding	3,557.37	6,258.84	5,509.98	16,027.36	611.03	625.76	8,247.12	7,746.52	
DSP HMK Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-	
	IDCW Reinvestment	26.04	-	-	-	-	-	-	-	
	Purchase	-	-	-	-	-	749.96	-	-	
	Redemption	9,000.00	-	-	-	1,576.88	-	3,741.94	-	
	Year End Outstanding	3,608.28	-	4,995.59	-	-	763.14	-	-	
DSP Finance Private Limited (formly known as DSP Asset Managers Private Limited)	IDCW Paid	-	-	-	-	-	-	-	-	
	IDCW Reinvestment	-	-	-	-	-	-	-	-	
	Purchase	5,927.24	-	54.00	111.99	393.98	3,099.85	8,273.59	5,192.73	
	Redemption	8,200.00	-	-	-	-	-	8,200.00	-	
	Year End Outstanding	14,179.01	85.93	148.87	2,399.01	498.34	4,151.90	12,610.58	5,296.48	
DSP Trustee Private Limited	IDCW Paid	-	-	-	-	-	-	-	-	
	IDCW Reinvestment	-	-	-	-	-	-	-	-	
	Purchase	-	-	-	-	-	-	-	-	
	Redemption	-	-	-	-	-	-	-	-	
	Year End Outstanding	-	-	-	-	-	-	-	-	

2022-23		Schemes Amount in Lakhs*								
Related party	Transaction	DSPPLDF	DSPPLF	DSPPOF	DSPQF	DSPSBF	DSPSF	DSPUSF	DSPN50EWETF	
DSP Adiko Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-	
	IDCW Reinvestment	-	-	-	-	-	-	-	-	
	Purchase	1,701.32	-	20,026.56	-	-	3,199.84	-	-	
	Redemption	-	-	28,513.35	-	-	-	-	-	
	Year End Outstanding	1,711.98	-	602.39	1,561.18	-	3,351.68	-	196.67	
DSP Investment Managers Private Limited	IDCW Paid	-	-	-	-	-	-	-	-	
	IDCW Reinvestment	-	-	-	-	-	-	-	-	
	Purchase	-	625.54	65.28	-	-	-	-	-	
	Redemption	-	40.00	-	-	1,826.35	-	-	-	
	Year End Outstanding	30,300.90	19,372.54	5,157.15	855.25	10,254.24	14,232.23	-	49.17	
DSP HMK Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-	
	IDCW Reinvestment	-	-	-	-	-	-	-	-	
	Purchase	1,701.32	-	25,158.45	-	-	3,199.84	-	-	
	Redemption	-	-	29,092.30	-	-	-	-	-	
	Year End Outstanding	1,711.98	30.54	4,557.05	1,561.18	-	3,351.68	-	196.67	
DSP Finance Private Limited (formly known as DSP Asset Managers Private Limited)	IDCW Paid	-	-	-	-	-	-	-	-	
	IDCW Reinvestment	-	-	-	-	-	-	-	-	
	Purchase	101.99	6,501.67	37,829.71	102.99	999.95	173.99	144.99	-	
	Redemption	-	8,092.99	34,564.55	-	-	-	-	-	
	Year End Outstanding	193.56	918.13	3,546.84	179.33	1,112.97	264.41	237.46	-	
DSP Trustee Private Limited	IDCW Paid	-	-	-	-	-	-	-	-	
	IDCW Reinvestment	-	-	-	-	-	-	-	-	
	Purchase	-	-	149.99	-	-	-	-	-	
	Redemption	-	-	-	-	-	-	-	-	
	Year End Outstanding	-	-	150.84	-	-	-	-	-	

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

For Nature of transactions: subscription / redemption of Units:

Refer Annexure 16

2022-23		Schemes Amount in Lakhs*							
Related party	Transaction	DSPN50ETF	DSPNM150Q50ETF	DSPN1DRLETF	DSPFCF	DSPWGFOF	DSPHF	DSPNM150Q50IF	DSPFF
DSP Adiko Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	788.40	1,249.94	-
	Redemption	-	-	0.00	-	-	-	-	-
	Year End Outstanding	102.93	335.62	-	647.30	1,747.27	750.06	1,145.34	3,136.01
DSP Investment Managers Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	49.94	-	-	-	-	-
	Redemption	-	-	0.01	-	-	-	-	-
	Year End Outstanding	51.47	44.44	1,168.29	-	-	-	-	-
DSP HMK Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	788.40	1,249.94	-
	Redemption	-	-	0.00	-	-	-	-	-
	Year End Outstanding	102.93	335.62	-	647.30	1,747.27	750.06	1,145.34	3,136.01
DSP Finance Private Limited (formerly known as DSP Asset Managers Private Limited)	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	923.95	28.00	61.00	-	149.99
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	-	-	-	1,064.96	138.68	171.89	-	255.96
DSP Trustee Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	-	-	-	-	-	-	-	-

2022-23		Schemes Amount in Lakhs*							
Related party	Transaction	DSPNSPG2028IF	DSPGIFOF	DSPMCF	DSPVF	DSPEOF	DSPSTF	DSPWAF	DSPITF
DSP Adiko Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	899.96	-	100.00
	Redemption	-	-	-	-	900.00	4,405.00	768.62	-
	Year End Outstanding	521.91	194.86	1,875.43	2,274.06	855.22	3,434.33	-	99.44
DSP Investment Managers Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	-	-	-	-	-	-	-	-
DSP HMK Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	899.96	-	100.00
	Redemption	-	-	-	-	900.00	5,050.00	768.62	-
	Year End Outstanding	521.91	194.86	1,875.43	2,274.06	855.22	4,355.94	-	99.44
DSP Finance Private Limited (formerly known as DSP Asset Managers Private Limited)	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	1,763.91	16.00	760.96	8,480.58	-	87.00
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	1,096.01	48.71	1,827.46	84.19	928.17	8,882.92	51.58	231.32
DSP Trustee Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

For Nature of transactions: subscription / redemption of Units:

Refer Annexure 16

2022-23		Schemes Amount in Lakhs*							
Related party	Transaction	DSPWMF	DSPNRNEF	DSPSCF	DSPUSFEF	DSPGAF	DSPWEF	DSPTEF	DSPBEF
DSP Adiko Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	788.40	-	-	-	-	-
	Redemption	-	669.44	-	1,000.00	1,178.91	-	-	-
	Year End Outstanding	942.52	-	1,491.63	5,128.91	186.64	2,380.90	-	-
DSP Investment Managers Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Transaction	-	-	-	-	-	-	-	-
Year End Outstanding	-	-	-	-	-	-	-	-	
DSP HMK Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	788.40	-	-	-	-	-
	Redemption	-	669.44	-	1,000.00	1,178.91	-	-	-
	Year End Outstanding	942.52	-	1,491.63	5,128.91	186.64	1,076.92	-	-
DSP Finance Private Limited (formerly known as DSP Asset Managers Private Limited)	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	1,073.95	-	-	-	257.99	1,680.92
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	48.97	161.17	1,191.11	139.96	87.56	67.97	368.24	1,805.90
DSP Trustee Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	-	-	-	-	-	-	-	-

2022-23		Schemes Amount in Lakhs*							
Related party	Transaction	DSPRSF	DSPTSF	DSPNSPG2027IF	DSPCRF	DSP10YGF	DSPNN50IF	DSPN50EWIF	DSPN50IF
DSP Adiko Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	-	-	-	-	-	-	-	-
DSP Investment Managers Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Transaction	-	-	-	145.18	-	-	-	-
Year End Outstanding	-	-	-	-	-	-	-	-	
DSP HMK Holdings Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	-	-	-	-	-	-	-	-
DSP Finance Private Limited (formerly known as DSP Asset Managers Private Limited)	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	1,203.94	174.99	-	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	89.86	1,363.72	177.83	85.04	91.96	73.77	80.32	82.74
DSP Trustee Private Limited	IDCW Paid	-	-	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-	-	-
	Purchase	-	-	-	-	-	-	-	-
	Redemption	-	-	-	-	-	-	-	-
	Year End Outstanding	-	-	-	-	-	-	-	-

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

For Nature of transactions: subscription / redemption of Units:

Refer Annexure 16

2022-23		Schemes Amount in Lakhs*					
Related party	Transaction	DSPSETF	DSPFMP SERIES 269 - 160 Days	DSPFMP - Series 264 - 60M - 17D	DSPFMP Series 267 - 1246 Days	DSPFMP Series 270 - 1144 Days	DSPFMP Series 268 - 1281 Days
DSP Adiko Holdings Private Limited	IDCW Paid	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-
	Purchase	203.82	-	-	-	-	-
	Redemption	-	-	-	-	-	-
	Year End Outstanding	521.14	-	-	-	-	-
DSP Investment Managers Private Limited	IDCW Paid	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-
	Purchase	-	-	-	-	-	-
	Redemption	-	-	-	-	-	-
	Year End Outstanding	-	-	-	-	-	-
DSP HMK Holdings Private Limited	IDCW Paid	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-
	Purchase	203.82	-	-	-	-	-
	Redemption	-	-	-	-	-	-
	Year End Outstanding	521.14	-	-	-	-	-
DSP Finance Private Limited (formly known as DSP Asset Managers Private Limited)	IDCW Paid	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-
	Purchase	-	16.00	-	41.00	12.00	9.00
	Redemption	-	-	-	-	-	-
	Year End Outstanding	-	16.33	52.75	42.09	12.09	9.23
DSP Trustee Private Limited	IDCW Paid	-	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-	-
	Purchase	-	-	-	-	-	-
	Redemption	-	-	-	-	-	-
	Year End Outstanding	-	-	-	-	-	-

2022-23		Schemes Amount in Lakhs*				
Related party	Transaction	DSPAF	DSPESF	DSPLF	DSPUSF	DSP10YGF
Dsp India Enhanced Equity Fund	IDCW Paid	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-
	Purchase	-	-	6,899.66	-	-
	Redemption	-	-	14,150.00	-	-
	Year End Outstanding	-	-	17,997.07	-	-
Dsp India Enhanced Equity Satcore Fund Non Long Term	IDCW Paid	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-
	Purchase	-	-	10,099.50	54,097.30	-
	Redemption	-	-	13,532.96	1,02,607.90	-
	Year End Outstanding	-	-	3,402.76	-	-
Dsp Pension Fund Managers Private Limited	IDCW Paid	-	-	-	-	-
	IDCW Reinvestment	-	-	-	-	-
	Purchase	2,279.89	1,532.66	-	-	-
	Redemption	1,532.73	-	-	-	-
	Year End Outstanding	792.19	1,533.70	3,355.76	-	557.37

Notes:

- The above transactions with related parties were made on terms equivalent to those that prevail in arm's length transactions.
- IDCW stands for Income Distribution cum Withdrawal

Note : For old scheme short name refer Annexure 1

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

Inter-Scheme trades (In case of Coupon bearing securities, including Interest):

As of March 31, 2024 : Nil

As of March 31, 2023 : Nil

Investments made by one Scheme in another Scheme of DSP Mutual Fund (Inter-Scheme Investments):

Refer Annexure 17

2023-24

₹ in Lacs

Scheme (Investee)*	Scheme which Invested*	Subscription	Redemption	Market Value as on 31-Mar-24
DSPSF	DSPAF	33,500.00	-	50,236.15
DSPGETF	DSPMAF	22,471.03	-	25,359.65
	DSPGEFOF	2,421.10	459.80	2,115.33
DSPSETF	DSPMAF	5,243.30	-	5,255.16

2022-23

Scheme (Investee)*	Scheme which Invested*	Subscription	Redemption	Market Value as on 31-Mar-24
DSPLF	DSPAF	11,200.00	11,305.18	-
	DSPFMP - Series 250 - 39M	1,225.00	4,086.95	-
	DSPFMP - Series 251 - 38M	615.00	2,223.74	-
DPSF	DSPAF	14,100.00	-	14,458.98
	DSPFMP - Series 250 - 39M	-	546.96	-
	DSPFMP - Series 251 - 38M	-	227.89	-

Note : * For old scheme short name refer Annexure 1

34 Summary of NAV per unit, Income and Expense ratio:

Refer Annexure 18

Scheme*	Plan Option	Net asset value (NAV) per unit									
		31-Mar-24									
		G	D IDCW	M IDCW	Q IDCW	D IDCW	W IDCW	U IDCW	U IDCW ₃	UR	UR3
DSPBF	Regular	73.7850	NA	NA	11.1258	12.1086	NA	NA	NA	NA	NA
DSPBF	Direct	77.9984	NA	NA	11.2269	12.2623	NA	NA	NA	NA	NA
DSPFCF	Regular	84.6020	NA	NA	NA	56.7840	NA	NA	NA	NA	NA
DSPFCF	Direct	92.8060	NA	NA	NA	80.8050	NA	NA	NA	NA	NA
DSPLF	Regular	3,416.6965	1,001.5212	1,001.4843	NA	NA	NA	NA	NA	NA	NA
DSPLF	Direct	3,451.3601	1,001.5313	1,001.4942	NA	NA	NA	NA	NA	NA	NA
DSPEBF	Regular	291.3530	NA	NA	NA	27.2430	NA	NA	NA	NA	NA
DSPEBF	Direct	323.1730	NA	NA	NA	62.2490	NA	NA	NA	NA	NA
DSPGF	Regular	87.0741	NA	NA	10.8207	12.8839	NA	NA	NA	NA	NA
DSPGF	Direct	92.0800	NA	NA	10.8787	13.0306	NA	NA	NA	NA	NA
DSPSF	Regular	48.1565	10.1077	NA	10.9414	12.5339	NA	NA	NA	NA	NA
DSPSF	Direct	49.4812	10.1585	NA	10.9729	12.5788	NA	NA	NA	NA	NA
DSPSF	Unclaimed	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPEOF	Regular	500.3570	NA	NA	NA	34.7000	NA	NA	NA	NA	NA
DSPEOF	Direct	551.6340	NA	NA	NA	97.6130	NA	NA	NA	NA	NA
DSPSTF	Regular	42.2362	NA	10.1960	11.5548	12.7683	NA	NA	NA	NA	NA
DSPSTF	Direct	45.5426	NA	10.1965	11.6493	12.7935	NA	NA	NA	NA	NA
DSPTEF	Regular	390.4290	NA	NA	NA	23.5900	NA	NA	NA	NA	NA
DSPTEF	Direct	421.9770	NA	NA	NA	26.8140	NA	NA	NA	NA	NA
DSPCRF	Regular	39.7102	10.2559	10.2564	10.7982	13.3295	11.1451	NA	NA	NA	NA
DSPCRF	Direct	42.9322	10.2567	10.2570	10.8649	13.4813	11.2694	NA	NA	NA	NA
DSPRSF	Regular	51.6623	NA	NA	11.2692	NA	11.6983	NA	NA	NA	NA
DSPRSF	Direct	57.6955	NA	NA	13.7689	NA	13.7770	NA	NA	NA	NA
DSPITF	Regular	265.3520	NA	NA	NA	27.1460	NA	NA	NA	NA	NA
DSPITF	Direct	284.7420	NA	NA	NA	49.4680	NA	NA	NA	NA	NA
DSPUSF	Regular	3,124.1899	1,006.0125	1,005.5662	1,072.7201	1,121.7112	NA	NA	NA	NA	NA
DSPUSF	Direct	3,366.3947	1,005.9755	1,005.6262	1,080.1218	1,133.9200	NA	NA	NA	NA	NA
DSPMCF	Regular	116.2700	NA	NA	NA	26.2030	NA	NA	NA	NA	NA
DSPMCF	Direct	127.7150	NA	NA	NA	60.1690	NA	NA	NA	NA	NA
DSPETSF (Erstwhile known as DSPTSF)	Regular	112.5140	NA	NA	NA	22.4130	NA	NA	NA	NA	NA

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme*	Plan Option	Net asset value (NAV) per unit									
		31-Mar-24									
		G	D IDCW	M IDCW	Q IDCW	D IDCW	W IDCW	U IDCW	U IDCW ₃	UR	UR3
DSPETF (Erstwhile known as DSPETF)	Direct	123.4680	NA	NA	NA	77.6820	NA	NA	NA	NA	NA
DSPSBF	Regular	3,064.6372	1,069.1400	1,055.8436	1,069.7006	1,351.6504	NA	NA	NA	NA	NA
DSPSBF	Direct	3,238.6764	NA	NA	1,079.3846	2,206.5942	NA	NA	NA	NA	NA
DSPWGFOF (Erstwhile known as DSPWGF)	Regular	17.5155	NA	NA	NA	11.1514	NA	NA	NA	NA	NA
DSPWGFOF (Erstwhile known as DSPWGF)	Direct	18.5678	NA	NA	NA	11.6523	NA	NA	NA	NA	NA
DSPSCF	Regular	156.3950	NA	NA	NA	50.8580	NA	NA	NA	NA	NA
DSPSCF	Direct	169.8820	NA	NA	NA	55.3990	NA	NA	NA	NA	NA
DSPNRNEF	Regular	81.5710	NA	NA	NA	28.2740	NA	NA	NA	NA	NA
DSPNRNEF	Direct	89.4480	NA	NA	NA	33.3670	NA	NA	NA	NA	NA
DSPWEF	Regular	17.8757	NA	NA	NA	13.0368	NA	NA	NA	NA	NA
DSPWEF	Direct	18.6776	NA	NA	NA	14.4127	NA	NA	NA	NA	NA
DSPWMF	Regular	15.6990	NA	NA	NA	14.9512	NA	NA	NA	NA	NA
DSPWMF	Direct	16.7514	NA	NA	NA	16.7514	NA	NA	NA	NA	NA
DSPFF	Regular	44.0510	NA	NA	NA	19.2330	NA	NA	NA	NA	NA
DSPFF	Direct	48.5220	NA	NA	NA	36.9940	NA	NA	NA	NA	NA
DSPWAF	Regular	18.3183	NA	NA	NA	11.8243	NA	NA	NA	NA	NA
DSPWAF	Direct	18.9730	NA	NA	NA	17.3589	NA	NA	NA	NA	NA
DSPUSFEF	Regular	53.2603	NA	NA	NA	26.6811	NA	NA	NA	NA	NA
DSPUSFEF	Direct	57.7570	NA	NA	NA	50.9267	NA	NA	NA	NA	NA
DSPBPDF	Regular	21.7979	10.1651	10.1651	10.3372	10.9859	10.4451	NA	NA	NA	NA
DSPBPDF	Direct	22.4918	10.1653	10.1653	10.3472	11.0143	10.4536	NA	NA	NA	NA
DSPDAAF	Regular	23.5280	NA	NA	12.9250	NA	NA	NA	NA	NA	NA
DSPDAAF	Direct	26.5400	NA	NA	14.8540	NA	NA	NA	NA	NA	NA
DSPGAF (Erstwhile known as DSPGAF)	Regular	19.3771	NA	NA	NA	15.9246	NA	NA	NA	NA	NA
DSPGAF (Erstwhile known as DSPGAF)	Direct	20.3453	NA	NA	NA	17.4653	NA	NA	NA	NA	NA
DSP10YGF	Regular	19.5527	NA	NA	10.6789	11.2165	11.1166	NA	NA	NA	NA
DSP10YGF	Direct	19.9805	NA	NA	10.5166	11.4390	11.0624	NA	NA	NA	NA
DSPDF	Regular	18.0907	10.1869	10.1323	10.6084	NA	10.8580	NA	NA	NA	NA
DSPDF	Direct	18.6094	10.1325	10.1326	11.7493	NA	10.8945	NA	NA	NA	NA
DSPESF	Regular	19.1450	NA	NA	13.3860	11.8480	13.4580	NA	NA	NA	NA
DSPESF	Direct	21.2220	NA	NA	16.3110	13.0160	16.3090	NA	NA	NA	NA
DSPN50EWIF (Erstwhile known as DSPENF)	Regular	22.4803	NA	NA	NA	20.3405	NA	NA	NA	NA	NA
DSPN50EWIF (Erstwhile known as DSPENF)	Direct	23.1813	NA	NA	NA	21.0342	NA	NA	NA	NA	NA
DSPAF	Regular	13.7280	NA	NA	11.3150	11.4740	NA	NA	NA	NA	NA
DSPAF	Direct	14.2560	NA	NA	12.3410	11.8460	NA	NA	NA	NA	NA
DSPN1DRLETF (Erstwhile known as DSPLETF)	Direct	NA	1,000.5430	NA	NA	NA	NA	NA	NA	NA	NA
DSPCBF	Regular	14.4732	NA	NA	10.5061	11.9335	10.7349	NA	NA	NA	NA
DSPCBF	Direct	14.6784	NA	NA	10.5281	11.9852	11.3861	NA	NA	NA	NA
DSPHF	Regular	32.7640	NA	NA	NA	22.5190	NA	NA	NA	NA	NA
DSPHF	Direct	35.5410	NA	NA	NA	24.3750	NA	NA	NA	NA	NA
DSPDF	Regular	1,277.0372	1,000.5757	1,001.0512	NA	NA	NA	NA	NA	NA	NA
DSPDF	Direct	1,282.6002	1,000.5820	NA	NA	NA	NA	NA	NA	NA	NA
DSPDF	Unclaimed	NA	NA	NA	NA	NA	NA	11.4251	10.0000	11.4250	10.0000
DSPN50IF	Regular	21.2674	NA	NA	NA	19.2377	NA	NA	NA	NA	NA
DSPN50IF	Direct	21.4763	NA	NA	NA	19.3177	NA	NA	NA	NA	NA
DSPN50IF	Regular	23.3859	NA	NA	NA	21.2062	NA	NA	NA	NA	NA
DSPN50IF	Direct	23.7460	NA	NA	NA	21.5618	NA	NA	NA	NA	NA
DSPQF	Regular	19.4220	NA	NA	NA	17.5060	NA	NA	NA	NA	NA
DSPQF	Direct	20.1260	NA	NA	NA	18.2010	NA	NA	NA	NA	NA

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme*	Plan Option	Net asset value (NAV) per unit									
		31-Mar-24									
		G	D IDCW	M IDCW	Q IDCW	D IDCW	W IDCW	U IDCW	U IDCW ₃	UR	UR3
DSPVF	Regular	18.2960	NA	NA	NA	15.1240	NA	NA	NA	NA	NA
DSPVF	Direct	18.7620	NA	NA	NA	16.8650	NA	NA	NA	NA	NA
DSPFRF	Regular	11.8676	NA	NA	NA	11.8676	NA	NA	NA	NA	NA
DSPFRF	Direct	11.9679	NA	NA	NA	11.9679	NA	NA	NA	NA	NA
DSPN50EWETF	Direct	287.8204	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPN50ETF	Direct	228.4971	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPNM150Q50ETF	Direct	205.8631	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPNSPG2028IF	Regular	11.1939	NA	NA	NA	11.1939	NA	NA	NA	NA	NA
DSPNSPG2028IF	Direct	11.2295	NA	NA	NA	11.2295	NA	NA	NA	NA	NA
DSPGIFOF	Regular	13.3535	NA	NA	NA	13.3535	NA	NA	NA	NA	NA
DSPGIFOF	Direct	13.6207	NA	NA	NA	13.6207	NA	NA	NA	NA	NA
DSPNM150Q50IF	Regular	12.0989	NA	NA	NA	12.0989	NA	NA	NA	NA	NA
DSPNM150Q50IF	Direct	12.2350	NA	NA	NA	12.2350	NA	NA	NA	NA	NA
DSPSETF	Direct	73.1053	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPNBETF	Direct	47.4306	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPCSPG2033IF	Regular	11.0194	NA	NA	NA	11.0194	NA	NA	NA	NA	NA
DSPCSPG2033IF	Direct	11.0533	NA	NA	NA	11.0533	NA	NA	NA	NA	NA
DSPNSPG2027IF	Regular	10.8811	NA	NA	NA	10.8811	NA	NA	NA	NA	NA
DSPNSPG2027IF	Direct	10.9006	NA	NA	NA	10.9006	NA	NA	NA	NA	NA
DSPMTCF	Regular	9.9460	NA	NA	NA	9.9460	NA	NA	NA	NA	NA
DSPMTCF	Direct	9.9720	NA	NA	NA	9.9720	NA	NA	NA	NA	NA
DSPBFSF	Regular	9.9290	NA	NA	NA	9.9290	NA	NA	NA	NA	NA
DSPBFSF	Direct	9.9770	NA	NA	NA	9.9770	NA	NA	NA	NA	NA
DSPMAF	Regular	11.2947	NA	NA	NA	11.2947	NA	NA	NA	NA	NA
DSPMAF	Direct	11.3803	NA	NA	NA	11.3803	NA	NA	NA	NA	NA
DSPNS250Q50IF	Regular	10.0031	NA	NA	NA	10.0031	NA	NA	NA	NA	NA
DSPNS250Q50IF	Direct	10.0218	NA	NA	NA	10.0218	NA	NA	NA	NA	NA
DSPGETF	Direct	66.5636	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPNHCETF	Direct	120.6701	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPNITETF	Direct	35.1842	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPNPBETF	Direct	23.5972	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPNPSUBETF	Direct	69.8329	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPS&PLRETF	Direct	1,001.9914	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPBSESETF	Direct	73.9226	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPUSTFOF	Regular	10.1138	NA	NA	NA	10.1138	NA	NA	NA	NA	NA
DSPUSTFOF	Direct	10.1139	NA	NA	NA	10.1139	NA	NA	NA	NA	NA
DSPGEFOF	Regular	10.8266	NA	NA	NA	10.8266	NA	NA	NA	NA	NA
DSPGEFOF	Direct	10.8425	NA	NA	NA	10.8425	NA	NA	NA	NA	NA
DSPFMP - Series 264 - 60M - 17D	Regular	11.2832	NA	NA	NA	11.2830	NA	NA	NA	NA	NA
DSPFMP - Series 264 - 60M - 17D	Direct	11.3264	NA	NA	NA	11.3264	NA	NA	NA	NA	NA
DSP FMP Series 267 - 1246 Days	Regular	11.0291	NA	NA	NA	11.0291	NA	NA	NA	NA	NA
DSP FMP Series 267 - 1246 Days	Direct	11.0458	NA	NA	NA	11.0457	NA	NA	NA	NA	NA
DSP FMP Series 268 - 1281 Days	Regular	10.9940	NA	NA	NA	10.9940	NA	NA	NA	NA	NA
DSP FMP Series 268 - 1281 Days	Direct	11.0163	NA	NA	NA	11.0156	NA	NA	NA	NA	NA
DSP FMP Series 270 - 1144 Days	Regular	10.8312	NA	NA	NA	10.8311	NA	NA	NA	NA	NA
DSP FMP Series 270 - 1144 Days	Direct	10.8431	NA	NA	NA	10.8432	NA	NA	NA	NA	NA
DSP FMP Series 269 - 160 Days	Regular	10.3211	NA	NA	NA	10.3211	NA	NA	NA	NA	NA
DSP FMP Series 269 - 160 Days	Direct	10.3256	NA	NA	NA	10.3256	NA	NA	NA	NA	NA

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme*	Plan Option	Net asset value (NAV) per unit									
		31-Mar-23									
		G	D IDCW	M IDCW	Q IDCW	D IDCW	W IDCW	U IDCW	U IDCW ₃	UR	UR3
DSPBF	Regular	68.5960	NA	NA	11.0315	11.2571	NA	NA	NA	NA	NA
DSPBF	Direct	72.2633	NA	NA	11.1255	11.3607	NA	NA	NA	NA	NA
DSPFCF	Regular	62.184	NA	NA	NA	45.424	NA	NA	NA	NA	NA
DSPFCF	Direct	67.515	NA	NA	NA	63.970	NA	NA	NA	NA	NA
DSPLF	Regular	3,187.7275	1,000.9329	1,001.4319	NA	NA	NA	NA	NA	NA	NA
DSPLF	Direct	3,217.1908	1,000.9329	1,001.4339	NA	NA	NA	NA	NA	NA	NA
DSPEBF	Regular	226.803	NA	NA	NA	23.090	NA	NA	NA	NA	NA
DSPEBF	Direct	248.983	NA	NA	NA	49.833	NA	NA	NA	NA	NA
DSPGF	Regular	79.6088	NA	NA	10.7364	12.2581	NA	NA	NA	NA	NA
DSPGF	Direct	83.7163	NA	NA	10.7852	12.3604	NA	NA	NA	NA	NA
DSPSF	Regular	44.8628	10.1021	NA	10.8267	12.0867	NA	NA	NA	NA	NA
DSPSF	Direct	45.9881	10.1527	NA	10.8538	12.1151	NA	NA	NA	NA	NA
DSPSF	Unclaimed	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPEOF	Regular	351.750	NA	NA	NA	26.517	NA	NA	NA	NA	NA
DSPEOF	Direct	384.031	NA	NA	NA	73.861	NA	NA	NA	NA	NA
DSPSTF	Regular	39.4579	NA	10.1910	11.4549	11.9284	NA	NA	NA	NA	NA
DSPSTF	Direct	42.2842	NA	10.1910	11.5374	11.8782	NA	NA	NA	NA	NA
DSPTEF	Regular	285.722	NA	NA	NA	18.839	NA	NA	NA	NA	NA
DSPTEF	Direct	306.389	NA	NA	NA	21.181	NA	NA	NA	NA	NA
DSPCRF	Regular	34.3423	10.2505	10.2510	10.6776	11.5277	10.9013	NA	NA	NA	NA
DSPCRF	Direct	36.8502	10.2505	10.2510	10.7318	11.5715	10.9970	NA	NA	NA	NA
DSPRSF	Regular	45.3274	NA	NA	10.6411	NA	10.9019	NA	NA	NA	NA
DSPRSF	Direct	50.3031	NA	NA	12.7562	NA	12.6488	NA	NA	NA	NA
DSPITF	Regular	160.968	NA	NA	NA	17.909	NA	NA	NA	NA	NA
DSPITF	Direct	171.218	NA	NA	NA	32.359	NA	NA	NA	NA	NA
DSPUSF	Regular	2,923.5534	1,005.4914	1,005.0453	1,062.4017	1,098.5162	NA	NA	NA	NA	NA
DSPUSF	Direct	3,127.5407	1,005.3951	1,005.0460	1,068.5750	1,107.9315	NA	NA	NA	NA	NA
DSPMCF	Regular	82.290	NA	NA	NA	20.125	NA	NA	NA	NA	NA
DSPMCF	Direct	89.554	NA	NA	NA	45.868	NA	NA	NA	NA	NA
DSPETSF (Erstwhile known as DSPTSF)	Regular	80.185	NA	NA	NA	17.656	NA	NA	NA	NA	NA
DSPETSF (Erstwhile known as DSPTSF)	Direct	87.186	NA	NA	NA	56.530	NA	NA	NA	NA	NA
DSPSBF	Regular	2,779.0669	1,068.7996	1,055.5075	1,061.7130	1,225.6997	NA	NA	NA	NA	NA
DSPSBF	Direct	2,918.0111	1,049.0638	1,055.5295	1,070.3260	1,988.1133	NA	NA	NA	NA	NA
DSPWGFOF(Erstwhile known as DSPWGF)	Regular	17.9516	NA	NA	NA	11.9682	NA	NA	NA	NA	NA
DSPWGFOF(Erstwhile known as DSPWGF)	Direct	18.9095	NA	NA	NA	12.5099	NA	NA	NA	NA	NA
DSPSCF	Regular	108.320	NA	NA	NA	38.264	NA	NA	NA	NA	NA
DSPSCF	Direct	116.641	NA	NA	NA	41.315	NA	NA	NA	NA	NA
DSPNRNEF	Regular	56.367	NA	NA	NA	21.260	NA	NA	NA	NA	NA
DSPNRNEF	Direct	61.146	NA	NA	NA	24.786	NA	NA	NA	NA	NA
DSPWEF	Regular	17.8309	NA	NA	NA	13.7315	NA	NA	NA	NA	NA
DSPWEF	Direct	18.5172	NA	NA	NA	15.0124	NA	NA	NA	NA	NA
DSPWMF	Regular	16.6159	NA	NA	NA	16.6159	NA	NA	NA	NA	NA
DSPWMF	Direct	17.6172	NA	NA	NA	17.6172	NA	NA	NA	NA	NA
DSPFF	Regular	31.528	NA	NA	NA	14.964	NA	NA	NA	NA	NA
DSPFF	Direct	34.366	NA	NA	NA	28.437	NA	NA	NA	NA	NA
DSPWAF	Regular	19.5995	NA	NA	NA	13.3103	NA	NA	NA	NA	NA
DSPWAF	Direct	20.2002	NA	NA	NA	18.4818	NA	NA	NA	NA	NA
DSPUSFEF	Regular	42.0108	NA	NA	NA	22.1786	NA	NA	NA	NA	NA
DSPUSFEF	Direct	45.1766	NA	NA	NA	41.9214	NA	NA	NA	NA	NA
DSPBPDF	Regular	20.2306	10.1600	10.1600	10.2103	10.1960	10.1955	NA	NA	NA	NA
DSPBPDF	Direct	20.8225	10.1600	10.1600	10.2164	10.1969	10.1962	NA	NA	NA	NA
DSPDAAF	Regular	19.627	NA	NA	11.275	NA	NA	NA	NA	NA	NA
DSPDAAF	Direct	21.874	NA	NA	12.732	NA	NA	NA	NA	NA	NA

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme*	Plan Option	Net asset value (NAV) per unit									
		31-Mar-23									
		G	D IDCW	M IDCW	Q IDCW	D IDCW	W IDCW	U IDCW	U IDCW ₃	UR	UR3
DSPGAFOF (Erstwhile known as DSPGAF)	Regular	16.7804	NA	NA	NA	14.5039	NA	NA	NA	NA	NA
DSPGAFOF (Erstwhile known as DSPGAF)	Direct	17.5110	NA	NA	NA	15.0322	NA	NA	NA	NA	NA
DSP10YGF	Regular	18.0354	NA	NA	10.5999	10.3459	10.8363	NA	NA	NA	NA
DSP10YGF	Direct	18.3925	NA	NA	10.4356	10.5298	10.7765	NA	NA	NA	NA
DSPLDF	Regular	16.8862	10.1814	10.1269	10.5016	NA	10.6223	NA	NA	NA	NA
DSPLDF	Direct	17.3145	10.1268	10.1269	11.6257	NA	10.6470	NA	NA	NA	NA
DSPESEF	Regular	16.640	NA	NA	12.292	10.998	12.233	NA	NA	NA	NA
DSPESEF	Direct	18.294	NA	NA	14.716	11.915	14.593	NA	NA	NA	NA
DSPN50EWIF(Erstwhile known as DSPENF)	Regular	15.6579	NA	NA	NA	14.8828	NA	NA	NA	NA	NA
DSPN50EWIF(Erstwhile known as DSPENF)	Direct	16.0638	NA	NA	NA	15.2883	NA	NA	NA	NA	NA
DSPAF	Regular	12.772	NA	NA	10.847	10.675	NA	NA	NA	NA	NA
DSPAF	Direct	13.177	NA	NA	11.695	10.961	NA	NA	NA	NA	NA
DSPN1DRLETF (Erstwhile known as DSPLETF)	Direct	NA	1,000.0000	NA	NA	NA	NA	NA	NA	NA	NA
DSPCBF	Regular	13.5021	NA	NA	10.4186	11.1328	10.5176	NA	NA	NA	NA
DSPCBF	Direct	13.6583	NA	NA	10.4364	11.1522	11.1464	NA	NA	NA	NA
DSPHF	Regular	20.910	NA	NA	NA	15.646	NA	NA	NA	NA	NA
DSPHF	Direct	22.378	NA	NA	NA	16.732	NA	NA	NA	NA	NA
DSPOF	Regular	1,196.3745	1,000.0028	1,000.7649	NA	NA	NA	NA	NA	NA	NA
DSPOF	Direct	1,200.6480	1,000.0028	1,000.0959	NA	NA	NA	NA	NA	NA	NA
DSPOF	Unclaimed	NA	NA	NA	NA	NA	NA	10.6951	10.0000	10.6950	10.0000
DSPN50IF	Regular	16.4190	NA	NA	NA	15.6411	NA	NA	NA	NA	NA
DSPN50IF	Direct	16.5483	NA	NA	NA	15.6730	NA	NA	NA	NA	NA
DSPNN50IF	Regular	14.5747	NA	NA	NA	13.8914	NA	NA	NA	NA	NA
DSPNN50IF	Direct	14.7530	NA	NA	NA	14.0694	NA	NA	NA	NA	NA
DSPQF	Regular	15.271	NA	NA	NA	14.496	NA	NA	NA	NA	NA
DSPQF	Direct	15.711	NA	NA	NA	14.935	NA	NA	NA	NA	NA
DSPVF	Regular	13.220	NA	NA	NA	11.871	NA	NA	NA	NA	NA
DSPVF	Direct	13.453	NA	NA	NA	12.093	NA	NA	NA	NA	NA
DSPFRF	Regular	10.9172	NA	NA	NA	10.9172	NA	NA	NA	NA	NA
DSPFRF	Direct	10.9779	NA	NA	NA	10.9779	NA	NA	NA	NA	NA
DSPN50EWETF	Direct	199.1406	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPN50ETF	Direct	175.7411	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPNM150Q50ETF	Direct	154.2114	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPNSPG2028IF	Regular	10.4206	NA	NA	NA	10.4206	NA	NA	NA	NA	NA
DSPNSPG2028IF	Direct	10.4387	NA	NA	NA	10.4387	NA	NA	NA	NA	NA
DSPGIFOF	Regular	9.6377	NA	NA	NA	9.6377	NA	NA	NA	NA	NA
DSPGIFOF	Direct	9.7434	NA	NA	NA	9.7434	NA	NA	NA	NA	NA
DSPNM150Q50IF	Regular	9.1164	NA	NA	NA	9.1164	NA	NA	NA	NA	NA
DSPNM150Q50IF	Direct	9.1632	NA	NA	NA	9.1632	NA	NA	NA	NA	NA
DSP5ETF	Direct	70.9038	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPNBETF	Direct	40.5820	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPCSPG2033IF	Regular	10.1454	NA	NA	NA	10.1454	NA	NA	NA	NA	NA
DSPCSPG2033IF	Direct	10.1499	NA	NA	NA	10.1499	NA	NA	NA	NA	NA
DSPNSPG2027IF	Regular	10.1599	NA	NA	NA	10.1599	NA	NA	NA	NA	NA
DSPNSPG2027IF	Direct	10.1620	NA	NA	NA	10.1620	NA	NA	NA	NA	NA
DSPMTCF	Regular	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPMTCF	Direct	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPBFSF	Regular	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPBFSF	Direct	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme*	Plan Option	Net asset value (NAV) per unit										
		31-Mar-23										
		G	D IDCW	M IDCW	Q IDCW	D IDCW	W IDCW	U IDCW	U IDCW ₃	UR	UR3	
DSPMAF	Regular	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPMAF	Direct	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPNS250Q50IF	Regular	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPNS250Q50IF	Direct	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPGETF	Direct	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPNHCETF	Direct	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPNITETF	Direct	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPNPBETF	Direct	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPNPSUBETF	Direct	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPS&PLRETF	Direct	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPBSEETF	Direct	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPUSTFOF	Regular	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPUSTFOF	Direct	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPGEFOF	Regular	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPGEFOF	Direct	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DSPFMP - Series 264 - 60M - 17D	Regular	10.5260	NA	NA	NA	10.5261	NA	NA	NA	NA	NA	NA
DSPFMP - Series 264 - 60M - 17D	Direct	10.5504	NA	NA	NA	10.5504	NA	NA	NA	NA	NA	NA
DSP FMP Series 267 - 1246 Days	Regular	10.2620	NA	NA	NA	10.2620	NA	NA	NA	NA	NA	NA
DSP FMP Series 267 - 1246 Days	Direct	10.2662	NA	NA	NA	10.2662	NA	NA	NA	NA	NA	NA
DSP FMP Series 268 - 1281 Days	Regular	10.2562	NA	NA	NA	10.2562	NA	NA	NA	NA	NA	NA
DSP FMP Series 268 - 1281 Days	Direct	10.2616	NA	NA	NA	10.2615	NA	NA	NA	NA	NA	NA
DSP FMP Series 270 - 1144 Days	Regular	10.0780	NA	NA	NA	10.0780	NA	NA	NA	NA	NA	NA
DSP FMP Series 270 - 1144 Days	Direct	10.0790	NA	NA	NA	10.0789	NA	NA	NA	NA	NA	NA
DSP FMP Series 269 - 160 Days	Regular	10.2014	NA	NA	NA	10.2002	NA	NA	NA	NA	NA	NA
DSP FMP Series 269 - 160 Days	Direct	10.2042	NA	NA	NA	10.2033	NA	NA	NA	NA	NA	NA

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme*	Plan Option	Expense ratio#		Income ratio#	
		2023-24	2022-23	2023-24	2022-23
DSPBF	Regular	0.74%	0.74%	8.01%	4.27%
DSPBF	Direct	0.40%	0.39%		
DSPFCF	Regular	1.77%	1.86%	31.42%	0.28%
DSPFCF	Direct	0.74%	0.76%		
DSPLF	Regular	0.24%	0.25%	7.14%	5.82%
DSPLF	Direct	0.15%	0.15%		
DSPEBF	Regular	1.79%	1.84%	26.21%	1.29%
DSPEBF	Direct	0.75%	0.80%		
DSPGF	Regular	1.10%	1.09%	10.49%	5.37%
DSPGF	Direct	0.54%	0.54%		
DSPSF	Regular	0.46%	0.50%	7.45%	5.52%
DSPSF	Direct	0.22%	0.26%		
DSPSF	Unclaimed	NA	NA		
DSPEOF	Regular	1.78%	1.88%	36.00%	4.91%
DSPEOF	Direct	0.80%	0.92%		
DSPSTF	Regular	0.93%	0.91%	7.71%	4.50%
DSPSTF	Direct	0.31%	0.30%		
DSPTEF	Regular	2.02%	2.08%	32.77%	4.48%
DSPTEF	Direct	1.23%	1.29%		
DSPCRF	Regular	1.15%	1.53%	15.68%	5.16%
DSPCRF	Direct	0.40%	0.69%		
DSPRSF	Regular	1.14%	1.18%	14.25%	3.54%
DSPRSF	Direct	0.51%	0.52%		
DSPITF	Regular	2.05%	2.24%	51.18%	14.11%
DSPITF	Direct	1.17%	1.39%		
DSPUSF	Regular	1.02%	1.02%	7.64%	5.55%
DSPUSF	Direct	0.30%	0.30%		
DSPMCF	Regular	1.70%	1.78%	34.98%	-2.60%
DSPMCF	Direct	0.78%	0.78%		
DSPETSF (Erstwhile known as DSPTSF)	Regular	1.68%	1.78%	34.90%	2.00%
DSPETSF (Erstwhile known as DSPTSF)	Direct	0.76%	0.82%		
DSPSBF	Regular	1.16%	1.13%	10.75%	3.73%
DSPSBF	Direct	0.52%	0.49%		
DSPWGFOF(Erstwhile known as DSPWGF)	Regular	1.35%	1.31%	(0.04)%	-4.58%
DSPWGFOF(Erstwhile known as DSPWGF)	Direct	0.72%	0.67%		
DSPSCF	Regular	1.75%	1.86%	35.33%	0.26%
DSPSCF	Direct	0.88%	0.95%		
DSPNRNEF	Regular	2.09%	2.14%	39.75%	-2.45%
DSPNRNEF	Direct	1.01%	1.00%		
DSPWEF	Regular	1.20%	1.20%	1.13%	10.71%
DSPWEF	Direct	0.59%	0.59%		
DSPWMF	Regular	1.10%	1.17%	(5.27)%	-9.07%
DSPWMF	Direct	0.47%	0.47%		
DSPFF	Regular	2.09%	2.15%	34.52%	-1.57%
DSPFF	Direct	1.04%	1.08%		
DSPWAF	Regular	1.58%	1.64%	(6.64)%	-10.74%
DSPWAF	Direct	1.10%	1.35%		
DSPUSFEF	Regular	1.54%	1.61%	25.76%	1.15%
DSPUSFEF	Direct	0.70%	0.73%		
DSPBPDF	Regular	0.58%	0.58%	7.99%	4.40%
DSPBPDF	Direct	0.33%	0.33%		
DSPDAAF	Regular	1.93%	1.89%	20.39%	2.35%
DSPDAAF	Direct	0.72%	0.67%		

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme*	Plan Option	Expense ratio#		Income ratio#	
		2023-24	2022-23	2023-24	2022-23
DSPGAFOF (Erstwhile known as DSPGAF)	Regular	1.22%	1.25%	15.54%	0.29%
DSPGAFOF (Erstwhile known as DSPGAF)	Direct	0.60%	0.61%		
DSP10YGF	Regular	0.50%	0.52%	8.67%	2.76%
DSP10YGF	Direct	0.30%	0.30%		
DSPLDF	Regular	0.62%	0.62%	7.51%	5.26%
DSPLDF	Direct	0.30%	0.31%		
DSPESEF	Regular	1.40%	1.43%	15.10%	4.64%
DSPESEF	Direct	0.57%	0.54%		
DSPN50EWIF(Erstwhile known as DSPENF)	Regular	0.92%	0.89%	36.07%	1.50%
DSPN50EWIF(Erstwhile known as DSPENF)	Direct	0.40%	0.40%		
DSPAF	Regular	1.03%	0.95%	8.27%	5.78%
DSPAF	Direct	0.35%	0.35%		
DSPN1DRLETF(Erstwhile known as DSPLETF)	Direct	0.29%	0.63%	6.66%	5.62%
DSPCBF	Regular	0.52%	0.50%	7.46%	2.71%
DSPCBF	Direct	0.26%	0.25%		
DSPHF	Regular	2.05%	2.21%	45.92%	-2.71%
DSPHF	Direct	0.69%	0.85%		
DSPOF	Regular	0.15%	0.15%	6.66%	5.39%
DSPOF	Direct	0.07%	0.07%		
DSPOF	Unclaimed	0.07%	0.07%		
DSPN50IF	Regular	0.41%	0.40%	25.80%	1.02%
DSPN50IF	Direct	0.21%	0.21%		
DSPNN50IF	Regular	0.63%	0.61%	49.20%	-7.99%
DSPNN50IF	Direct	0.31%	0.31%		
DSPQF	Regular	1.28%	1.29%	25.31%	-3.99%
DSPQF	Direct	0.56%	0.56%		
DSPVF	Regular	1.52%	1.50%	34.11%	2.49%
DSPVF	Direct	0.75%	0.74%		
DSPFRF	Regular	0.51%	0.51%	8.79%	4.12%
DSPFRF	Direct	0.22%	0.25%		
DSPN50EWETF	Direct	0.30%	0.29%	37.58%	3.63%
DSPN50ETF	Direct	0.07%	0.07%	25.23%	(8.14)%
DSPNM150Q50ETF	Direct	0.30%	0.30%	28.40%	(7.32)%
DSPNSPG2028IF	Regular	0.30%	0.29%	7.45%	6.42%
DSPNSPG2028IF	Direct	0.16%	0.11%		
DSPGIFOF	Regular	1.31%	1.37%	35.16%	11.12%
DSPGIFOF	Direct	0.41%	0.31%		
DSPNM150Q50IF	Regular	0.93%	0.98%	27.21%	(14.73)%
DSPNM150Q50IF	Direct	0.33%	0.19%		
DSPSETF	Direct	0.50%	0.55%	4.42%	41.26%
DSPNBETF	Direct	0.15%	0.15%	11.26%	25.14%
DSPCSPG2033IF	Regular	0.42%	0.42%	8.68%	9.08%
DSPCSPG2033IF	Direct	0.15%	0.15%		
DSPNSPG2027IF	Regular	0.31%	0.31%	7.11%	15.18%
DSPNSPG2027IF	Direct	0.15%	0.15%		
DSPMTCF	Regular	2.26%	NA	(1.42)%	NA
DSPMTCF	Direct	0.70%	NA		
DSPBFSF	Regular	2.34%	NA	(0.49)%	NA
DSPBFSF	Direct	0.79%	NA		
DSPMAF	Regular	1.70%	NA	25.73%	NA
DSPMAF	Direct	0.22%	NA		
DSPNS250Q50IF	Regular	0.99%	NA	(1.27)%	NA

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme*	Plan Option	Expense ratio#		Income ratio#	
		2023-24	2022-23	2023-24	2022-23
DSPNS250Q50IF	Direct	0.29%	NA		
DSPGETF	Direct	0.48%	NA	28.95%	NA
DSPNHCTEF	Direct	0.20%	NA	35.88%	NA
DSPNITETF	Direct	0.20%	NA	16.03%	NA
DSPNPBETF	Direct	0.15%	NA	2.21%	NA
DSPNPSUBETF	Direct	0.45%	NA	56.49%	NA
DSPS&PLRETF	Direct	0.40%	NA	14.96%	NA
DSPBSESETF	Direct	0.20%	NA	16.33%	NA
DSPUSTFOF	Regular	0.20%	NA	26.54%	NA
DSPUSTFOF	Direct	0.15%	NA		
DSPGEFOF	Regular	0.52%	NA	24.31%	NA
DSPGEFOF	Direct	0.13%	NA		
DSPFMP - Series 264 - 60M - 17D	Regular	0.25%	0.25%	7.20%	3.50%
DSPFMP - Series 264 - 60M - 17D	Direct	0.10%	0.10%		
DSP FMP Series 267 - 1246 Days	Regular	0.20%	0.20%	7.41%	7.08%
DSP FMP Series 267 - 1246 Days	Direct	0.09%	0.09%		
DSP FMP Series 268 - 1281 Days	Regular	0.25%	0.25%	7.20%	7.53%
DSP FMP Series 268 - 1281 Days	Direct	0.10%	0.10%		
DSP FMP Series 270 - 1144 Days	Regular	0.20%	0.20%	7.41%	8.32%
DSP FMP Series 270 - 1144 Days	Direct	0.10%	0.10%		
DSP FMP Series 269 - 160 Days	Regular	0.20%	0.20%	7.20%	7.55%
DSP FMP Series 269 - 160 Days	Direct	0.10%	0.10%		

Note: 1. G - Growth, IDCW - Income Distribution Capital Withdrawal, D IDCW - Daily Income Distribution Capital Withdrawal, W IDCW - Weekly Income Distribution Capital Withdrawal, Q IDCW - Quarterly Income Distribution Capital Withdrawal, M IDCW - Monthly Income Distribution Capital Withdrawal, U IDCW - Income Distribution Capital Withdrawal Upto 3 years, U IDCW3 - Dividend Beyond 3 years, UR - Redemption Upto 3 years, UR3 - Redemption Beyond 3 years.

2. NA: Not Applicable
3. #This is on annualised basis.

Note : *For old scheme short name refer Annexure 1

35 Details of large holdings in the Schemes (i.e. over 25% of the net assets of the Schemes) as on:

As of March 31, 2024 : Nil

As of March 31, 2023 :

Scheme	Percentage of Holding	No. of Investors
DSPCRF	26.85%	1

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

36 Industry wise classification of investments:

Total value of investments falling under each major industry group and within each major classification, the percentage thereof in relation to the total investment within the classification as on March 31, 2024.

Refer Annexure 19

DSP Flexi Cap Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^93.74%)		
Listed / awaiting listing on the stock exchanges		
Aerospace & Defense	24,905.12	2.67%
Auto Components	74,731.87	7.98%
Automobiles	13,992.41	1.50%
Banks	1,52,546.81	16.30%
Beverages	16,924.81	1.81%
Capital Markets	12,203.32	1.30%
Cement & Cement Products	25,341.93	2.70%
Chemicals & Petrochemicals	25,895.00	2.77%
Construction	19,349.68	2.07%
Consumer Durables	26,986.70	2.89%
Diversified FMCG	23,948.65	2.56%
Electrical Equipment	40,371.93	4.33%
Fertilizers & Agrochemicals	10,729.86	1.15%
Finance	1,47,664.94	15.80%
Gas	18,689.48	1.99%
Healthcare Services	13,135.67	1.41%
Industrial Products	56,757.87	6.07%
Insurance	10,662.18	1.14%
IT - Software	82,108.52	8.78%
Oil	6,698.45	0.71%
Personal Products	15,207.70	1.62%
Petroleum Products	4,968.32	0.53%
Pharmaceuticals & Biotechnology	49,116.40	5.26%
Retailing	37,753.73	4.03%
Telecom - Services	16,362.53	1.75%
Textiles & Apparels	8,246.05	0.88%
Total	9,35,299.92	100.00%
Unlisted (^ 0.00%)		
Entertainment	-	0.00%
IT - Software	-	0.00%
Total	-	100.00%
TOTAL VALUE OF INVESTMENT	9,35,299.92	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Equity Opportunities Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^98.04%)		
Listed / awaiting listing on the stock exchanges		
Aerospace & Defense	12,475.37	1.17%
Agricultural, Commercial & Construction Vehicles	1,618.30	0.15%
Auto Components	68,203.39	6.43%
Automobiles	49,009.04	4.62%

DSP Equity Opportunities Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
Banks	2,35,896.96	22.26%
Cement & Cement Products	31,386.28	2.96%
Chemicals & Petrochemicals	24,092.23	2.27%
Construction	27,530.13	2.60%
Consumer Durables	22,350.48	2.11%
Diversified	7,676.40	0.72%
Diversified FMCG	24,145.83	2.27%
Ferrous Metals	9,816.55	0.93%
Fertilizers & Agrochemicals	14,969.92	1.42%
Finance	1,12,928.11	10.66%
Food Products	8,153.94	0.77%
Gas	37,425.54	3.53%
Industrial Products	23,776.74	2.23%
Insurance	26,292.93	2.48%
IT - Software	64,151.28	6.06%
Non - Ferrous Metals	14,918.98	1.41%
Oil	13,398.35	1.27%
Personal Products	11,239.82	1.06%
Petroleum Products	35,693.65	3.37%
Pharmaceuticals & Biotechnology	92,536.36	8.74%
Power	18,070.36	1.70%
Realty	15,848.55	1.49%
Telecom - Services	38,450.01	3.62%
Textiles & Apparels	4,871.69	0.46%
Transport Services	13,176.13	1.24%
Total	10,60,103.29	100.00%
TOTAL VALUE OF INVESTMENT	10,60,103.29	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Top 100 Equity Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^95.56%)		
Listed / awaiting listing on the stock exchanges		
Aerospace & Defense	4,348.43	1.29%
Agricultural Food & other Products	7,172.69	2.12%
Auto Components	6,728.33	1.98%
Automobiles	43,990.81	12.96%
Banks	99,763.06	29.41%
Chemicals & Petrochemicals	4,898.73	1.44%
Diversified FMCG	21,230.53	6.26%
Fertilizers & Agrochemicals	4,345.00	1.28%
Finance	28,823.78	8.49%
Industrial Products	2,977.53	0.88%
Insurance	22,136.52	6.52%
IT - Software	23,380.91	6.89%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Refer Annexure 19

DSP Top 100 Equity Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
Oil	7,640.18	2.25%
Pharmaceuticals & Biotechnology	50,761.35	14.96%
Power	7,369.10	2.17%
Telecom - Services	3,741.28	1.10%
Total	3,39,308.23	100.00%
TOTAL VALUE OF INVESTMENT	3,39,308.23	

*Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Small Cap Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^92.65%)		
Listed / awaiting listing on the stock exchanges		
Agricultural Food & other Products	50,558.04	4.18%
Auto Components	91,182.11	7.56%
Banks	23,306.23	1.93%
Capital Markets	30,071.91	2.49%
Chemicals & Petrochemicals	81,857.21	6.77%
Commercial Services & Supplies	36,491.65	3.02%
Construction	49,067.68	4.07%
Consumer Durables	1,95,703.72	16.21%
Electrical Equipment	48,840.57	4.05%
Fertilizers & Agrochemicals	46,941.00	3.88%
Finance	16,962.58	1.40%
Food Products	40,992.81	3.40%
Gas	5,232.06	0.43%
Healthcare Equipment & Supplies	1,064.41	0.09%
Healthcare Services	39,331.63	3.25%
Industrial Manufacturing	9,803.35	0.81%
Industrial Products	2,11,958.59	17.54%
IT - Services	59,688.71	4.94%
Leisure Services	21,933.84	1.82%
Pharmaceuticals & Biotechnology	74,414.17	6.16%
Retailing	34,176.56	2.82%
Textiles & Apparels	38,513.23	3.18%
Total	12,08,092.06	100.00%
TOTAL VALUE OF INVESTMENT	12,08,092.06	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Equity & Bond Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^68.87%)		
Listed / awaiting listing on the stock exchanges		
Aerospace & Defense	8,277.97	1.37%
Auto Components	49,811.66	8.21%

DSP Equity & Bond Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
Automobiles	22,546.91	3.72%
Banks	1,26,392.37	20.84%
Beverages	11,985.87	1.98%
Capital Markets	7,963.68	1.31%
Cement & Cement Products	12,832.12	2.12%
Chemicals & Petrochemicals	17,981.00	2.97%
Consumer Durables	11,732.20	1.93%
Diversified FMCG	29,922.85	4.93%
Electrical Equipment	14,515.07	2.39%
Fertilizers & Agrochemicals	7,171.21	1.18%
Finance	98,480.70	16.24%
Healthcare Services	7,330.63	1.21%
Industrial Products	35,117.69	5.79%
Insurance	7,896.68	1.30%
IT - Software	43,116.04	7.11%
Personal Products	10,174.04	1.68%
Pharmaceuticals & Biotechnology	35,758.10	5.90%
Retailing	26,735.07	4.41%
Telecom - Services	11,529.34	1.90%
Textiles & Apparels	9,143.76	1.51%
Total	6,06,414.94	100.00%
Unlisted (^ 0.00%)		
IT - Software	-	0.00%
Total	-	100.00%
DEBT INSTRUMENTS		
BOND & NCD's** (^13.10%)		
Listed / awaiting listing on the stock exchanges		
Banks	16,411.24	14.22%
Consumer Durables	2,500.62	2.17%
Finance	96,457.55	83.61%
Total	1,15,369.40	100.00%
CENTRAL GOVERNMENT SECURITIES (^9.92%)		
Government Securities	87,371.63	100.00%
Total	87,371.63	100.00%
MONEY MARKET INSTRUMENTS		
Certificate Of Deposit** (^1.89%)		
Banks	16,605.86	100.00%
Total	16,605.86	100.00%
MONEY MARKET INSTRUMENTS		
Commercial Paper** (^0.54%)		
Finance	4,788.82	100.00%
Total	4,788.82	100.00%
TOTAL VALUE OF INVESTMENT	8,30,550.65	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Rs. 13,676,408,650.00

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Refer Annexure 19

DSP Bond Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
DEBT INSTRUMENTS		
BOND & NCD's** (^70.14%)		
Listed / awaiting listing on the stock exchanges		
Finance	17,519.67	69.49%
Petroleum Products	2,599.32	10.31%
Power	5,091.64	20.20%
Total	25,210.63	100.00%
CENTRAL GOVERNMENT SECURITIES (^11.15%)		
Government Securities	4,007.39	100.00%
Total	4,007.39	100.00%
MONEY MARKET INSTRUMENTS		
Certificate Of Deposit** (^13.25%)		
Banks	4,762.74	100.00%
Total	4,762.74	100.00%
MONEY MARKET INSTRUMENTS		
Treasury Bill (^2.63%)		
Government Securities	946.87	100.00%
Total	946.87	100.00%
Alternative Investment Funds (AIF) (^0.25%)		
Alternative Investment Funds (AIF)	88.46	100.00%
Total	88.46	100.00%
TOTAL VALUE OF INVESTMENT	35,016.09	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Rs. 2,997,336,500.00

DSP World Gold Fund of Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
OTHERS		
Foreign Securities(^98.98%)		
Investment in Foreign Securities	78,927.54	100.00%
Total	78,927.54	100.00%
TOTAL VALUE OF INVESTMENT	78,927.54	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Strategic Bond Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
DEBT INSTRUMENTS		
BOND & NCD's** (^10.82%)		
Listed / awaiting listing on the stock exchanges		
Banks	10,083.61	100.00%
Total	10,083.61	100.00%
CENTRAL GOVERNMENT SECURITIES (^84.24%)		
Government Securities	78,489.64	100.00%
Total	78,489.64	100.00%

DSP Strategic Bond Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
Alternative Investment Funds (AIF) (^0.24%)		
Alternative Investment Funds (AIF)	220.86	100.00%
Total	220.86	100.00%
TOTAL VALUE OF INVESTMENT	88,794.11	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Rs. 1,008,360,750.00

DSP Credit Risk Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
DEBT INSTRUMENTS		
BOND & NCD's** (^75.39%)		
Listed / awaiting listing on the stock exchanges		
Automobiles	502.75	3.42%
Cement & Cement Products	1,484.02	10.08%
Chemicals & Petrochemicals	1,502.80	10.21%
Construction	1,002.02	6.81%
Diversified	1,481.73	10.07%
Ferrous Metals	1,503.44	10.21%
Finance	5,246.51	35.64%
Paper, Forest & Jute Products	998.52	6.78%
Power	997.46	6.78%
Total	14,719.24	100.00%
CENTRAL GOVERNMENT SECURITIES (^18.08%)		
Government Securities	3,528.95	100.00%
Total	3,528.95	100.00%
Alternative Investment Funds (AIF) (^0.31%)		
Alternative Investment Funds (AIF)	59.59	100.00%
Total	59.59	100.00%
TOTAL VALUE OF INVESTMENT	18,307.78	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Rs. 1,471,924,300.00

DSP World Energy Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
OTHERS		
Foreign Securities(^98.56%)		
Investment in Foreign Securities	13,547.07	100.00%
Total	13,547.07	100.00%
TOTAL VALUE OF INVESTMENT	13,547.07	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Refer Annexure 19

DSP World Mining Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
OTHERS		
Foreign Securities(^97.56%)		
Investment in Foreign Securities	14,897.32	100.00%
Total	14,897.32	100.00%
TOTAL VALUE OF INVESTMENT	14,897.32	

**Non-traded/thinly traded investments
^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP World Agriculture Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
OTHERS		
Foreign Securities(^99.33%)		
Investment in Foreign Securities	1,684.70	100.00%
Total	1,684.70	100.00%
TOTAL VALUE OF INVESTMENT	1,684.70	

**Non-traded/thinly traded investments
^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP US Flexible* Equity Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
OTHERS		
Foreign Securities(^98.61%)		
Investment in Foreign Securities	87,688.31	100.00%
Total	87,688.31	100.00%
TOTAL VALUE OF INVESTMENT	87,688.31	

**Non-traded/thinly traded investments
^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Banking & PSU Debt Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
DEBT INSTRUMENTS		
BOND & NCD's** (^65.86%)		
Listed / awaiting listing on the stock exchanges		
Banks	33,067.93	21.13%
Finance	95,997.74	61.35%
Gas	9,942.79	6.35%
Power	17,458.74	11.16%
Total	1,56,467.20	100.00%
CENTRAL GOVERNMENT SECURITIES (^24.31%)		
Government Securities	57,757.42	100.00%
Total	57,757.42	100.00%
MONEY MARKET INSTRUMENTS		
Certificate Of Deposit** (^5.22%)		
Banks	12,401.00	100.00%
Total	12,401.00	100.00%
Alternative Investment Funds (AIF) (^0.27%)		
Alternative Investment Funds (AIF)	638.64	100.00%
Total	638.64	100.00%
TOTAL VALUE OF INVESTMENT	2,27,264.25	

**Non-traded/thinly traded investments
^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Rs. 16,886,819,406.03

DSP Global Allocation Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
OTHERS		
Foreign Securities(^98.63%)		
Investment in Foreign Securities	5,815.20	100.00%
Total	5,815.20	100.00%
TOTAL VALUE OF INVESTMENT	5,815.20	

**Non-traded/thinly traded investments
^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP 10Y G-Sec Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
CENTRAL GOVERNMENT SECURITIES (^96.06%)		
Government Securities	4,740.15	100.00%
Total	4,740.15	100.00%
TOTAL VALUE OF INVESTMENT	4,740.15	

**Non-traded/thinly traded investments
^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Low Duration Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
DEBT INSTRUMENTS		
BOND & NCD's** (^42.02%)		
Listed / awaiting listing on the stock exchanges		
Banks	2,490.32	1.41%
Construction	2,493.01	1.41%
Consumer Durables	5,001.24	2.83%
Finance	1,66,687.98	94.35%
Total	1,76,672.55	100.00%
CENTRAL GOVERNMENT SECURITIES (^14.30%)		
Government Securities	60,130.33	100.00%
Total	60,130.33	100.00%
MONEY MARKET INSTRUMENTS		
Certificate Of Deposit** (^28.37%)		
Banks	1,09,810.99	92.07%
Finance	9,461.27	7.93%
Total	1,19,272.26	100.00%
MONEY MARKET INSTRUMENTS		
Commercial Paper** (^11.21%)		
Capital Markets	16,498.73	34.99%
Finance	30,655.16	65.01%
Total	47,153.89	100.00%
MONEY MARKET INSTRUMENTS		
Treasury Bill (^1.16%)		
Government Securities	4,873.27	100.00%
Total	4,873.27	100.00%
Alternative Investment Funds (AIF) (^0.21%)		
Alternative Investment Funds (AIF)	882.13	100.00%
Total	882.13	100.00%
TOTAL VALUE OF INVESTMENT	4,08,984.42	

**Non-traded/thinly traded investments
^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Rs. 34,309,869,535.00

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Refer Annexure 19

DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
CENTRAL GOVERNMENT SECURITIES (^96.86%)		
Government Securities	33,851.30	100.00%
Total	33,851.30	100.00%
TOTAL VALUE OF INVESTMENT 33,851.30		

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Equity Savings Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^69.30%)		
Listed / awaiting listing on the stock exchanges		
Agricultural Food & other Products	272.19	0.41%
Agricultural, Commercial & Construction Vehicles	8.56	0.01%
Auto Components	724.89	1.08%
Automobiles	2,514.31	3.76%
Banks	18,306.80	27.35%
Beverages	373.17	0.56%
Capital Markets	147.38	0.22%
Cement & Cement Products	1,478.29	2.21%
Chemicals & Petrochemicals	909.00	1.35%
Commercial Services & Supplies	399.47	0.60%
Construction	2,004.34	3.00%
Consumer Durables	1,038.72	1.56%
Diversified FMCG	2,242.22	3.35%
Diversified Metals	1,262.09	1.89%
Entertainment	1,884.83	2.82%
Ferrous Metals	2,049.17	3.07%
Fertilizers & Agrochemicals	930.06	1.38%
Finance	5,518.54	8.26%
Gas	709.97	1.07%
Healthcare Services	347.15	0.52%
Insurance	2,093.18	3.13%
IT - Software	2,269.25	3.40%
Leisure Services	276.59	0.42%
Metals & Minerals Trading	1,572.97	2.35%
Minerals & Mining	154.34	0.23%
Non - Ferrous Metals	1,011.84	1.52%
Oil	615.37	0.92%
Personal Products	19.62	0.03%
Petroleum Products	3,363.02	5.03%
Pharmaceuticals & Biotechnology	5,641.54	8.41%
Power	843.27	1.26%
Realty	1,994.79	2.98%
Telecom - Services	3,698.95	5.54%
Transport Infrastructure	209.88	0.31%
Total	66,885.75	100.00%

DEBT INSTRUMENTS**BOND & NCD's** (^7.70%)**

Industry	Market value in Rupees	Percentage
Listed / awaiting listing on the stock exchanges		
Banks	2,490.70	33.53%
Finance	4,936.64	66.47%
Total	7,427.34	100.00%

Industry	Market value in Rupees	Percentage
CENTRAL GOVERNMENT SECURITIES (^14.53%)		
Government Securities	14,027.51	100.00%
Total	14,027.51	100.00%

Industry	Market value in Rupees	Percentage
MONEY MARKET INSTRUMENTS		
Certificate Of Deposit** (^2.55%)		
Finance	2,458.78	100.00%
Total	2,458.78	100.00%

Industry	Market value in Rupees	Percentage
DERIVATIVES (^31.88%)		
Index Options	227.29	-0.74%
Stock Futures	-30,991.03	100.74%
Total	-30,763.74	100.00%

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Rs. 988,611,500.00

DSP Nifty 50 Equal Weight Index Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^99.83%)		
Listed / awaiting listing on the stock exchanges		
Agricultural Food & other Products	2,303.98	1.93%
Automobiles	14,384.84	12.05%
Banks	14,298.99	11.98%
Cement & Cement Products	4,803.70	4.03%
Construction	2,455.08	2.06%
Consumable Fuels	2,371.53	1.99%
Consumer Durables	4,784.48	4.01%
Diversified FMCG	4,726.35	3.96%
Ferrous Metals	4,797.98	4.02%
Finance	7,361.53	6.17%
Food Products	4,786.87	4.01%
Healthcare Services	2,352.72	1.97%
Insurance	4,754.18	3.98%
IT - Software	14,006.81	11.74%
Metals & Minerals Trading	2,427.69	2.03%
Non - Ferrous Metals	1,413.64	2.02%
Oil	2,402.81	2.01%
Petroleum Products	4,807.79	4.03%
Pharmaceuticals & Biotechnology	9,473.49	7.94%
Power	4,809.71	4.03%
Telecom - Services	2,345.47	1.97%
Transport Infrastructure	2,470.72	2.07%
Total	1,19,340.35	100.00%
TOTAL VALUE OF INVESTMENT 1,19,340.35		

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Healthcare Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^86.77%)		
Listed / awaiting listing on the stock exchanges		
Healthcare Services	29,481.75	14.43%
Insurance	4,066.60	1.99%
Pharmaceuticals & Biotechnology	1,69,234.06	82.93%
Retailing	1,321.21	0.65%
Total	2,04,103.62	100.00%
Foreign Securities and/or Overseas ETF (^11.52%)		
Healthcare Equipment & Supplies	16,173.25	59.64%
Healthcare Services	2,335.61	8.61%
Pharmaceuticals & Biotechnology	6,153.10	22.69%
Investment in Foreign Securities	2,457.41	9.06%
Total	27,119.37	100.00%
TOTAL VALUE OF INVESTMENT 2,31,222.99		

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Refer Annexure 19

DSP Arbitrage Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^70.91%)		
Listed / awaiting listing on the stock exchanges		
Aerospace & Defense	2,475.66	0.91%
Agricultural Food & other Products	2,471.77	0.91%
Agricultural, Commercial & Construction Vehicles	996.58	0.37%
Auto Components	1,880.57	0.70%
Automobiles	1,111.50	0.39%
Banks	68,711.36	25.45%
Beverages	921.95	0.33%
Capital Markets	5,045.05	1.87%
Cement & Cement Products	16,310.34	6.02%
Chemicals & Petrochemicals	5,277.62	1.96%
Construction	5,566.81	2.06%
Consumable Fuels	45.58	0.02%
Consumer Durables	837.99	0.31%
Diversified FMCG	3,230.31	1.19%
Diversified Metals	4,511.02	1.67%
Electrical Equipment	1,473.43	0.54%
Entertainment	6,760.17	2.49%
Ferrous Metals	6,169.52	2.29%
Fertilizers & Agrochemicals	1,051.71	0.39%
Finance	28,713.28	10.63%
Gas	3,485.09	1.29%
Healthcare Services	933.22	0.36%
Industrial Products	3,841.05	1.43%
Insurance	4,124.02	1.52%
IT - Services	120.62	0.05%
IT - Software	6,839.40	2.54%
Leisure Services	785.94	0.29%
Metals & Minerals Trading	10,185.96	3.77%
Minerals & Mining	898.80	0.34%
Non - Ferrous Metals	4,147.68	1.54%
Oil	536.64	0.20%
Personal Products	550.80	0.20%
Petroleum Products	11,141.69	4.14%
Pharmaceuticals & Biotechnology	14,422.19	5.33%
Power	6,537.53	2.41%
Realty	4,212.24	1.56%
Retailing	1,525.25	0.55%
Telecom - Services	16,151.48	5.97%
Transport Infrastructure	14,350.48	5.32%
Transport Services	1,866.70	0.69%
Total	2,70,218.99	100.00%
OTHERS		
Mutual Funds(^13.18%)		
Mutual Funds	50,236.15	100.00%
Total	50,236.15	100.00%
DEBT INSTRUMENTS		
BOND & NCD's** (^0.66%)		
Listed / awaiting listing on the stock exchanges		
Finance	2,499.86	100.00%
Total	2,499.86	100.00%

DSP Arbitrage Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
MONEY MARKET INSTRUMENTS		
Certificate Of Deposit** (^3.81%)		
Banks	14,535.77	100.00%
Total	14,535.77	100.00%
MONEY MARKET INSTRUMENTS		
Commercial Paper** (^7.73%)		
Capital Markets	14,827.61	50.37%
Finance	14,610.68	49.63%
Total	29,438.28	100.00%
MONEY MARKET INSTRUMENTS		
Treasury Bill (^0.26%)		
Government Securities	979.09	100.00%
Total	979.09	100.00%
DERIVATIVES (^-71.45%)		
Stock Future	-2,72,244.37	100.00%
Total	-2,72,244.37	100.00%
TOTAL VALUE OF INVESTMENT	95,663.77	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Rs. 4,647,390,750.00

DSP Nifty 50 Equal Weight ETF		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^99.98%)		
Listed / awaiting listing on the stock exchanges		
Agricultural Food & other Products	336.18	1.93%
Automobiles	2,098.93	12.05%
Banks	2,086.41	11.98%
Cement & Cement Products	700.87	4.02%
Construction	358.25	2.05%
Consumable Fuels	346.04	1.99%
Consumer Durables	698.12	4.01%
Diversified FMCG	689.64	3.96%
Ferrous Metals	700.09	4.02%
Finance	1,074.43	6.17%
Food Products	698.49	4.01%
Healthcare Services	343.27	1.97%
Insurance	693.69	3.99%
IT - Software	2,043.79	11.73%
Metals & Minerals Trading	354.24	2.03%
Non - Ferrous Metals	352.18	2.02%
Oil	350.60	2.02%
Petroleum Products	701.51	4.03%
Pharmaceuticals & Biotechnology	1,382.32	7.94%
Power	701.80	4.04%
Telecom - Services	342.24	1.97%
Transport Infrastructure	360.51	2.07%
Total	17,413.60	100.00%
TOTAL VALUE OF INVESTMENT	17,413.60	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Refer Annexure 19

DSP NIFTY BANK ETF		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^99.97%)		
Listed / awaiting listing on the stock exchanges		
Banks	21,555.60	100.00%
Total	21,555.60	100.00%
TOTAL VALUE OF INVESTMENT	21,555.60	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Nifty 50 ETF		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^99.99%)		
Listed / awaiting listing on the stock exchanges		
Agricultural Food & other Products	176.77	0.70%
Automobiles	1,911.01	7.57%
Banks	7,200.50	28.54%
Cement & Cement Products	504.96	2.00%
Construction	1,140.99	4.52%
Consumable Fuels	253.82	1.01%
Consumer Durables	735.88	2.92%
Diversified FMCG	1,491.82	5.91%
Ferrous Metals	532.30	2.11%
Finance	914.51	3.63%
Food Products	388.56	1.54%
Healthcare Services	164.07	0.65%
Insurance	344.52	1.36%
IT - Software	3,290.21	13.04%
Metals & Minerals Trading	214.97	0.85%
Non - Ferrous Metals	209.85	0.84%
Oil	268.06	1.06%
Petroleum Products	2,725.27	10.80%
Pharmaceuticals & Biotechnology	955.03	3.79%
Power	732.72	2.91%
Telecom - Services	819.55	3.25%
Transport Infrastructure	252.71	1.00%
Total	25,228.10	100.00%
TOTAL VALUE OF INVESTMENT	25,228.10	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Nifty SDL Plus G-Sec Jun 2028		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
CENTRAL GOVERNMENT SECURITIES (^96.83%)		
Government Securities	2,22,052.33	100.00%
Total	2,22,052.33	100.00%
TOTAL VALUE OF INVESTMENT	2,22,052.33	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP FMP - Series 268 - 1281 Days		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
CENTRAL GOVERNMENT SECURITIES (^97.69%)		
Government Securities	11,312.54	100.00%
Total	11,312.54	100.00%
MONEY MARKET INSTRUMENTS		
Treasury Bill (^0.20%)		
Government Securities	23.70	100.00%
Total	23.70	100.00%
TOTAL VALUE OF INVESTMENT	11,336.24	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP FMP - Series 270 - 1144 Days		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
MONEY MARKET INSTRUMENTS		
Treasury Bill (^0.56%)		
Government Securities	94.81	100.00%
Total	94.81	100.00%
CENTRAL GOVERNMENT SECURITIES (^99.20%)		
Government Securities	16,919.94	100.00%
Total	16,919.94	100.00%
TOTAL VALUE OF INVESTMENT	17,014.74	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP NIFTY PSU BANK ETF		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^100.00%)		
Listed / awaiting listing on the stock exchanges		
Banks	1,656.52	100.00%
Total	1,656.52	100.00%
TOTAL VALUE OF INVESTMENT	1,656.52	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Banking & Financial Services Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^94.86%)		
Listed / awaiting listing on the stock exchanges		
Banks	29,234.68	55.42%
Capital Markets	3,571.30	6.77%
Finance	19,942.18	37.81%
Total	52,748.16	100.00%
TOTAL VALUE OF INVESTMENT	52,748.16	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Refer Annexure 19

DSP Multi Asset Allocation Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^39.51%)		
Listed / awaiting listing on the stock exchanges		
Auto Components	4,008.54	6.65%
Automobiles	4,854.36	8.06%
Banks	14,516.69	24.10%
Chemicals & Petrochemicals	728.01	1.21%
Consumable Fuels	1,883.65	3.13%
Diversified FMCG	3,325.94	5.52%
Ferrous Metals	2,158.18	3.58%
Fertilizers & Agrochemicals	940.34	1.57%
Finance	372.27	0.62%
Gas	2,801.24	4.65%
Healthcare Services	1,536.73	2.55%
Industrial Manufacturing	658.12	1.09%
IT - Software	7,948.08	13.19%
Leisure Services	1,167.14	1.94%
Personal Products	2,345.37	3.90%
Petroleum Products	2,002.01	3.33%
Pharmaceuticals & Biotechnology	8,987.54	14.91%
Total	60,234.22	100.00%
Foreign Securities and/or Overseas ETF (^18.78%)		
Finance	1,096.81	3.83%
IT - Software	2,129.21	7.44%
IT - Hardware	2,093.95	7.32%
Investment in Foreign Securities	23,304.69	81.41%
Total	28,624.66	100.00%
DEBT INSTRUMENTS		
BOND & NCD's** (^11.50%)		
Listed / awaiting listing on the stock exchanges		
Finance	17,539.35	100.00%
Total	17,539.35	100.00%
CENTRAL GOVERNMENT SECURITIES (^3.63%)		
Government Securities	5,534.27	100.00%
Total	5,534.27	100.00%
MONEY MARKET INSTRUMENTS		
Certificate Of Deposit** (^3.25%)		
Banks	4,953.00	100.00%
Total	4,953.00	100.00%
DERIVATIVES (^0.01%)		
Index Options	19.65	100.00%
Total	19.65	100.00%
Exchange Traded Fund (^20.08%)		
Exchange Traded Fund	30,614.82	100.00%
Total	30,614.82	100.00%
TOTAL VALUE OF INVESTMENT	1,47,519.96	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Rs. 2,249,234,500.00

DSP Nifty Healthcare ETF		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^99.81%)		
Listed / awaiting listing on the stock exchanges		
Healthcare Services	166.15	20.14%
Pharmaceuticals & Biotechnology	658.69	79.86%
Total	824.85	100.00%
TOTAL VALUE OF INVESTMENT	824.85	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP US Treasury Fund of Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
OTHERS		
Foreign Securities(^86.52%)		
Investment in Foreign Securities	6,385.11	100.00%
Total	6,385.11	100.00%
TOTAL VALUE OF INVESTMENT	6,385.11	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Gold ETF		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
Gold (^97.32%)		
	30,499.16	100.00%
Total	30,499.16	100.00%
TOTAL VALUE OF INVESTMENT	30,499.16	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Rs. Nil

DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^93.84%)		
Listed / awaiting listing on the stock exchanges		
Aerospace & Defense	20,679.74	6.55%
Agricultural Food & other Products	2,365.94	0.75%
Auto Components	11,265.97	3.57%
Capital Markets	6,770.73	2.15%
Cement & Cement Products	20,200.19	6.39%
Chemicals & Petrochemicals	13,792.69	4.36%
Construction	47,477.29	15.04%
Consumable Fuels	3,992.55	1.27%
Consumer Durables	10,550.51	3.34%
Diversified	2,273.31	0.72%
Electrical Equipment	38,569.03	12.22%
Ferrous Metals	2,057.23	0.65%
Fertilizers & Agrochemicals	3,648.25	1.16%
Gas	5,233.71	1.66%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Refer Annexure 19

DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund)		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
Industrial Manufacturing	14,753.88	4.67%
Industrial Products	53,610.30	16.96%
IT - Services	2,879.42	0.91%
Non - Ferrous Metals	3,926.13	1.25%
Oil	7,617.71	2.42%
Petroleum Products	13,277.27	4.21%
Power	16,323.97	5.17%
Realty	3,428.99	1.08%
Telecom - Services	11,047.03	3.50%
Total	3,15,741.84	100.00%
TOTAL VALUE OF INVESTMENT	3,15,741.84	

**Non-traded/thinly traded investments

 ^ Percentage of Total Market Value to net assets as at March 31, 2024
 Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Mid Cap Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^92.13%)		
Listed / awaiting listing on the stock exchanges		
Aerospace & Defense	25,056.57	1.71%
Agricultural, Commercial & Construction Vehicles	10,576.40	0.72%
Auto Components	1,58,239.41	10.75%
Automobiles	40,722.66	2.76%
Banks	65,822.99	4.47%
Capital Markets	14,046.35	0.95%
Cement & Cement Products	40,218.23	2.73%
Chemicals & Petrochemicals	75,247.25	5.11%
Commercial Services & Supplies	1,173.49	0.08%
Construction	30,908.01	2.10%
Consumer Durables	79,465.81	5.41%
Electrical Equipment	80,741.42	5.48%
Fertilizers & Agrochemicals	70,275.29	4.78%
Finance	89,706.77	6.10%
Food Products	28,888.49	1.97%
Gas	23,858.67	1.62%
Healthcare Services	8,380.17	0.57%
Industrial Products	1,40,916.77	9.58%
Insurance	20,361.19	1.39%
IT - Services	36,787.82	2.50%
IT - Software	70,679.91	4.80%
Leisure Services	32,724.90	2.22%
Oil	19,076.77	1.30%
Personal Products	31,885.74	2.17%
Pharmaceuticals & Biotechnology	1,67,484.79	11.39%
Realty	67,391.01	4.58%
Textiles & Apparels	22,279.77	1.51%
Transport Services	18,339.26	1.25%
Total	14,71,255.95	100.00%
TOTAL VALUE OF INVESTMENT	14,71,255.95	

**Non-traded/thinly traded investments

 ^ Percentage of Total Market Value to net assets as at March 31, 2024
 Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP ELSS Tax Saver Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^97.42%)		
Listed / awaiting listing on the stock exchanges		
Aerospace & Defense	17,177.65	1.25%
Agricultural Food & other Products	16,017.53	1.17%
Auto Components	61,571.30	4.50%
Automobiles	72,551.73	5.28%
Banks	3,58,120.25	26.12%
Cement & Cement Products	34,382.71	2.51%
Chemicals & Petrochemicals	24,733.12	1.81%
Construction	39,745.16	2.90%
Consumer Durables	32,875.84	2.39%
Diversified	10,024.42	0.73%
Diversified FMCG	43,071.29	3.14%
Ferrous Metals	10,666.48	0.78%
Fertilizers & Agrochemicals	10,337.30	0.75%
Finance	1,16,674.79	8.51%
Gas	29,500.66	2.14%
Industrial Products	12,759.59	0.93%
Insurance	31,807.55	2.31%
IT - Software	1,11,894.17	8.16%
Non - Ferrous Metals	19,885.66	1.45%
Oil	28,226.70	2.06%
Personal Products	16,571.80	1.21%
Petroleum Products	42,541.50	3.10%
Pharmaceuticals & Biotechnology	1,15,405.41	8.43%
Power	28,280.08	2.06%
Telecom - Services	59,061.74	4.31%
Textiles & Apparels	14,285.51	1.04%
Transport Services	13,168.90	0.96%
Total	13,71,338.85	100.00%
TOTAL VALUE OF INVESTMENT	13,71,338.85	

**Non-traded/thinly traded investments

 ^ Percentage of Total Market Value to net assets as at March 31, 2024
 Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Gilt Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
CENTRAL GOVERNMENT SECURITIES (^95.95%)		
Government Securities	72,477.03	100.00%
Total	72,477.03	100.00%
TOTAL VALUE OF INVESTMENT	72,477.03	

**Non-traded/thinly traded investments

 ^ Percentage of Total Market Value to net assets as at March 31, 2024
 Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Refer Annexure 19

DSP Savings Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
MONEY MARKET INSTRUMENTS		
Certificate Of Deposit** (^53.71%)		
Banks	1,56,607.76	78.81%
Finance	42,096.30	21.19%
Total	1,98,704.06	100.00%
MONEY MARKET INSTRUMENTS		
Commercial Paper** (^30.20%)		
Capital Markets	23,261.78	20.82%
Finance	88,459.61	79.18%
Total	1,11,721.38	100.00%
MONEY MARKET INSTRUMENTS		
Treasury Bill (^12.28%)		
Government Securities	45,412.82	100.00%
Total	45,412.82	100.00%
Alternative Investment Funds (AIF) (^0.30%)		
Alternative Investment Funds (AIF)	1,091.52	100.00%
Total	1,091.52	100.00%
TOTAL VALUE OF INVESTMENT	3,56,929.79	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Rs. 31,042,544,250.00

DSP Regular Savings Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^24.27%)		
Listed / awaiting listing on the stock exchanges		
Auto Components	92.31	2.19%
Automobiles	311.33	7.37%
Banks	1,251.15	29.62%
Chemicals & Petrochemicals	103.94	2.46%
Commercial Services & Supplies	32.48	0.77%
Consumer Durables	108.11	2.56%
Diversified FMCG	237.56	5.62%
Fertilizers & Agrochemicals	191.22	4.53%
Finance	389.54	9.22%
Insurance	287.67	6.81%
IT - Software	212.52	5.03%
Oil	91.53	2.17%
Pharmaceuticals & Biotechnology	737.18	17.45%
Power	104.63	2.48%
Telecom - Services	72.79	1.72%
Total	4,223.95	100.00%
DEBT INSTRUMENTS		
BOND & NCD's** (^39.10%)		
Listed / awaiting listing on the stock exchanges		
Banks	497.15	7.31%
Finance	4,218.81	62.00%
Petroleum Products	989.44	14.54%
Power	1,099.40	16.16%
Total	6,804.81	100.00%

CENTRAL GOVERNMENT SECURITIES (^32.35%)		
Government Securities	5,630.08	100.00%
Total	5,630.08	100.00%
Alternative Investment Funds (AIF) (^0.29%)		
Alternative Investment Funds (AIF)	51.13	100.00%
Total	51.13	100.00%
TOTAL VALUE OF INVESTMENT	16,709.97	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Rs. 680,480,708.87

DSP Natural Resources & New Energy Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^76.74%)		
Listed / awaiting listing on the stock exchanges		
Consumable Fuels	9,065.34	11.92%
Ferrous Metals	17,557.69	23.09%
Gas	10,294.18	13.53%
Industrial Products	3,359.26	4.41%
Minerals & Mining	4,871.31	6.41%
Non - Ferrous Metals	13,778.19	18.12%
Oil	5,756.48	7.57%
Petroleum Products	11,365.83	14.95%
Total	76,048.29	100.00%
OTHERS		
Foreign Securities(^15.17%)		
Investment in Foreign Securities	15,029.73	100.00%
Total	15,029.73	100.00%
TOTAL VALUE OF INVESTMENT	91,078.01	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Short Term Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
DEBT INSTRUMENTS		
BOND & NCD's** (^64.69%)		
Listed / awaiting listing on the stock exchanges		
Banks	5,477.92	2.83%
Consumer Durables	10,002.47	5.16%
Finance	1,55,664.48	80.32%
Petroleum Products	466.95	0.24%
Power	12,368.99	6.38%
Transport Infrastructure	4,897.06	2.53%
Transport Services	4,916.92	2.54%
Total	1,93,794.79	100.00%
CENTRAL GOVERNMENT SECURITIES (^18.85%)		
Government Securities	56,461.20	100.00%
Total	56,461.20	100.00%
MONEY MARKET INSTRUMENTS		
Certificate Of Deposit** (^11.90%)		

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Refer Annexure 19

DSP Short Term Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
MONEY MARKET INSTRUMENTS		
Certificate Of Deposit** (^11.90%)		
Banks	30,902.81	86.70%
Finance	4,741.64	13.30%
Total	35,644.45	100.00%
MONEY MARKET INSTRUMENTS		
Treasury Bill (^0.17%)		
Government Securities	500.96	100.00%
Total	500.96	100.00%
Alternative Investment Funds (AIF) (^0.26%)		
Alternative Investment Funds (AIF)	774.73	100.00%
Total	774.73	100.00%
TOTAL VALUE OF INVESTMENT	2,87,176.13	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Rs. 22,943,924,040.00

DSP Ultra Short Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
DEBT INSTRUMENTS		
BOND & NCD's** (^19.68%)		
Listed / awaiting listing on the stock exchanges		
Cement & Cement Products	4,499.52	10.26%
Finance	39,339.67	89.74%
Total	43,839.19	100.00%
CENTRAL GOVERNMENT SECURITIES (^3.98%)		
Government Securities	8,875.76	100.00%
Total	8,875.76	100.00%
MONEY MARKET INSTRUMENTS		
Certificate Of Deposit** (^55.33%)		
Banks	99,690.70	80.88%
Finance	23,572.11	19.12%
Total	1,23,262.81	100.00%
MONEY MARKET INSTRUMENTS		
Commercial Paper** (^10.78%)		
Capital Markets	2,413.85	10.06%
Finance	19,126.80	79.68%
Realty	2,464.95	10.27%
Total	24,005.59	100.00%
MONEY MARKET INSTRUMENTS		
Treasury Bill (^7.04%)		
Government Securities	15,674.21	100.00%
Total	15,674.21	100.00%
Alternative Investment Funds (AIF) (^0.29%)		
Alternative Investment Funds (AIF)	656.03	100.00%
Total	656.03	100.00%
TOTAL VALUE OF INVESTMENT	2,16,313.58	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Rs. 19,110,757,750.00

DSP Liquidity Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
DEBT INSTRUMENTS		
BOND & NCD's** (^0.74%)		
Listed / awaiting listing on the stock exchanges		
Finance	5,000.42	100.00%
Total	5,000.42	100.00%
MONEY MARKET INSTRUMENTS		
Certificate Of Deposit** (^34.02%)		
Banks	2,09,258.49	91.37%
Finance	19,755.35	8.63%
Total	2,29,013.84	100.00%
MONEY MARKET INSTRUMENTS		
Commercial Paper** (^57.33%)		
Agricultural Food & other Products	7,890.92	2.04%
Capital Markets	1,08,865.12	28.21%
Diversified	9,994.24	2.59%
Finance	2,29,599.95	59.49%
Retailing	29,583.02	7.67%
Total	3,85,933.25	100.00%
MONEY MARKET INSTRUMENTS		
Treasury Bill (^27.29%)		
Government Securities	1,83,750.86	100.00%
Total	1,83,750.86	100.00%
Alternative Investment Funds (AIF) (^0.42%)		
Alternative Investment Funds (AIF)	2,848.27	100.00%
Total	2,848.27	100.00%
TOTAL VALUE OF INVESTMENT	8,06,546.63	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Rs. 61,994,749,850.00

DSP Focus Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^96.49%)		
Listed / awaiting listing on the stock exchanges		
Aerospace & Defense	7,501.49	3.55%
Auto Components	5,348.95	2.53%
Automobiles	16,098.71	7.62%
Banks	25,034.49	11.87%
Cement & Cement Products	4,071.34	1.93%
Consumer Durables	5,938.72	2.81%
Fertilizers & Agrochemicals	5,178.04	2.45%
Finance	33,722.03	15.98%
Gas	8,493.82	4.02%
Industrial Products	23,197.56	10.97%
Insurance	5,093.05	2.41%
IT - Software	20,578.69	9.74%
Leisure Services	5,345.59	2.53%
Oil	4,821.53	2.29%
Personal Products	3,193.98	1.51%
Petroleum Products	6,009.80	2.84%
Pharmaceuticals & Biotechnology	23,817.47	11.27%
Realty	7,776.67	3.68%
Total	2,11,221.93	100.00%
TOTAL VALUE OF INVESTMENT	2,11,221.93	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Refer Annexure 19

DSP Dynamic Asset Allocation Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^65.93%)		
Listed / awaiting listing on the stock exchanges		
Aerospace & Defense	3,753.29	1.85%
Agricultural Food & other Products	839.72	0.41%
Agricultural, Commercial & Construction Vehicles	1,435.86	0.71%
Auto Components	8,621.44	4.25%
Automobiles	10,052.97	4.96%
Banks	57,244.51	28.21%
Beverages	3,268.86	1.60%
Capital Markets	3,001.26	1.47%
Cement & Cement Products	4,834.17	2.40%
Chemicals & Petrochemicals	5,636.33	2.78%
Construction	3,723.93	1.84%
Consumable Fuels	3,550.67	1.75%
Consumer Durables	5,454.62	2.68%
Diversified FMCG	4,756.71	2.35%
Diversified Metals	2,474.19	1.22%
Entertainment	5,133.94	2.53%
Ferrous Metals	1,875.06	0.93%
Fertilizers & Agrochemicals	1,157.36	0.56%
Finance	19,931.56	9.84%
Gas	3,583.14	1.77%
Healthcare Services	14.73	0.01%
Industrial Products	2,836.15	1.40%
Insurance	823.87	0.41%
IT - Software	7,201.27	3.54%
Leisure Services	1,243.80	0.61%
Metals & Minerals Trading	8,018.33	3.95%
Minerals & Mining	971.43	0.48%
Non - Ferrous Metals	2,494.03	1.24%
Oil	1,515.69	0.75%
Personal Products	1,443.94	0.71%
Petroleum Products	4,354.18	2.14%
Pharmaceuticals & Biotechnology	7,589.20	3.75%
Power	2,833.81	1.39%
Realty	764.49	0.38%
Retailing	1,970.36	0.98%
Telecom - Services	3,534.79	1.74%
Textiles & Apparels	682.13	0.34%
Transport Infrastructure	4,189.42	2.07%
Total	2,02,811.21	100.00%
DEBT INSTRUMENTS		
BOND & NCD's** (^16.42%)		
Listed / awaiting listing on the stock exchanges		
Consumer Durables	2,500.62	4.95%
Finance	48,024.17	95.05%
Total	50,524.78	100.00%
CENTRAL GOVERNMENT SECURITIES (^12.02%)		
Government Securities	36,970.96	100.00%
Total	36,970.96	100.00%
MONEY MARKET INSTRUMENTS		
Commercial Paper** (^1.56%)		
Finance	4,788.82	100.00%
Total	4,788.82	100.00%

DSP Dynamic Asset Allocation Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
MONEY MARKET INSTRUMENTS		
Treasury Bill (^1.56%)		
Government Securities	4,789.67	100.00%
Total	4,789.67	100.00%
DERIVATIVES (^-35.60%)		
Stock Future	-1,09,511.82	100.00%
Total	-1,09,511.82	100.00%
TOTAL VALUE OF INVESTMENT	1,90,373.61	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Rs. 5,531,360,300.00

DSP Quant Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^99.79%)		
Listed / awaiting listing on the stock exchanges		
Agricultural Food & other Products	1,332.02	1.10%
Auto Components	1,340.91	1.11%
Automobiles	10,862.12	8.98%
Banks	20,571.57	16.99%
Cement & Cement Products	3,706.14	3.06%
Chemicals & Petrochemicals	2,423.22	2.01%
Construction	4,287.72	3.54%
Consumer Durables	4,112.96	3.40%
Diversified FMCG	3,839.36	3.18%
Ferrous Metals	3,658.87	3.02%
Fertilizers & Agrochemicals	2,773.66	2.28%
Finance	10,792.01	8.93%
Food Products	3,252.03	2.69%
Industrial Products	2,905.91	2.40%
Insurance	7,609.14	6.29%
IT - Services	1,289.41	1.06%
IT - Software	17,355.18	14.35%
Personal Products	4,332.84	3.58%
Pharmaceuticals & Biotechnology	14,552.11	12.03%
Total	1,20,997.18	100.00%
TOTAL VALUE OF INVESTMENT	1,20,997.18	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
CENTRAL GOVERNMENT SECURITIES (^96.23%)		
Government Securities	7,830.32	100.00%
Total	7,830.32	100.00%
TOTAL VALUE OF INVESTMENT	7,830.32	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024

Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Refer Annexure 19

DSP Value Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^68.07%)		
Listed / awaiting listing on the stock exchanges		
Aerospace & Defense	3,595.05	6.54%
Agricultural Food & other Products	785.39	1.43%
Auto Components	1,986.72	3.62%
Automobiles	4,965.84	9.05%
Banks	3,185.45	5.79%
Beverages	922.24	1.68%
Cement & Cement Products	4,084.01	7.42%
Chemicals & Petrochemicals	1,634.50	2.97%
Commercial Services & Supplies	681.40	1.24%
Construction	3,438.70	6.26%
Consumable Fuels	1,095.68	2.00%
Consumer Durables	62.00	0.11%
Diversified	209.49	0.38%
Diversified FMCG	2,441.96	4.44%
Ferrous Metals	1,861.94	3.38%
Fertilizers & Agrochemicals	1,357.51	2.47%
Finance	437.27	0.79%
Food Products	472.44	0.86%
Gas	1,213.92	2.21%
Healthcare Services	400.80	0.73%
Industrial Manufacturing	371.02	0.67%
IT - Services	735.32	1.34%
IT - Software	4,285.75	7.80%
Leisure Services	650.64	1.18%
Personal Products	411.84	0.74%
Petroleum Products	2,819.04	5.13%
Pharmaceuticals & Biotechnology	9,917.56	18.03%
Power	252.78	0.46%
Textiles & Apparels	701.22	1.28%
Total	54,977.46	100.00%
EQUITY & EQUITY RELATED (^30.01%)		
Finance	5,742.91	23.69%
IT - Hardware	874.56	3.61%
Investment in Foreign Securities	17,626.59	72.70%
Total	24,244.06	100.00%
DERIVATIVES (^6.94%)		
Stock Future	-5,604.53	100.00%
Total	-5,604.53	100.00%
TOTAL VALUE OF INVESTMENT	73,616.99	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Floater Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
DEBT INSTRUMENTS		
BOND & NCD's** (^18.07%)		
Listed / awaiting listing on the stock exchanges		
Banks	4,965.59	31.28%
Finance	10,910.35	68.72%
Total	15,875.94	100.00%

DSP Floater Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
CENTRAL GOVERNMENT SECURITIES (^65.31%)		
Government Securities	57,395.62	100.00%
Total	57,395.62	100.00%
MONEY MARKET INSTRUMENTS		
Certificate Of Deposit** (^8.28%)		
Banks	7,272.11	100.00%
Total	7,272.11	100.00%
Alternative Investment Funds (AIF) (^0.35%)		
Alternative Investment Funds (AIF)	303.44	100.00%
Total	303.44	100.00%
TOTAL VALUE OF INVESTMENT	80,847.11	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Rs. 2,314,805,450.00

DSP Corporate Bond Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
DEBT INSTRUMENTS		
BOND & NCD's** (^81.94%)		
Listed / awaiting listing on the stock exchanges		
Banks	8,783.64	4.10%
Cement & Cement Products	2,490.71	1.16%
Finance	1,53,911.42	71.76%
Petroleum Products	16,917.13	7.89%
Power	21,862.08	10.19%
Realty	1,500.06	0.70%
Transport Infrastructure	9,009.60	4.20%
Total	2,14,474.64	100.00%
CENTRAL GOVERNMENT SECURITIES (^14.04%)		
Government Securities	36,749.58	100.00%
Total	36,749.58	100.00%
Alternative Investment Funds (AIF) (^0.26%)		
Alternative Investment Funds (AIF)	674.12	100.00%
Total	674.12	100.00%
TOTAL VALUE OF INVESTMENT	2,51,898.34	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Rs. 21,447,464,300.00

DSP Overnight Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
MONEY MARKET INSTRUMENTS		
Treasury Bill (^12.99%)		
Government Securities	15,975.99	100.00%
Total	15,975.99	100.00%
TOTAL VALUE OF INVESTMENT	15,975.99	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Refer Annexure 19

DSP Nifty 50 Index Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^99.88%)		
Listed / awaiting listing on the stock exchanges		
Agricultural Food & other Products	353.72	0.70%
Automobiles	3,823.94	7.57%
Banks	14,407.98	28.54%
Cement & Cement Products	1,010.42	2.00%
Construction	2,283.11	4.52%
Consumable Fuels	507.89	1.01%
Consumer Durables	1,472.48	2.92%
Diversified FMCG	2,985.07	5.91%
Ferrous Metals	1,065.13	2.11%
Finance	1,829.76	3.63%
Food Products	777.42	1.54%
Healthcare Services	328.27	0.65%
Insurance	689.38	1.36%
IT - Software	6,583.63	13.04%
Metals & Minerals Trading	430.14	0.85%
Non - Ferrous Metals	419.90	0.84%
Oil	536.38	1.06%
Petroleum Products	5,453.15	10.80%
Pharmaceuticals & Biotechnology	1,910.87	3.79%
Power	1,466.16	2.91%
Telecom - Services	1,639.89	3.25%
Transport Infrastructure	505.68	1.00%
Total	50,480.34	100.00%
TOTAL VALUE OF INVESTMENT	50,480.34	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Nifty Next 50 Index Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^99.76%)		
Listed / awaiting listing on the stock exchanges		
Aerospace & Defense	3,462.65	7.41%
Agricultural Food & other Products	662.71	1.42%
Auto Components	1,376.44	2.95%
Automobiles	1,289.88	2.77%
Banks	3,222.40	6.90%
Beverages	1,359.73	2.92%
Cement & Cement Products	1,822.25	3.90%
Chemicals & Petrochemicals	2,142.03	4.58%
Consumer Durables	1,390.75	2.98%
Diversified Metals	936.05	2.00%
Electrical Equipment	2,099.68	4.50%
Ferrous Metals	802.96	1.72%
Finance	5,979.38	12.80%
Gas	1,450.00	3.10%
Insurance	1,896.47	4.06%
Leisure Services	727.76	1.56%
Personal Products	2,937.71	6.29%

DSP Nifty Next 50 Index Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
Petroleum Products	1,585.92	3.39%
Pharmaceuticals & Biotechnology	1,268.31	2.71%
Power	2,835.45	6.06%
Realty	1,486.51	3.18%
Retailing	4,676.19	10.01%
Transport Services	1,304.98	2.79%
Total	46,716.23	100.00%
TOTAL VALUE OF INVESTMENT	46,716.23	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP FMP Series 264 - 60M - 17D		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
CENTRAL GOVERNMENT SECURITIES (^95.46%)		
Government Securities	4,449.85	100.00%
Total	4,449.85	100.00%
MONEY MARKET INSTRUMENTS		
Treasury Bill (^0.51%)		
Government Securities	23.70	100.00%
Total	23.70	100.00%
TOTAL VALUE OF INVESTMENT	4,473.55	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Nifty Midcap 150 Quality 50 Index Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^99.92%)		
Listed / awaiting listing on the stock exchanges		
Auto Components	1,355.61	6.46%
Banks	378.77	1.81%
Capital Markets	1,226.34	5.85%
Chemicals & Petrochemicals	1,338.27	6.37%
Consumer Durables	1,632.78	7.79%
Diversified	310.37	1.48%
Entertainment	226.91	1.08%
Fertilizers & Agrochemicals	961.38	4.58%
Finance	1,220.10	5.83%
Gas	1,253.61	5.97%
Healthcare Services	252.58	1.20%
Industrial Manufacturing	291.31	1.39%
Industrial Products	3,003.96	14.32%
IT - Services	472.39	2.25%
IT - Software	3,330.09	15.87%
Minerals & Mining	511.61	2.44%
Non - Ferrous Metals	329.25	1.57%
Personal Products	343.27	1.63%
Pharmaceuticals & Biotechnology	1,610.54	7.68%
Textiles & Apparels	930.64	4.43%
Total	20,979.79	100.00%
TOTAL VALUE OF INVESTMENT	20,979.79	

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Refer Annexure 19

DSP Nifty Midcap 150 Quality 50 Index Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
**Non-traded/thinly traded investments		
^ Percentage of Total Market Value to net assets as at March 31, 2024		
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil		

DSP Nifty Midcap 150 Quality 50 ETF		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^99.86%)		
Listed / awaiting listing on the stock exchanges		
Auto Components	522.24	6.46%
Banks	145.92	1.80%
Capital Markets	472.43	5.84%
Chemicals & Petrochemicals	515.71	6.38%
Consumer Durables	629.03	7.79%
Diversified	119.47	1.48%
Entertainment	87.41	1.08%
Fertilizers & Agrochemicals	370.43	4.58%
Finance	470.07	5.82%
Gas	482.92	5.97%
Healthcare Services	97.33	1.20%
Industrial Manufacturing	111.42	1.38%
Industrial Products	1,157.47	14.32%
IT - Services	182.08	2.26%
IT - Software	1,283.30	15.87%
Minerals & Mining	197.08	2.44%
Non - Ferrous Metals	126.83	1.57%
Personal Products	132.24	1.64%
Pharmaceuticals & Biotechnology	620.36	7.68%
Textiles & Apparels	358.16	4.44%
Total	8,081.92	100.00%
TOTAL VALUE OF INVESTMENT	8,081.92	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Global Innovation Fund of Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
OTHERS		
Foreign Securities(^99.18%)		
Investment in Foreign Securities	76,021.68	100.00%
Total	76,021.68	100.00%
TOTAL VALUE OF INVESTMENT	76,021.68	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP FMP - Series 267 - 1246 Days		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
MONEY MARKET INSTRUMENTS		
Treasury Bill (^0.50%)		
Government Securities	312.95	100.00%
Total	312.95	100.00%
CENTRAL GOVERNMENT SECURITIES (^99.43%)		
Government Securities	62,448.01	100.00%
Total	62,448.01	100.00%
TOTAL VALUE OF INVESTMENT	62,760.96	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP NIFTY IT ETF		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^98.23%)		
Listed / awaiting listing on the stock exchanges		
IT - Services	87.12	1.84%
IT - Software	4,654.47	98.16%
Total	4,741.59	100.00%
TOTAL VALUE OF INVESTMENT	4,741.59	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP NIFTY PVT BANK ETF		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^99.98%)		
Listed / awaiting listing on the stock exchanges		
Banks	11,398.93	100.00%
Total	11,398.93	100.00%
TOTAL VALUE OF INVESTMENT	11,398.93	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP S&P BSE SENSEX ETF		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^99.88%)		
Listed / awaiting listing on the stock exchanges		
Automobiles	43.84	6.36%
Banks	229.73	33.37%
Cement & Cement Products	9.16	1.33%
Construction	36.46	5.30%
Consumer Durables	23.45	3.40%
Diversified FMCG	49.29	7.16%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Refer Annexure 19

DSP S&P BSE SENSEX ETF		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
Ferrous Metals	16.88	2.45%
Finance	23.72	3.45%
Food Products	7.63	1.10%
IT - Software	101.44	14.72%
Petroleum Products	83.89	12.19%
Pharmaceuticals & Biotechnology	14.29	2.08%
Power	23.35	3.39%
Telecom - Services	25.43	3.70%
Total	688.55	100.00%
TOTAL VALUE OF INVESTMENT	688.55	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Nifty Smallcap250 Qlty 50 Index Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^99.79%)		
Listed / awaiting listing on the stock exchanges		
Agricultural Food & other Products	277.64	4.50%
Auto Components	230.09	3.71%
Capital Markets	773.72	12.48%
Chemicals & Petrochemicals	396.25	6.39%
Cigarettes & Tobacco Products	115.07	1.86%
Commercial Services & Supplies	270.22	4.36%
Construction	250.70	4.06%
Consumer Durables	88.85	1.43%
Electrical Equipment	152.50	2.47%
Entertainment	68.08	1.10%
Fertilizers & Agrochemicals	89.19	1.44%
Finance	104.01	1.68%
Food Products	66.80	1.07%
Gas	330.70	5.35%
Healthcare Services	77.87	1.26%
Industrial Manufacturing	134.56	2.17%
Industrial Products	654.69	10.58%
IT - Services	247.90	4.01%
IT - Software	540.07	8.71%
Leisure Services	117.22	1.90%
Non - Ferrous Metals	144.57	2.33%
Paper, Forest & Jute Products	67.85	1.09%
Personal Products	166.84	2.70%
Petroleum Products	244.10	3.94%
Pharmaceuticals & Biotechnology	303.63	4.89%
Retailing	127.14	2.05%
Textiles & Apparels	27.02	0.44%
Transport Infrastructure	125.63	2.03%
Total	6,192.90	100.00%
TOTAL VALUE OF INVESTMENT	6,192.90	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Multicap Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
EQUITY & EQUITY RELATED (^90.67%)		
Listed / awaiting listing on the stock exchanges		
Aerospace & Defense	827.19	1.13%
Agricultural Food & other Products	1,285.09	1.75%
Agricultural, Commercial & Construction Vehicles	1,345.10	1.83%
Auto Components	2,618.52	3.57%
Automobiles	4,902.13	6.68%
Banks	9,255.18	12.61%
Capital Markets	1,753.98	2.39%
Chemicals & Petrochemicals	3,661.19	4.99%
Consumable Fuels	697.34	0.95%
Consumer Durables	1,197.67	1.63%
Diversified FMCG	4,055.43	5.52%
Electrical Equipment	905.37	1.23%
Ferrous Metals	274.57	0.37%
Fertilizers & Agrochemicals	2,504.33	3.41%
Finance	5,911.21	8.05%
Food products	2,695.70	3.67%
Gas	745.07	1.01%
Healthcare Services	1,754.18	2.39%
Industrial Manufacturing	1,064.46	1.45%
Industrial Products	11,228.80	15.30%
IT - Services	2,049.61	2.79%
IT - Software	1,218.79	1.66%
Leisure Services	1,271.01	1.73%
Pharmaceuticals & Biotechnology	5,701.47	7.77%
Power	2,838.08	3.87%
Retailing	888.01	1.21%
Textiles & Apparels	764.83	1.04%
Total	73,414.32	100.00%
TOTAL VALUE OF INVESTMENT	73,414.32	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Nil

DSP Silver ETF		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
Silver (^97.45%)	9,695.04	100.00%
Total	9,695.04	100.00%
TOTAL VALUE OF INVESTMENT	9,695.04	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Rs. Nil

DSP Gold ETF Fund Of Fund		
Portfolio as on March 31, 2024		
Industry	Market value in Rupees	Percentage
Exchange Traded Fund (^99.72%)	2,115.33	100.00%
Total	2,115.33	100.00%
TOTAL VALUE OF INVESTMENT	2,115.33	

**Non-traded/thinly traded investments

^ Percentage of Total Market Value to net assets as at March 31, 2024
Aggregate fair value of non-traded investments as at March 31, 2024 is Rs. Nil

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

37 Details of Investments in Derivative Instruments:

Refer Annexure 20

Hedging Positions through Futures as on 31st March 2024 :

Scheme	Underlying	Long / Short	Futures Price when purchased	Current price of the contract	Margin maintained in Rupees Lakhs	Total % of existing assets hedged through futures
DSP Dynamic Asset Allocation Fund	Hindalco Industries Limited	Short	561.67	565.00	46.33	8.95%
DSP Dynamic Asset Allocation Fund	Lupin Limited	Short	1621.15	1623.50	12.10	100.00%
DSP Dynamic Asset Allocation Fund	Manappuram Finance Limited	Short	177.52	174.45	704.42	100.00%
DSP Dynamic Asset Allocation Fund	Shriram Finance Limited	Short	2353.58	2371.15	13.58	100.00%
DSP Dynamic Asset Allocation Fund	Chambal Fertilizers & Chemicals Limited	Short	347.21	345.20	97.41	100.00%
DSP Dynamic Asset Allocation Fund	Divi's Laboratories Limited	Short	3422.89	3471.20	30.05	100.00%
DSP Dynamic Asset Allocation Fund	Gujarat Narmada Valley Fertilizers and Chemicals Limited	Short	635.85	630.10	190.42	100.00%
DSP Dynamic Asset Allocation Fund	Granules India Limited	Short	437.26	433.20	120.08	100.00%
DSP Dynamic Asset Allocation Fund	Indian Energy Exchange Limited	Short	135.46	135.55	142.62	100.00%
DSP Dynamic Asset Allocation Fund	Kotak Mahindra Bank Limited	Short	1758.31	1800.20	347.39	100.00%
DSP Dynamic Asset Allocation Fund	Max Financial Services Limited	Short	975.65	1010.45	142.81	100.00%
DSP Dynamic Asset Allocation Fund	SRF Limited	Short	2576.99	2573.80	411.07	100.00%
DSP Dynamic Asset Allocation Fund	Adani Ports and Special Economic Zone Limited	Short	1289.19	1352.10	189.51	100.00%
DSP Dynamic Asset Allocation Fund	Astral Limited	Short	2004.50	2005.20	15.01	100.00%
DSP Dynamic Asset Allocation Fund	Bandhan Bank Limited	Short	183.42	181.75	2328.68	100.00%
DSP Dynamic Asset Allocation Fund	Dabur India Limited	Short	523.43	527.45	4.64	100.00%
DSP Dynamic Asset Allocation Fund	Aurobindo Pharma Limited	Short	1049.09	1095.00	505.77	100.00%
DSP Dynamic Asset Allocation Fund	Dr. Lal Path Labs Ltd.	Short	2195.05	2282.55	1.38	100.00%
DSP Dynamic Asset Allocation Fund	Multi Commodity Exchange of India Limited	Short	3391.37	3375.50	148.27	100.00%
DSP Dynamic Asset Allocation Fund	NMDC Limited	Short	217.38	203.55	252.68	100.00%
DSP Dynamic Asset Allocation Fund	Power Finance Corporation Limited	Short	393.91	393.50	77.68	11.19%
DSP Dynamic Asset Allocation Fund	Tata Steel Limited	Short	153.20	157.05	11.46	100.00%
DSP Dynamic Asset Allocation Fund	Apollo Hospitals Enterprise Limited	Short	6330.00	6397.00	1.39	100.00%
DSP Dynamic Asset Allocation Fund	Canara Bank	Short	578.28	585.65	53.84	100.00%
DSP Dynamic Asset Allocation Fund	Hindustan Aeronautics Limited	Short	3193.69	3346.95	82.81	100.00%
DSP Dynamic Asset Allocation Fund	HDFC Bank Limited	Short	1452.48	1461.10	2556.69	58.33%
DSP Dynamic Asset Allocation Fund	Hindustan Copper Limited	Short	285.65	281.20	13.83	100.00%
DSP Dynamic Asset Allocation Fund	Vodafone Idea Limited	Short	13.40	13.35	89.95	100.00%
DSP Dynamic Asset Allocation Fund	IDFC Limited	Short	111.41	111.70	8.86	100.00%
DSP Dynamic Asset Allocation Fund	Jindal Steel & Power Limited	Short	852.25	853.20	405.27	100.00%
DSP Dynamic Asset Allocation Fund	Larsen & Toubro Limited	Short	3717.14	3789.85	259.51	100.00%
DSP Dynamic Asset Allocation Fund	United Spirits Limited	Short	1139.55	1138.95	77.81	100.00%
DSP Dynamic Asset Allocation Fund	Mahanagar Gas Limited	Short	1373.50	1373.60	39.48	100.00%
DSP Dynamic Asset Allocation Fund	National Aluminium Company Limited	Short	153.45	153.90	3.88	100.00%
DSP Dynamic Asset Allocation Fund	Tata Power Company Limited	Short	396.33	397.30	608.42	100.00%
DSP Dynamic Asset Allocation Fund	Vedanta Limited	Short	272.97	273.75	543.21	100.00%
DSP Dynamic Asset Allocation Fund	Voltas Limited	Short	1096.25	1106.70	30.60	100.00%
DSP Dynamic Asset Allocation Fund	Abbott India Limited	Short	27420.06	27342.30	13.33	100.00%
DSP Dynamic Asset Allocation Fund	ACC Limited	Short	2479.20	2510.60	5.99	100.00%
DSP Dynamic Asset Allocation Fund	Bajaj Finance Limited	Short	7035.08	7279.95	567.73	36.67%
DSP Dynamic Asset Allocation Fund	Bank of Baroda	Short	263.89	265.40	183.76	100.00%
DSP Dynamic Asset Allocation Fund	Escorts Kubota Limited	Short	2795.73	2795.80	266.62	100.00%
DSP Dynamic Asset Allocation Fund	ICICI Lombard General Insurance Company Limited	Short	1683.83	1695.50	22.20	100.00%
DSP Dynamic Asset Allocation Fund	The India Cements Limited	Short	213.16	214.35	172.92	100.00%
DSP Dynamic Asset Allocation Fund	Indian Railway Catering And Tourism Corporation Limited	Short	938.98	936.65	44.17	100.00%
DSP Dynamic Asset Allocation Fund	L&T Finance Holdings Limited	Short	159.04	159.55	28.02	100.00%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme	Underlying	Long / Short	Futures Price when purchased	Current price of the contract	Margin maintained in Rupees Lakhs	Total % of existing assets hedged through futures
DSP Dynamic Asset Allocation Fund	Oberoi Realty Limited	Short	1485.07	1482.50	158.34	100.00%
DSP Dynamic Asset Allocation Fund	State Bank of India	Short	748.48	756.55	859.88	60.47%
DSP Dynamic Asset Allocation Fund	Reliance Industries Limited	Short	2983.91	2991.25	329.80	100.00%
DSP Dynamic Asset Allocation Fund	Zee Entertainment Enterprises Limited	Short	142.96	140.75	2370.13	100.00%
DSP Dynamic Asset Allocation Fund	Aarti Industries Limited	Short	659.89	669.65	10.11	100.00%
DSP Dynamic Asset Allocation Fund	Balrampur Chini Mills Limited	Short	371.86	365.40	210.40	100.00%
DSP Dynamic Asset Allocation Fund	Crompton Greaves Consumer Electricals Limited	Short	271.82	269.05	5.10	100.00%
DSP Dynamic Asset Allocation Fund	GMR Airports Infrastructure Limited	Short	80.24	82.05	1175.89	100.00%
DSP Dynamic Asset Allocation Fund	Hindustan Petroleum Corporation Limited	Short	477.79	478.05	617.01	100.00%
DSP Dynamic Asset Allocation Fund	Indus Towers Limited	Short	247.42	293.10	612.77	100.00%
DSP Dynamic Asset Allocation Fund	ITC Limited	Short	431.01	431.85	48.68	11.57%
DSP Dynamic Asset Allocation Fund	LIC Housing Finance Limited	Short	600.34	614.95	71.36	100.00%
DSP Dynamic Asset Allocation Fund	The Ramco Cements Limited	Short	823.14	817.15	52.90	100.00%
DSP Dynamic Asset Allocation Fund	RBL Bank Limited	Short	242.56	242.40	1002.85	100.00%
DSP Dynamic Asset Allocation Fund	United Breweries Limited	Short	1747.43	1729.45	16.92	100.00%
DSP Dynamic Asset Allocation Fund	Wipro Limited	Short	481.50	483.25	5.05	100.00%
DSP Dynamic Asset Allocation Fund	Aditya Birla Capital Limited	Short	177.49	176.80	24.49	100.00%
DSP Dynamic Asset Allocation Fund	Bajaj Finserv Limited	Short	1625.24	1658.20	58.09	100.00%
DSP Dynamic Asset Allocation Fund	Bharat Electronics Limited	Short	202.10	203.25	181.97	27.74%
DSP Dynamic Asset Allocation Fund	City Union Bank Limited	Short	137.25	136.10	6.96	100.00%
DSP Dynamic Asset Allocation Fund	The Indian Hotels Company Limited	Short	576.40	594.15	197.22	100.00%
DSP Dynamic Asset Allocation Fund	Pidilite Industries Limited	Short	2990.76	3027.80	50.54	100.00%
DSP Dynamic Asset Allocation Fund	PI Industries Limited	Short	3813.03	3884.30	127.40	100.00%
DSP Dynamic Asset Allocation Fund	PVR INOX Limited	Short	1339.66	1337.20	25.98	100.00%
DSP Dynamic Asset Allocation Fund	Sun TV Network Limited	Short	597.17	601.15	29.83	100.00%
DSP Dynamic Asset Allocation Fund	Tata Consultancy Services Limited	Short	4004.40	3907.30	100.49	100.00%
DSP Dynamic Asset Allocation Fund	Zydu Lifesciences Limited	Short	1014.63	1016.55	78.46	100.00%
DSP Dynamic Asset Allocation Fund	Ambuja Cements Limited	Short	602.82	615.45	865.34	100.00%
DSP Dynamic Asset Allocation Fund	Axis Bank Limited	Short	1053.41	1054.55	270.87	70.55%
DSP Dynamic Asset Allocation Fund	The Federal Bank Limited	Short	151.26	151.45	252.16	100.00%
DSP Dynamic Asset Allocation Fund	Glenmark Pharmaceuticals Limited	Short	938.55	965.75	35.55	100.00%
DSP Dynamic Asset Allocation Fund	Havells India Limited	Short	1511.96	1525.00	103.46	37.20%
DSP Dynamic Asset Allocation Fund	Hindustan Unilever Limited	Short	2279.99	2282.60	77.76	18.50%
DSP Dynamic Asset Allocation Fund	Piramal Enterprises Limited	Short	869.31	856.65	62.92	100.00%
DSP Dynamic Asset Allocation Fund	Page Industries Limited	Short	34523.17	34571.25	121.04	100.00%
DSP Dynamic Asset Allocation Fund	Petronet LNG Limited	Short	265.88	264.60	11.39	100.00%
DSP Dynamic Asset Allocation Fund	Tata Motors Limited	Short	992.66	1000.85	765.13	59.04%
DSP Dynamic Asset Allocation Fund	Adani Enterprises Limited	Short	3150.88	3216.20	5134.65	100.00%
DSP Dynamic Asset Allocation Fund	Biocon Limited	Short	263.04	266.10	198.02	100.00%
DSP Dynamic Asset Allocation Fund	Dalmia Bharat Limited	Short	1956.80	1958.10	15.05	100.00%
DSP Dynamic Asset Allocation Fund	Dixon Technologies (India) Limited	Short	7278.72	7514.35	35.72	100.00%
DSP Dynamic Asset Allocation Fund	GAIL (India) Limited	Short	180.72	182.30	299.51	45.06%
DSP Equity Savings Fund	Bandhan Bank Limited	Short	181.99	181.75	169.52	100.00%
DSP Equity Savings Fund	LIC Housing Finance Limited	Short	599.53	614.95	4.60	100.00%
DSP Equity Savings Fund	Piramal Enterprises Limited	Short	869.50	856.65	3.40	100.00%
DSP Equity Savings Fund	NMDC Limited	Short	195.79	203.55	40.15	100.00%
DSP Equity Savings Fund	Sun TV Network Limited	Short	596.70	601.15	1.66	100.00%
DSP Equity Savings Fund	Aarti Industries Limited	Short	657.80	669.65	2.89	100.00%
DSP Equity Savings Fund	Adani Enterprises Limited	Short	3143.61	3216.20	1007.28	100.00%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme	Underlying	Long / Short	Futures Price when purchased	Current price of the contract	Margin maintained in Rupees Lakhs	Total % of existing assets hedged through futures
DSP Equity Savings Fund	Axis Bank Limited	Short	1050.52	1054.55	12.84	4.96%
DSP Equity Savings Fund	Vodafone Idea Limited	Short	13.40	13.35	274.34	100.00%
DSP Equity Savings Fund	Indus Towers Limited	Short	248.65	293.10	618.69	74.63%
DSP Equity Savings Fund	The Ramco Cements Limited	Short	822.38	817.15	4.92	100.00%
DSP Equity Savings Fund	Tata Power Company Limited	Short	396.05	397.30	11.43	100.00%
DSP Equity Savings Fund	Adani Ports and Special Economic Zone Limited	Short	1292.64	1352.10	28.56	100.00%
DSP Equity Savings Fund	Divi's Laboratories Limited	Short	3424.55	3471.20	19.23	100.00%
DSP Equity Savings Fund	DLF Limited	Short	891.82	901.10	46.59	100.00%
DSP Equity Savings Fund	Gujarat Narmada Valley Fertilizers and Chemicals Limited	Short	629.40	630.10	3.97	100.00%
DSP Equity Savings Fund	ICICI Lombard General Insurance Company Limited	Short	1681.84	1695.50	10.36	7.76%
DSP Equity Savings Fund	Indian Railway Catering And Tourism Corporation Limited	Short	939.38	936.65	60.07	100.00%
DSP Equity Savings Fund	Manappuram Finance Limited	Short	177.65	174.45	11.18	100.00%
DSP Equity Savings Fund	Maruti Suzuki India Limited	Short	12027.80	12662.40	1.11	100.00%
DSP Equity Savings Fund	PVR INOX Limited	Short	1382.05	1337.20	1.08	100.00%
DSP Equity Savings Fund	Tata Motors Limited	Short	995.16	1000.85	44.85	100.00%
DSP Equity Savings Fund	Apollo Hospitals Enterprise Limited	Short	6418.30	6397.00	50.00	100.00%
DSP Equity Savings Fund	Dabur India Limited	Short	524.72	527.45	3.48	100.00%
DSP Equity Savings Fund	Dixon Technologies (India) Limited	Short	7276.43	7514.35	50.33	100.00%
DSP Equity Savings Fund	GMR Airports Infrastructure Limited	Short	85.69	82.05	31.70	100.00%
DSP Equity Savings Fund	ITC Limited	Short	431.31	431.85	8.52	2.14%
DSP Equity Savings Fund	IndusInd Bank Limited	Short	1534.09	1561.55	212.28	100.00%
DSP Equity Savings Fund	Multi Commodity Exchange of India Limited	Short	3377.25	3375.50	36.24	100.00%
DSP Equity Savings Fund	Mahanagar Gas Limited	Short	1367.17	1373.60	44.42	100.00%
DSP Equity Savings Fund	Obero Realty Limited	Short	1485.42	1482.50	14.98	100.00%
DSP Equity Savings Fund	Pidilite Industries Limited	Short	2996.71	3027.80	6.65	100.00%
DSP Equity Savings Fund	Tata Consultancy Services Limited	Short	4003.65	3907.30	89.72	100.00%
DSP Equity Savings Fund	Ashok Leyland Limited	Short	171.15	172.35	1.50	100.00%
DSP Equity Savings Fund	Bank of Baroda	Short	264.21	265.40	63.92	100.00%
DSP Equity Savings Fund	Bharti Airtel Limited	Short	1235.54	1239.15	49.65	100.00%
DSP Equity Savings Fund	Havells India Limited	Short	1500.05	1525.00	2.65	100.00%
DSP Equity Savings Fund	HDFC Bank Limited	Short	1451.08	1461.10	634.24	42.88%
DSP Equity Savings Fund	IDFC Limited	Short	111.44	111.70	312.45	100.00%
DSP Equity Savings Fund	The India Cements Limited	Short	213.48	214.35	179.10	100.00%
DSP Equity Savings Fund	Jindal Steel & Power Limited	Short	851.02	853.20	455.04	100.00%
DSP Equity Savings Fund	United Spirits Limited	Short	1139.82	1138.95	66.49	100.00%
DSP Equity Savings Fund	Zydus Lifesciences Limited	Short	1017.78	1016.55	12.81	100.00%
DSP Equity Savings Fund	SBI Life Insurance Company Limited	Short	1496.65	1512.80	9.88	4.22%
DSP Equity Savings Fund	Ambuja Cements Limited	Short	596.81	615.45	202.32	100.00%
DSP Equity Savings Fund	Bajaj Finance Limited	Short	6967.99	7279.95	98.80	18.96%
DSP Equity Savings Fund	Hindustan Copper Limited	Short	284.68	281.20	456.25	100.00%
DSP Equity Savings Fund	PI Industries Limited	Short	3820.40	3884.30	1.72	100.00%
DSP Equity Savings Fund	Reliance Industries Limited	Short	2945.94	2991.25	537.74	100.00%
DSP Equity Savings Fund	Zee Entertainment Enterprises Limited	Short	143.83	140.75	915.50	100.00%
DSP Equity Savings Fund	State Bank of India	Short	747.65	756.55	200.25	100.00%
DSP Equity Savings Fund	Aditya Birla Capital Limited	Short	177.50	176.80	24.49	100.00%
DSP Equity Savings Fund	Hindalco Industries Limited	Short	559.89	565.00	8.27	100.00%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme	Underlying	Long / Short	Futures Price when purchased	Current price of the contract	Margin maintained in Rupees Lakhs	Total % of existing assets hedged through futures
DSP Equity Savings Fund	Hindustan Petroleum Corporation Limited	Short	477.75	478.05	85.43	100.00%
DSP Equity Savings Fund	Kotak Mahindra Bank Limited	Short	1783.72	1800.20	6.32	100.00%
DSP Equity Savings Fund	Aurobindo Pharma Limited	Short	1030.11	1095.00	23.63	100.00%
DSP Equity Savings Fund	Balrampur Chini Mills Limited	Short	371.92	365.40	68.20	100.00%
DSP Equity Savings Fund	Biocon Limited	Short	262.51	266.10	49.11	100.00%
DSP Equity Savings Fund	Canara Bank	Short	577.69	585.65	261.49	100.00%
DSP Equity Savings Fund	GAIL (India) Limited	Short	176.53	182.30	102.03	100.00%
DSP Equity Savings Fund	JSW Steel Limited	Short	829.55	837.10	1.97	100.00%
DSP Equity Savings Fund	Dr. Lal Path Labs Ltd.	Short	2160.16	2282.55	12.44	100.00%
DSP Equity Savings Fund	RBL Bank Limited	Short	246.87	242.40	63.47	100.00%
DSP Equity Savings Fund	Titan Company Limited	Short	3755.66	3828.90	12.88	100.00%
DSP Equity Savings Fund	Vedanta Limited	Short	273.80	273.75	277.09	100.00%
DSP Value Fund	Hindustan Petroleum Corporation Limited	Short	477.52	478.05	25.31	6.41%
DSP Value Fund	ACC Limited	Short	2480.23	2510.60	14.99	11.63%
DSP Value Fund	Jindal Steel & Power Limited	Short	857.04	853.20	11.85	8.00%
DSP Value Fund	Tata Power Company Limited	Short	395.66	397.30	54.27	100.00%
DSP Value Fund	HDFC Bank Limited	Short	1448.45	1461.10	527.12	100.00%
DSP Value Fund	Ambuja Cements Limited	Short	599.64	615.45	314.45	57.00%
DSP Value Fund	Biocon Limited	Short	265.05	266.10	7.92	100.00%
DSP Value Fund	IDFC Limited	Short	111.88	111.70	87.53	100.00%
DSP Value Fund	Kotak Mahindra Bank Limited	Short	1782.29	1800.20	36.63	100.00%
DSP Arbitrage Fund	Granules India Limited	Short	438.26	433.20	176.69	100.00%
DSP Arbitrage Fund	Hindustan Aeronautics Limited	Short	3229.40	3346.95	70.39	100.00%
DSP Arbitrage Fund	JSW Steel Limited	Short	828.82	837.10	30.50	100.00%
DSP Arbitrage Fund	LIC Housing Finance Limited	Short	598.41	614.95	108.19	100.00%
DSP Arbitrage Fund	Info Edge (India) Limited	Short	5266.61	5620.55	86.53	100.00%
DSP Arbitrage Fund	Piramal Enterprises Limited	Short	866.61	856.65	1329.81	100.00%
DSP Arbitrage Fund	PI Industries Limited	Short	3808.00	3884.30	13.77	100.00%
DSP Arbitrage Fund	TATA CONSUMER PRODUCTS LIMITED	Short	1108.19	1105.95	6.99	100.00%
DSP Arbitrage Fund	Tata Steel Limited	Short	151.40	157.05	407.66	100.00%
DSP Arbitrage Fund	Tata Consultancy Services Limited	Short	3979.60	3907.30	874.49	100.00%
DSP Arbitrage Fund	Zee Entertainment Enterprises Limited	Short	143.47	140.75	2644.79	100.00%
DSP Arbitrage Fund	Abbott India Limited	Short	27076.62	27342.30	137.09	100.00%
DSP Arbitrage Fund	Apollo Hospitals Enterprise Limited	Short	6417.71	6397.00	109.72	100.00%
DSP Arbitrage Fund	Apollo Tyres Limited	Short	466.75	469.95	17.39	100.00%
DSP Arbitrage Fund	Bajaj Finserv Limited	Short	1623.93	1658.20	439.22	100.00%
DSP Arbitrage Fund	Bharat Electronics Limited	Short	196.69	203.25	417.86	100.00%
DSP Arbitrage Fund	Bank of Baroda	Short	263.31	265.40	1760.89	100.00%
DSP Arbitrage Fund	Biocon Limited	Short	264.79	266.10	293.07	100.00%
DSP Arbitrage Fund	Cipla Limited	Short	1486.37	1508.75	33.95	100.00%
DSP Arbitrage Fund	Coal India Limited	Short	440.00	437.85	9.08	100.00%
DSP Arbitrage Fund	Cummins India Limited	Short	3010.88	3011.75	24.15	100.00%
DSP Arbitrage Fund	Eicher Motors Limited	Short	3932.86	4051.60	13.46	100.00%
DSP Arbitrage Fund	The Federal Bank Limited	Short	151.18	151.45	184.01	100.00%
DSP Arbitrage Fund	Gujarat Narmada Valley Fertilizers and Chemicals Limited	Short	630.89	630.10	722.01	100.00%
DSP Arbitrage Fund	Hindalco Industries Limited	Short	559.94	565.00	84.38	100.00%
DSP Arbitrage Fund	IDFC Limited	Short	111.84	111.70	716.86	100.00%
DSP Arbitrage Fund	Hindustan Petroleum Corporation Limited	Short	478.67	478.05	69.61	100.00%
DSP Arbitrage Fund	InterGlobe Aviation Limited	Short	3309.37	3571.35	236.44	100.00%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme	Underlying	Long / Short	Futures Price when purchased	Current price of the contract	Margin maintained in Rupees Lakhs	Total % of existing assets hedged through futures
DSP Arbitrage Fund	Laurus Labs Limited	Short	397.43	395.25	98.92	100.00%
DSP Arbitrage Fund	LTIMindtree Limited	Short	4975.81	4980.65	61.89	100.00%
DSP Arbitrage Fund	Mahindra & Mahindra Financial Services Limited	Short	280.09	280.25	20.60	100.00%
DSP Arbitrage Fund	Mphasis Limited	Short	2409.23	2404.90	58.90	100.00%
DSP Arbitrage Fund	Multi Commodity Exchange of India Limited	Short	3373.81	3375.50	586.50	100.00%
DSP Arbitrage Fund	National Aluminium Company Limited	Short	148.71	153.90	376.77	100.00%
DSP Arbitrage Fund	Navin Fluorine International Limited	Short	3137.57	3118.25	13.53	100.00%
DSP Arbitrage Fund	NTPC Limited	Short	337.64	338.00	63.76	100.00%
DSP Arbitrage Fund	Petronet LNG Limited	Short	268.39	264.60	159.47	100.00%
DSP Arbitrage Fund	Polycab India Limited	Short	5092.75	5105.90	867.67	100.00%
DSP Arbitrage Fund	The Ramco Cements Limited	Short	822.20	817.15	270.65	100.00%
DSP Arbitrage Fund	Tata Communications Limited	Short	1964.60	2020.80	471.72	100.00%
DSP Arbitrage Fund	UltraTech Cement Limited	Short	9876.70	9806.45	5.14	100.00%
DSP Arbitrage Fund	UPL Limited	Short	457.62	458.70	82.95	100.00%
DSP Arbitrage Fund	Voltas Limited	Short	1102.50	1106.70	11.77	100.00%
DSP Arbitrage Fund	Astral Limited	Short	1999.96	2005.20	20.46	100.00%
DSP Arbitrage Fund	Aurobindo Pharma Limited	Short	1045.15	1095.00	961.91	100.00%
DSP Arbitrage Fund	Balrampur Chini Mills Limited	Short	369.15	365.40	609.42	100.00%
DSP Arbitrage Fund	Bharat Heavy Electricals Limited	Short	237.55	248.85	416.65	100.00%
DSP Arbitrage Fund	Container Corporation of India Limited	Short	880.95	887.30	113.18	100.00%
DSP Arbitrage Fund	Godrej Consumer Products Limited	Short	1214.71	1256.40	19.78	100.00%
DSP Arbitrage Fund	HDFC Life Insurance Company Limited	Short	637.06	638.50	233.09	100.00%
DSP Arbitrage Fund	The Indian Hotels Company Limited	Short	573.73	594.15	42.58	100.00%
DSP Arbitrage Fund	Indus Towers Limited	Short	267.96	293.10	2966.17	100.00%
DSP Arbitrage Fund	Infosys Limited	Short	1604.72	1506.45	3.17	100.00%
DSP Arbitrage Fund	Indian Oil Corporation Limited	Short	158.15	168.85	36.89	100.00%
DSP Arbitrage Fund	NMDC Limited	Short	224.90	203.55	233.79	100.00%
DSP Arbitrage Fund	Power Finance Corporation Limited	Short	386.26	393.50	565.97	100.00%
DSP Arbitrage Fund	Steel Authority of India Limited	Short	135.46	135.35	749.24	100.00%
DSP Arbitrage Fund	SBI Cards and Payment Services Limited	Short	688.88	687.40	176.63	100.00%
DSP Arbitrage Fund	Shriram Finance Limited	Short	2355.23	2371.15	324.38	100.00%
DSP Arbitrage Fund	Siemens Limited	Short	5027.81	5395.30	12.71	100.00%
DSP Arbitrage Fund	Trent Limited	Short	3927.02	3979.55	90.42	100.00%
DSP Arbitrage Fund	Adani Enterprises Limited	Short	3173.35	3216.20	6522.72	100.00%
DSP Arbitrage Fund	Alkem Laboratories Limited	Short	4959.81	4984.10	40.80	100.00%
DSP Arbitrage Fund	Bosch Limited	Short	30859.00	30281.55	153.32	100.00%
DSP Arbitrage Fund	GMR Airports Infrastructure Limited	Short	81.07	82.05	2805.03	100.00%
DSP Arbitrage Fund	HDFC Bank Limited	Short	1451.98	1461.10	5114.79	100.00%
DSP Arbitrage Fund	Hindustan Unilever Limited	Short	2266.99	2282.60	226.10	100.00%
DSP Arbitrage Fund	Vodafone Idea Limited	Short	13.43	13.35	1182.82	100.00%
DSP Arbitrage Fund	The India Cements Limited	Short	214.91	214.35	819.33	100.00%
DSP Arbitrage Fund	Indian Railway Catering And Tourism Corporation Limited	Short	936.45	936.65	121.92	100.00%
DSP Arbitrage Fund	Dr. Lal Path Labs Ltd.	Short	2218.34	2282.55	62.21	100.00%
DSP Arbitrage Fund	L&T Technology Services Limited	Short	5496.12	5519.70	22.92	100.00%
DSP Arbitrage Fund	SHREE CEMENT LIMITED	Short	25816.79	25844.70	258.63	100.00%
DSP Arbitrage Fund	Aditya Birla Capital Limited	Short	177.43	176.80	55.09	100.00%
DSP Arbitrage Fund	Ambuja Cements Limited	Short	602.02	615.45	1733.11	100.00%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme	Underlying	Long / Short	Futures Price when purchased	Current price of the contract	Margin maintained in Rupees Lakhs	Total % of existing assets hedged through futures
DSP Arbitrage Fund	Can Fin Homes Limited	Short	758.03	757.25	23.99	100.00%
DSP Arbitrage Fund	Chambal Fertilizers & Chemicals Limited	Short	347.29	345.20	124.62	100.00%
DSP Arbitrage Fund	Coforge Limited	Short	5605.30	5544.10	10.47	100.00%
DSP Arbitrage Fund	Dabur India Limited	Short	523.68	527.45	77.66	100.00%
DSP Arbitrage Fund	Deepak Nitrite Limited	Short	2167.54	2142.75	36.21	100.00%
DSP Arbitrage Fund	DLF Limited	Short	831.70	901.10	11.65	100.00%
DSP Arbitrage Fund	Glenmark Pharmaceuticals Limited	Short	953.14	965.75	1607.22	100.00%
DSP Arbitrage Fund	Mahindra & Mahindra Limited	Short	1899.21	1936.75	91.62	100.00%
DSP Arbitrage Fund	Max Financial Services Limited	Short	990.90	1010.45	389.03	100.00%
DSP Arbitrage Fund	Mahanagar Gas Limited	Short	1368.32	1373.60	54.29	100.00%
DSP Arbitrage Fund	Oracle Financial Services Software Limited	Short	8547.89	8840.65	82.34	100.00%
DSP Arbitrage Fund	PVR INOX Limited	Short	1338.43	1337.20	257.60	100.00%
DSP Arbitrage Fund	REC Limited	Short	456.22	454.25	334.73	100.00%
DSP Arbitrage Fund	SBI Life Insurance Company Limited	Short	1503.88	1512.80	158.16	100.00%
DSP Arbitrage Fund	Tech Mahindra Limited	Short	1280.72	1257.95	80.11	100.00%
DSP Arbitrage Fund	Aarti Industries Limited	Short	657.32	669.65	270.10	100.00%
DSP Arbitrage Fund	Axis Bank Limited	Short	1053.12	1054.55	326.92	100.00%
DSP Arbitrage Fund	Balkrishna Industries Limited	Short	2299.74	2330.85	117.72	100.00%
DSP Arbitrage Fund	Canara Bank	Short	578.56	585.65	1119.04	100.00%
DSP Arbitrage Fund	Dixon Technologies (India) Limited	Short	7281.17	7514.35	115.27	100.00%
DSP Arbitrage Fund	GAIL (India) Limited	Short	179.30	182.30	469.01	100.00%
DSP Arbitrage Fund	IndusInd Bank Limited	Short	1531.00	1561.55	454.88	100.00%
DSP Arbitrage Fund	Kotak Mahindra Bank Limited	Short	1739.35	1800.20	198.33	100.00%
DSP Arbitrage Fund	JK Cement Limited	Short	4094.63	4117.55	57.94	100.00%
DSP Arbitrage Fund	Pidilite Industries Limited	Short	2988.58	3027.80	90.44	100.00%
DSP Arbitrage Fund	Power Grid Corporation of India Limited	Short	274.17	278.55	293.08	100.00%
DSP Arbitrage Fund	RBL Bank Limited	Short	246.67	242.40	2201.18	100.00%
DSP Arbitrage Fund	State Bank of India	Short	750.97	756.55	1325.15	100.00%
DSP Arbitrage Fund	Tata Power Company Limited	Short	398.26	397.30	968.34	100.00%
DSP Arbitrage Fund	ABB India Limited	Short	5995.35	6410.70	12.99	100.00%
DSP Arbitrage Fund	ACC Limited	Short	2487.88	2510.60	506.52	100.00%
DSP Arbitrage Fund	Ashok Leyland Limited	Short	165.30	172.35	6.02	100.00%
DSP Arbitrage Fund	Bajaj Finance Limited	Short	6727.49	7279.95	561.45	100.00%
DSP Arbitrage Fund	Bharti Airtel Limited	Short	1232.84	1239.15	175.83	100.00%
DSP Arbitrage Fund	Bharat Petroleum Corporation Limited	Short	575.50	607.35	2.13	100.00%
DSP Arbitrage Fund	Dalmia Bharat Limited	Short	1967.96	1958.10	34.81	100.00%
DSP Arbitrage Fund	Escorts Kubota Limited	Short	2790.29	2795.80	178.69	100.00%
DSP Arbitrage Fund	Hindustan Copper Limited	Short	281.42	281.20	1237.41	100.00%
DSP Arbitrage Fund	Indian Energy Exchange Limited	Short	136.36	135.55	710.40	100.00%
DSP Arbitrage Fund	ITC Limited	Short	422.74	431.85	345.59	100.00%
DSP Arbitrage Fund	Jindal Steel & Power Limited	Short	839.15	853.20	296.25	100.00%
DSP Arbitrage Fund	L&T Finance Holdings Limited	Short	159.35	159.55	1.56	100.00%
DSP Arbitrage Fund	Samvardhana Motherson International Limited	Short	118.75	118.05	27.60	100.00%
DSP Arbitrage Fund	Oberoi Realty Limited	Short	1494.08	1482.50	860.15	100.00%
DSP Arbitrage Fund	Reliance Industries Limited	Short	2973.20	2991.25	1901.96	100.00%
DSP Arbitrage Fund	Sun TV Network Limited	Short	592.89	601.15	13.26	100.00%
DSP Arbitrage Fund	Tata Motors Limited	Short	954.89	1000.85	29.02	100.00%
DSP Arbitrage Fund	Torrent Pharmaceuticals Limited	Short	2602.57	2620.00	25.19	100.00%
DSP Arbitrage Fund	Vedanta Limited	Short	274.47	273.75	990.40	100.00%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme	Underlying	Long / Short	Futures Price when purchased	Current price of the contract	Margin maintained in Rupees Lakhs	Total % of existing assets hedged through futures
DSP Arbitrage Fund	Aditya Birla Fashion and Retail Limited	Short	209.03	207.50	176.60	100.00%
DSP Arbitrage Fund	Adani Ports and Special Economic Zone Limited	Short	1313.80	1352.10	1505.70	100.00%
DSP Arbitrage Fund	Divi's Laboratories Limited	Short	3432.83	3471.20	187.51	100.00%
DSP Arbitrage Fund	Exide Industries Limited	Short	316.04	307.45	11.83	100.00%
DSP Arbitrage Fund	Larsen & Toubro Limited	Short	3675.03	3789.85	976.64	100.00%
DSP Arbitrage Fund	Manappuram Finance Limited	Short	177.61	174.45	1761.05	100.00%
DSP Arbitrage Fund	United Spirits Limited	Short	1139.98	1138.95	145.71	100.00%
DSP Arbitrage Fund	Oil & Natural Gas Corporation Limited	Short	262.20	269.85	100.63	100.00%
DSP Arbitrage Fund	SRF Limited	Short	2605.42	2573.80	47.17	100.00%
DSP Arbitrage Fund	TVS Motor Company Limited	Short	2127.09	2166.65	62.20	100.00%
DSP Arbitrage Fund	United Breweries Limited	Short	1750.11	1729.45	18.13	100.00%
DSP Arbitrage Fund	Zydu Lifesciences Limited	Short	1010.86	1016.55	22.42	100.00%
DSP Arbitrage Fund	Atul Limited	Short	5807.23	5791.35	6.93	100.00%
DSP Arbitrage Fund	Bandhan Bank Limited	Short	185.87	181.75	1887.67	100.00%
DSP Arbitrage Fund	Bharat Forge Limited	Short	1116.74	1136.35	22.23	100.00%
DSP Arbitrage Fund	BIRLASOFT LIMITED	Short	748.86	748.65	93.95	100.00%
DSP Arbitrage Fund	Cholamandalam Investment and Finance Company Limited	Short	1150.48	1162.25	117.75	100.00%
DSP Arbitrage Fund	Crompton Greaves Consumer Electricals Limited	Short	273.31	269.05	42.50	100.00%
DSP Arbitrage Fund	City Union Bank Limited	Short	137.27	136.10	171.18	100.00%

Hedging Positions through Interest Rate Futures as on 31st March 2024 : Nil

For the period 01st April 2023 to 31st March 2024, hedging transactions through futures have been squared off/expired :

Scheme	Total Number of contracts where futures were bought (Opening Balance)	Total Number of contracts where futures were bought	Total Number of contracts where futures were sold (Opening Balance)	Total Number of contracts where futures were sold	Gross Notional Value of contracts where futures were bought	Gross Notional Value of contracts where futures were sold	Net Profit/ Loss value on all contracts combined
DSP Dynamic Asset Allocation Fund	-	1,51,513	15,098	1,36,415	11,37,798.18	11,15,912.28	-21,885.90
DSP Equity Savings Fund	-	37,549	2,676	34,873	2,82,963.45	2,75,553.43	-7,410.02
DSP Arbitrage Fund	-	3,03,272	14,427	2,88,845	23,07,840.73	22,54,469.80	-53,370.93
DSP Value Fund	-	8,360	528	7,832	68,894.50	67,814.64	-1,079.85
DSP Equity Opportunities Fund	-	920	-	920	9,580.21	9,419.30	-160.91
DSP TOP 100 EQUITY	-	2,945	-	2,945	22,380.47	22,302.80	-77.68
DSP Regular Savings Fund	-	8	-	8	57.69	53.33	-4.37
DSP India T.I.G.E.R Fund	-	64	-	64	428.72	459.52	30.80

For the period 01st April 2023 to 31st March 2024, non-hedging transactions through futures have been squared off/expired :

Scheme	Total Number of contracts where futures were bought (Opening Balance)	Total Number of contracts where futures were bought	Total Number of contracts where futures were sold (Opening Balance)	Total Number of contracts where futures were sold	Gross Notional Value of contracts where futures were bought	Gross Notional Value of contracts where futures were sold	Net Profit/ Loss value on all contracts combined
DSP Dynamic Asset Allocation Fund	-	1,083	-	1,083	6,778.90	6,788.63	9.73
DSP Equity Savings Fund	-	376	-	376	2,352.67	2,351.66	-1.01
DSP Value Fund	-	19	-	19	133.16	132.97	-0.19
DSP Equity Opportunities Fund	-	1,368	-	1,368	10,359.65	10,682.07	322.42

Hedging Positions through Put Options as on 31st March 2024 : Nil

Hedging Positions through writing of covered Call Options as on 31st March 2024 : Nil

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

For the period 01st April 2023 to 31st March 2024, hedging transactions through options which have been squared off/expired :

Scheme	Underlying	Call/Put	Total Number of contracts entered into	Gross Notional Value of contracts entered into	Net Profit/Loss value on all contracts (treat premium paid as loss)
DSP Quant Fund	LT	COVERED CALL	401	9.90	7.88
DSP Quant Fund	JSWSTEEL	COVERED CALL	775	44.00	0.68
DSP Quant Fund	NESTLEIND	COVERED CALL	262	8.49	7.51
DSP Quant Fund	DRREDDY	COVERED CALL	323	8.92	1.97
DSP Quant Fund	BAJAJ-AUTO	COVERED CALL	240	21.48	-86.18
DSP Quant Fund	ASIANPAINT	COVERED CALL	310	7.31	5.97
DSP Quant Fund	HEROMOTOCO	COVERED CALL	312	14.98	-89.23
DSP Quant Fund	BAJFINANCE	COVERED CALL	810	30.55	22.15
DSP Quant Fund	TECHM	COVERED CALL	484	22.45	-0.80
DSP Quant Fund	BAJAJFINSV	COVERED CALL	905	40.34	4.69
DSP Quant Fund	HDFCLIFE	COVERED CALL	884	34.99	-32.40
DSP Quant Fund	HCLTECH	COVERED CALL	344	13.56	12.02
DSP Quant Fund	ULTRACEMCO	COVERED CALL	547	13.80	11.76
DSP Quant Fund	CIPLA	COVERED CALL	161	4.85	3.49
DSP Quant Fund	INFY	COVERED CALL	243	4.28	3.77
DSP Quant Fund	LTIM	COVERED CALL	332	18.21	-2.66
DSP Quant Fund	MARUTI	COVERED CALL	135	2.50	2.14
DSP Quant Fund	TATASTEEL	COVERED CALL	150	6.36	4.24
DSP Quant Fund	ITC	COVERED CALL	391	15.48	2.49
DSP Quant Fund	BRITANNIA	COVERED CALL	325	12.95	10.53
DSP Quant Fund	KOTAKBANK	COVERED CALL	240	8.27	7.28
DSP Quant Fund	SUNPHARMA	COVERED CALL	24	0.64	-0.41
DSP Quant Fund	WIPRO	COVERED CALL	194	5.89	5.28
DSP TOP 100 EQUITY	HCLTECH	PUT	700	66.13	-7.43
DSP TOP 100 EQUITY	CIPLA	PUT	414	5.99	-5.99
DSP Equity Savings Fund	CIPLA	PUT	42	0.36	-0.36
DSP Regular Savings Fund	CIPLA	PUT	9	0.08	-0.08

Other than Hedging Positions through Options as on 31st March 2024 :

Scheme	Underlying	Call/Put	Number of contracts	Option Price when purchased	Current price of the contract	Margin maintained in (Rupees in Lakhs)	Total exposure as % to Net Assets
DSP Multi Asset Allocation Fund	NIFTY	PUT	700	52.30	36.05	-	0.01%
DSP Multi Asset Allocation Fund	NIFTY	PUT	1400	44.88	10.05	-	0.00%
DSP Equity Savings Fund	NIFTY	PUT	2800	261.70	162.35	-	0.24%

For the period 01st April 2023 to 31st March 2024, non-hedging transactions through options have been squared off/expired :

Scheme	Underlying	Call/Put	Total Number of contracts entered into	Gross Notional Value of contracts entered into	Net Profit/Loss value on all contracts (treat premium paid as loss)
DSP Equity Opportunities Fund	NIFTY	PUT	1,22,666	7,032.03	-4,979.46
DSP TOP 100 EQUITY	NIFTY	PUT	23,000	1,699.88	-1,611.46
DSP Equity Savings Fund	NIFTY	PUT	15,340	943.60	-694.33
DSP Multi Asset Allocation Fund	NIFTY	PUT	7,723	197.98	-197.66

Hedging Positions through swaps as on 31st March 2024 :

Scheme	Underlying Security	Position	Instrument Type	Maturity/Next Interest Fixing	Notional Value (Rupees in Lakhs)
DSP Banking & PSU Debt Fund	7.3000% GOI GSE 19062053	Short	Fixed	08-Jun-24	(5,000)
		Long	Floating	02-Apr-24	5,000
DSP Low Duration Fund	7.3800% GOI GSE 20062027 8.3000% MADHYA PRADESH SDL 13012026	Short	Fixed	07-Jun-24	(5,000)
		Long	Floating	02-Apr-24	5,000
DSP Low Duration Fund	7.0600% GOI GSE 10042028	Short	Fixed	16-May-24	(5,000)
		Long	Floating	02-Apr-24	5,000
DSP Floater Fund	7.4100% KARNATAKA SDL 06032036 8.9500% BHARTI TELECOM LTD NCD 04122026 17	Short	Fixed	16-May-24	(5,000)
		Long	Floating	02-Apr-24	5,000

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme	Underlying Security	Position	Instrument Type	Maturity/Next Interest Fixing	Notional Value (Rupees in Lakhs)
DSP Floater Fund	7.4700% MAHARASTRA SDL 13092034	Short	Fixed	08-Jun-24	(5,000)
		Long	Floating	02-Apr-24	5,000
DSP Floater Fund	7.6400% KARNATAKA SDL 20122039 8.2500% CHOLAMANDALAM INVT & FIN NCD 15052026 634	Short	Fixed	22-Apr-24	(15,000)
		Long	Floating	02-Apr-24	15,000
DSP Floater Fund	7.7600% MADHYA PRADESH SDL 29112037 7.7000% HDFC BANK LTD NCD 18112025 aa12	Short	Fixed	15-Apr-24	(15,000)
		Long	Floating	02-Apr-24	15,000

Note : In case of derivative transactions, end of the day position on the date of such transaction is considered as the basis to assess the nature of transaction as hedge / non-hedge

2022-2023

Hedging Positions through Futures as on 31st March 2023 :

Scheme	Underlying	Long / Short	Futures Price when purchased	Current price of the contract	Margin maintained in (Rupees in Lakhs)	Total % of existing assets hedged through futures
DSP Dynamic Asset Allocation Fund	Balkrishna Industries Limited	Short	1981.55	1965.90	1.18	0.29%
DSP Dynamic Asset Allocation Fund	Bharat Heavy Electricals Limited	Short	70.76	70.60	146.24	100.00%
DSP Dynamic Asset Allocation Fund	Eicher Motors Limited	Short	2918.77	2963.10	110.84	100.00%
DSP Dynamic Asset Allocation Fund	Gujarat Narmada Valley Fertilizers and Chemicals Limited	Short	514.07	513.25	80.41	100.00%
DSP Dynamic Asset Allocation Fund	Granules India Limited	Short	284.29	292.45	179.94	100.00%
DSP Dynamic Asset Allocation Fund	Intellect Design Arena Limited	Short	398.26	413.45	14.50	100.00%
DSP Dynamic Asset Allocation Fund	Mahindra & Mahindra Limited	Short	1152.27	1163.90	22.16	100.00%
DSP Dynamic Asset Allocation Fund	Max Financial Services Limited	Short	614.86	638.10	3.58	100.00%
DSP Dynamic Asset Allocation Fund	Petronet LNG Limited	Short	223.80	229.95	26.81	100.00%
DSP Dynamic Asset Allocation Fund	SRF Limited	Short	2399.26	2422.80	356.84	100.00%
DSP Dynamic Asset Allocation Fund	Syngene International Limited	Short	582.58	598.95	3.19	100.00%
DSP Dynamic Asset Allocation Fund	Tata Communications Limited	Short	1231.85	1255.75	9.20	100.00%
DSP Dynamic Asset Allocation Fund	Tech Mahindra Limited	Short	1111.54	1108.95	51.32	100.00%
DSP Dynamic Asset Allocation Fund	City Union Bank Limited	Short	123.36	126.70	13.46	100.00%
DSP Dynamic Asset Allocation Fund	Godrej Properties Limited	Short	1033.92	1039.35	6.10	100.00%
DSP Dynamic Asset Allocation Fund	Housing Development Finance Corporation Limited	Short	2593.62	2638.80	1255.43	100.00%
DSP Dynamic Asset Allocation Fund	Hindustan Petroleum Corporation Limited	Short	237.84	238.40	132.45	100.00%
DSP Dynamic Asset Allocation Fund	Indiabulls Housing Finance Limited	Short	95.33	98.10	374.38	100.00%
DSP Dynamic Asset Allocation Fund	IndusInd Bank Limited	Short	1028.09	1072.25	611.98	100.00%
DSP Dynamic Asset Allocation Fund	Samvardhana Motherson International Limited	Short	63.69	67.35	364.14	27.65%
DSP Dynamic Asset Allocation Fund	Reliance Industries Limited	Short	2283.69	2341.25	133.41	100.00%
DSP Dynamic Asset Allocation Fund	Tata Chemicals Limited	Short	961.83	979.65	96.24	100.00%
DSP Dynamic Asset Allocation Fund	Tata Steel Limited	Short	103.93	105.20	15.80	100.00%
DSP Dynamic Asset Allocation Fund	Zee Entertainment Enterprises Limited	Short	211.91	213.80	614.46	100.00%
DSP Dynamic Asset Allocation Fund	Ashok Leyland Limited	Short	136.20	139.75	23.73	100.00%
DSP Dynamic Asset Allocation Fund	Axis Bank Limited	Short	842.54	862.25	659.61	58.37%
DSP Dynamic Asset Allocation Fund	Bajaj Finserv Limited	Short	1273.18	1272.75	178.73	54.87%
DSP Dynamic Asset Allocation Fund	Bharat Forge Limited	Short	752.90	774.35	3.12	100.00%
DSP Dynamic Asset Allocation Fund	Biocon Limited	Short	206.16	207.50	50.40	100.00%
DSP Dynamic Asset Allocation Fund	BIRLASOFT LIMITED	Short	267.94	262.95	19.52	100.00%
DSP Dynamic Asset Allocation Fund	Cipla Limited	Short	888.03	906.10	9.35	100.00%
DSP Dynamic Asset Allocation Fund	DLF Limited	Short	353.97	358.40	61.84	100.00%
DSP Dynamic Asset Allocation Fund	Honeywell Automation India Limited	Short	35918.52	36657.35	35.01	100.00%
DSP Dynamic Asset Allocation Fund	The India Cements Limited	Short	172.11	186.20	8.85	100.00%
DSP Dynamic Asset Allocation Fund	Infosys Limited	Short	1397.34	1433.75	762.23	58.83%
DSP Dynamic Asset Allocation Fund	Siemens Limited	Short	3328.87	3346.65	74.72	100.00%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme	Underlying	Long / Short	Futures Price when purchased	Current price of the contract	Margin maintained in (Rupees in Lakhs)	Total % of existing assets hedged through futures
DSP Dynamic Asset Allocation Fund	Asian Paints Limited	Short	2817.85	2781.75	0.98	0.13%
DSP Dynamic Asset Allocation Fund	Bajaj Finance Limited	Short	5652.00	5657.20	189.12	6.16%
DSP Dynamic Asset Allocation Fund	Can Fin Homes Limited	Short	545.98	532.95	9.80	100.00%
DSP Dynamic Asset Allocation Fund	Dabur India Limited	Short	544.71	547.45	19.34	100.00%
DSP Dynamic Asset Allocation Fund	Godrej Consumer Products Limited	Short	959.81	974.95	92.35	100.00%
DSP Dynamic Asset Allocation Fund	Hero MotoCorp Limited	Short	2285.45	2362.95	6.25	100.00%
DSP Dynamic Asset Allocation Fund	Hindustan Copper Limited	Short	97.53	99.10	34.13	100.00%
DSP Dynamic Asset Allocation Fund	InterGlobe Aviation Limited	Short	1865.49	1923.05	7.31	100.00%
DSP Dynamic Asset Allocation Fund	L&T Finance Holdings Limited	Short	83.56	82.70	100.13	100.00%
DSP Dynamic Asset Allocation Fund	Laurus Labs Limited	Short	301.40	295.20	116.71	100.00%
DSP Dynamic Asset Allocation Fund	Manappuram Finance Limited	Short	110.15	124.25	37.46	100.00%
DSP Dynamic Asset Allocation Fund	Mahanagar Gas Limited	Short	977.18	986.80	3.20	100.00%
DSP Dynamic Asset Allocation Fund	Piramal Enterprises Limited	Short	658.41	681.15	77.63	100.00%
DSP Dynamic Asset Allocation Fund	Punjab National Bank	Short	45.19	46.95	7.66	100.00%
DSP Dynamic Asset Allocation Fund	Rain Industries Limited	Short	145.50	150.20	15.16	100.00%
DSP Dynamic Asset Allocation Fund	Tata Consultancy Services Limited	Short	3155.90	3218.35	5.97	100.00%
DSP Dynamic Asset Allocation Fund	Ambuja Cements Limited	Short	371.69	367.70	465.71	100.00%
DSP Dynamic Asset Allocation Fund	Aditya Birla Fashion and Retail Limited	Short	218.57	215.70	115.91	100.00%
DSP Dynamic Asset Allocation Fund	Aurobindo Pharma Limited	Short	516.91	520.35	124.22	100.00%
DSP Dynamic Asset Allocation Fund	Bandhan Bank Limited	Short	194.11	197.00	45.98	100.00%
DSP Dynamic Asset Allocation Fund	HDFC Bank Limited	Short	1579.36	1619.55	548.49	26.48%
DSP Dynamic Asset Allocation Fund	LTIMindtree Limited	Short	4603.56	4794.55	108.20	13.88%
DSP Dynamic Asset Allocation Fund	United Spirits Limited	Short	755.92	760.85	175.58	100.00%
DSP Dynamic Asset Allocation Fund	NMDC Limited	Short	109.64	112.40	172.68	100.00%
DSP Dynamic Asset Allocation Fund	Oberoi Realty Limited	Short	829.50	849.05	2.60	100.00%
DSP Dynamic Asset Allocation Fund	Page Industries Limited	Short	38003.21	38050.55	30.48	100.00%
DSP Dynamic Asset Allocation Fund	Steel Authority of India Limited	Short	82.23	83.60	3.31	100.00%
DSP Dynamic Asset Allocation Fund	Torrent Pharmaceuticals Limited	Short	1538.75	1548.10	9.55	100.00%
DSP Dynamic Asset Allocation Fund	United Breweries Limited	Short	1422.87	1434.95	15.18	100.00%
DSP Dynamic Asset Allocation Fund	Aarti Industries Limited	Short	491.62	521.95	21.35	100.00%
DSP Dynamic Asset Allocation Fund	Adani Ports and Special Economic Zone Limited	Short	628.89	636.10	2407.27	100.00%
DSP Dynamic Asset Allocation Fund	Bharat Petroleum Corporation Limited	Short	348.18	346.70	3.31	100.00%
DSP Dynamic Asset Allocation Fund	Bharat Electronics Limited	Short	93.18	98.30	46.72	3.63%
DSP Dynamic Asset Allocation Fund	Delta Corp Limited	Short	190.46	181.90	129.31	100.00%
DSP Dynamic Asset Allocation Fund	Dr. Reddy's Laboratories Limited	Short	4543.10	4655.75	1.03	100.00%
DSP Dynamic Asset Allocation Fund	GMR Airports Infrastructure Limited	Short	38.64	40.70	113.82	100.00%
DSP Dynamic Asset Allocation Fund	HDFC Life Insurance Company Limited	Short	495.08	502.30	9.46	100.00%
DSP Dynamic Asset Allocation Fund	The Indian Hotels Company Limited	Short	308.12	326.80	176.21	100.00%
DSP Dynamic Asset Allocation Fund	Kotak Mahindra Bank Limited	Short	1709.54	1743.95	1450.87	100.00%
DSP Dynamic Asset Allocation Fund	Marico Limited	Short	485.11	482.80	122.66	100.00%
DSP Dynamic Asset Allocation Fund	Maruti Suzuki India Limited	Short	8343.07	8350.35	114.84	15.06%
DSP Dynamic Asset Allocation Fund	Mphasis Limited	Short	1717.01	1802.70	46.52	6.55%
DSP Dynamic Asset Allocation Fund	NTPC Limited	Short	172.50	176.10	1.77	100.00%
DSP Dynamic Asset Allocation Fund	Oracle Financial Services Software Limited	Short	3234.83	3287.90	48.68	100.00%
DSP Dynamic Asset Allocation Fund	SBI Life Insurance Company Limited	Short	1107.13	1108.40	2.93	100.00%
DSP Dynamic Asset Allocation Fund	State Bank of India	Short	512.40	525.90	1618.53	100.00%
DSP Dynamic Asset Allocation Fund	TATA CONSUMER PRODUCTS LIMITED	Short	702.27	714.05	130.29	100.00%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme	Underlying	Long / Short	Futures Price when purchased	Current price of the contract	Margin maintained in (Rupees in Lakhs)	Total % of existing assets hedged through futures
DSP Dynamic Asset Allocation Fund	ACC Limited	Short	1706.15	1677.25	9.09	100.00%
DSP Dynamic Asset Allocation Fund	Astral Limited	Short	1329.33	1344.30	32.85	100.00%
DSP Dynamic Asset Allocation Fund	Bata India Limited	Short	1406.50	1428.75	510.45	100.00%
DSP Dynamic Asset Allocation Fund	Dalmia Bharat Limited	Short	1848.79	1978.10	34.50	4.61%
DSP Dynamic Asset Allocation Fund	Divi's Laboratories Limited	Short	2822.12	2843.65	484.10	100.00%
DSP Dynamic Asset Allocation Fund	ICICI Prudential Life Insurance Company Limited	Short	422.09	437.40	148.51	100.00%
DSP Dynamic Asset Allocation Fund	Indraprastha Gas Limited	Short	431.85	431.50	44.72	100.00%
DSP Dynamic Asset Allocation Fund	IDFC Limited	Short	79.80	79.10	162.83	100.00%
DSP Dynamic Asset Allocation Fund	Oil & Natural Gas Corporation Limited	Short	149.52	151.75	7.36	100.00%
DSP Dynamic Asset Allocation Fund	RBL Bank Limited	Short	136.06	142.00	329.37	100.00%
DSP Dynamic Asset Allocation Fund	Zyudus Lifesciences Limited	Short	487.33	493.40	348.57	100.00%
DSP Dynamic Asset Allocation Fund	HCL Technologies Limited	Short	1058.21	1090.90	59.33	13.20%
DSP Dynamic Asset Allocation Fund	HDFC Asset Management Company Limited	Short	1692.77	1714.60	34.49	100.00%
DSP Dynamic Asset Allocation Fund	ICICI Bank Limited	Short	856.62	883.50	967.19	40.02%
DSP Dynamic Asset Allocation Fund	LIC Housing Finance Limited	Short	327.60	331.10	1.42	100.00%
DSP Dynamic Asset Allocation Fund	Tata Motors Limited	Short	414.62	423.35	152.32	11.81%
DSP Dynamic Asset Allocation Fund	Tata Power Company Limited	Short	190.85	191.45	221.81	100.00%
DSP Equity Savings Fund	Reliance Industries Limited	Short	2283.25	2341.25	185.12	100.00%
DSP Equity Savings Fund	Punjab National Bank	Short	45.55	46.95	7.66	100.00%
DSP Equity Savings Fund	State Bank of India	Short	511.67	525.90	62.76	100.00%
DSP Equity Savings Fund	ACC Limited	Short	1703.98	1677.25	1.82	100.00%
DSP Equity Savings Fund	BIRLASOFT LIMITED	Short	256.18	262.95	16.92	100.00%
DSP Equity Savings Fund	Dabur India Limited	Short	544.75	547.45	3.63	100.00%
DSP Equity Savings Fund	Piramal Enterprises Limited	Short	790.50	681.15	5.68	100.00%
DSP Equity Savings Fund	Tech Mahindra Limited	Short	1089.60	1108.95	250.21	63.49%
DSP Equity Savings Fund	Vedanta Limited	Short	288.64	274.60	40.10	100.00%
DSP Equity Savings Fund	Bajaj Finance Limited	Short	5717.48	5657.20	21.82	100.00%
DSP Equity Savings Fund	Bandhan Bank Limited	Short	199.41	197.00	6.19	100.00%
DSP Equity Savings Fund	Hero MotoCorp Limited	Short	2291.50	2362.95	2.50	2.09%
DSP Equity Savings Fund	ICICI Bank Limited	Short	852.99	883.50	4.36	1.17%
DSP Equity Savings Fund	Torrent Pharmaceuticals Limited	Short	1550.15	1548.10	1.36	100.00%
DSP Equity Savings Fund	Axis Bank Limited	Short	839.40	862.25	1.92	0.61%
DSP Equity Savings Fund	Bajaj Finserv Limited	Short	1377.73	1272.75	13.34	100.00%
DSP Equity Savings Fund	Bharti Airtel Limited	Short	772.33	754.20	26.53	100.00%
DSP Equity Savings Fund	Housing Development Finance Corporation Limited	Short	2595.11	2638.80	79.69	13.01%
DSP Equity Savings Fund	IndusInd Bank Limited	Short	1022.74	1072.25	49.77	100.00%
DSP Equity Savings Fund	Vodafone Idea Limited	Short	5.90	5.90	4.23	100.00%
DSP Equity Savings Fund	Lupin Limited	Short	649.93	652.40	25.31	18.59%
DSP Equity Savings Fund	NMDC Limited	Short	110.50	112.40	84.58	100.00%
DSP Equity Savings Fund	RBL Bank Limited	Short	135.43	142.00	115.73	100.00%
DSP Equity Savings Fund	Aurobindo Pharma Limited	Short	515.67	520.35	38.14	100.00%
DSP Equity Savings Fund	Hindustan Copper Limited	Short	101.05	99.10	7.88	100.00%
DSP Equity Savings Fund	Jindal Steel & Power Limited	Short	560.67	549.85	378.72	100.00%
DSP Equity Savings Fund	Kotak Mahindra Bank Limited	Short	1705.23	1743.95	467.63	100.00%
DSP Equity Savings Fund	Oberoi Realty Limited	Short	831.95	849.05	3.90	100.00%
DSP Equity Savings Fund	Zyudus Lifesciences Limited	Short	486.16	493.40	14.13	100.00%
DSP Equity Savings Fund	Apollo Hospitals Enterprise Limited	Short	4349.99	4341.95	39.70	100.00%
DSP Equity Savings Fund	IDFC Limited	Short	78.05	79.10	308.01	100.00%
DSP Equity Savings Fund	United Spirits Limited	Short	755.87	760.85	44.98	100.00%
DSP Equity Savings Fund	L&T Finance Holdings Limited	Short	82.28	82.70	75.96	100.00%
DSP Equity Savings Fund	Tata Motors Limited	Short	410.47	423.35	4.19	100.00%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme	Underlying	Long / Short	Futures Price when purchased	Current price of the contract	Margin maintained in (Rupees in Lakhs)	Total % of existing assets hedged through futures
DSP Equity Savings Fund	Tata Consultancy Services Limited	Short	3154.45	3218.35	34.84	100.00%
DSP Equity Savings Fund	UltraTech Cement Limited	Short	7490.71	7650.70	87.91	100.00%
DSP Equity Savings Fund	Biocon Limited	Short	207.69	207.50	78.06	100.00%
DSP Equity Savings Fund	Bharat Petroleum Corporation Limited	Short	343.39	346.70	7.72	100.00%
DSP Equity Savings Fund	Canara Bank	Short	288.67	285.55	11.57	100.00%
DSP Equity Savings Fund	DLF Limited	Short	352.23	358.40	59.21	100.00%
DSP Equity Savings Fund	Godrej Properties Limited	Short	1029.17	1039.35	3.05	100.00%
DSP Equity Savings Fund	Delta Corp Limited	Short	188.20	181.90	12.12	100.00%
DSP Equity Savings Fund	The Federal Bank Limited	Short	125.63	132.45	8.22	100.00%
DSP Equity Savings Fund	NTPC Limited	Short	173.03	176.10	23.03	100.00%
DSP Equity Savings Fund	UPL Limited	Short	710.28	722.60	3.66	100.00%
DSP Equity Savings Fund	Zee Entertainment Enterprises Limited	Short	212.14	213.80	266.09	100.00%
DSP Equity Savings Fund	Grasim Industries Limited	Short	1644.00	1644.40	1.38	100.00%
DSP Equity Savings Fund	HDFC Bank Limited	Short	1581.50	1619.55	69.15	100.00%
DSP Equity Savings Fund	Hindustan Petroleum Corporation Limited	Short	241.64	238.40	5.30	100.00%
DSP Equity Savings Fund	ICICI Prudential Life Insurance Company Limited	Short	422.81	437.40	33.15	100.00%
DSP Equity Savings Fund	Maruti Suzuki India Limited	Short	8247.23	8350.35	5.89	100.00%
DSP Equity Savings Fund	Nestle India Limited	Short	19018.38	19621.15	13.96	100.00%
DSP Equity Savings Fund	TATA CONSUMER PRODUCTS LIMITED	Short	702.40	714.05	2.27	100.00%
DSP Equity Savings Fund	Adani Ports and Special Economic Zone Limited	Short	654.81	636.10	245.74	100.00%
DSP Equity Savings Fund	Ambuja Cements Limited	Short	374.50	367.70	115.04	100.00%
DSP Equity Savings Fund	Granules India Limited	Short	286.36	292.45	5.22	100.00%
DSP Equity Savings Fund	HDFC Life Insurance Company Limited	Short	494.36	502.30	33.64	100.00%
DSP Equity Savings Fund	Indiabulls Housing Finance Limited	Short	94.82	98.10	140.55	100.00%
DSP Equity Savings Fund	Page Industries Limited	Short	38380.48	38050.55	29.46	100.00%
DSP Arbitrage Fund	Punjab National Bank	Short	47.06	46.95	227.97	91.54%
DSP Arbitrage Fund	PVR Limited	Short	1498.79	1544.10	37.03	100.00%
DSP Arbitrage Fund	Tata Communications Limited	Short	1232.40	1255.75	14.46	100.00%
DSP Arbitrage Fund	Tata Motors Limited	Short	412.16	423.35	197.04	100.00%
DSP Arbitrage Fund	Container Corporation of India Limited	Short	581.65	584.60	2.35	100.00%
DSP Arbitrage Fund	Glenmark Pharmaceuticals Limited	Short	446.12	468.05	22.50	100.00%
DSP Arbitrage Fund	HCL Technologies Limited	Short	1066.68	1090.90	4.05	100.00%
DSP Arbitrage Fund	Indian Oil Corporation Limited	Short	77.40	78.45	155.13	100.00%
DSP Arbitrage Fund	Kotak Mahindra Bank Limited	Short	1708.89	1743.95	1683.45	100.00%
DSP Arbitrage Fund	LTIMindtree Limited	Short	4602.67	4794.55	307.59	100.00%
DSP Arbitrage Fund	Aurobindo Pharma Limited	Short	517.06	520.35	30.51	100.00%
DSP Arbitrage Fund	Bandhan Bank Limited	Short	191.84	197.00	98.15	100.00%
DSP Arbitrage Fund	Britannia Industries Limited	Short	4203.87	4267.30	44.34	100.00%
DSP Arbitrage Fund	Power Grid Corporation of India Limited	Short	224.35	226.60	17.30	100.00%
DSP Arbitrage Fund	REC Limited	Short	116.35	116.20	3.44	66.67%
DSP Arbitrage Fund	Tata Power Company Limited	Short	194.04	191.45	204.64	100.00%
DSP Arbitrage Fund	Tata Consultancy Services Limited	Short	3196.47	3218.35	28.87	100.00%
DSP Arbitrage Fund	Ambuja Cements Limited	Short	370.71	370.25	13.06	0.95%
DSP Arbitrage Fund	Indiabulls Housing Finance Limited	Short	99.20	98.70	2.57	0.57%
DSP Arbitrage Fund	Vodafone Idea Limited	Short	5.97	5.90	8.51	1.21%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lakhs

Scheme	Underlying	Long / Short	Futures Price when purchased	Current price of the contract	Margin maintained in (Rupees in Lakhs)	Total % of existing assets hedged through futures
DSP Arbitrage Fund	Divi's Laboratories Limited	Short	2833.03	2843.65	24.83	100.00%
DSP Arbitrage Fund	GAIL (India) Limited	Short	104.90	105.85	7.30	100.00%
DSP Arbitrage Fund	Godrej Properties Limited	Short	1032.68	1039.35	170.71	100.00%
DSP Arbitrage Fund	HDFC Bank Limited	Short	1583.42	1619.55	375.61	100.00%
DSP Arbitrage Fund	InterGlobe Aviation Limited	Short	1876.79	1923.05	17.06	100.00%
DSP Arbitrage Fund	Infosys Limited	Short	1399.45	1433.75	131.77	100.00%
DSP Arbitrage Fund	Intellect Design Arena Limited	Short	403.76	413.45	18.96	100.00%
DSP Arbitrage Fund	Manappuram Finance Limited	Short	117.67	124.25	55.30	100.00%
DSP Arbitrage Fund	Aarti Industries Limited	Short	503.12	521.95	262.73	100.00%
DSP Arbitrage Fund	ACC Limited	Short	1668.80	1677.25	327.13	100.00%
DSP Arbitrage Fund	Ambuja Cements Limited	Short	370.87	367.70	1354.46	99.05%
DSP Arbitrage Fund	Apollo Hospitals Enterprise Limited	Short	4334.43	4341.95	3.22	100.00%
DSP Arbitrage Fund	Asian Paints Limited	Short	2794.79	2781.75	6.87	100.00%
DSP Arbitrage Fund	Oil & Natural Gas Corporation Limited	Short	150.75	151.75	1.23	100.00%
DSP Arbitrage Fund	Piramal Enterprises Limited	Short	671.05	681.15	341.74	100.00%
DSP Arbitrage Fund	PI Industries Limited	Short	2961.15	3044.35	19.66	100.00%
DSP Arbitrage Fund	Steel Authority of India Limited	Short	83.73	83.60	46.34	100.00%
DSP Arbitrage Fund	Cipla Limited	Short	888.88	906.10	163.15	100.00%
DSP Arbitrage Fund	Dr. Reddy's Laboratories Limited	Short	4653.56	4655.75	7.18	100.00%
DSP Arbitrage Fund	Eicher Motors Limited	Short	2893.75	2963.10	6.75	100.00%
DSP Arbitrage Fund	Gujarat Narmada Valley Fertilizers and Chemicals Limited	Short	537.42	513.25	215.66	100.00%
DSP Arbitrage Fund	ICICI Bank Limited	Short	855.97	883.50	1146.02	100.00%
DSP Arbitrage Fund	LIC Housing Finance Limited	Short	321.45	331.10	9.96	100.00%
DSP Arbitrage Fund	Bata India Limited	Short	1410.24	1428.75	134.37	100.00%
DSP Arbitrage Fund	Biocon Limited	Short	208.55	207.50	213.44	100.00%
DSP Arbitrage Fund	Oberoi Realty Limited	Short	832.38	849.05	208.17	100.00%
DSP Arbitrage Fund	Info Edge (India) Limited	Short	3609.79	3729.00	61.18	100.00%
DSP Arbitrage Fund	NMDC Limited	Short	110.86	112.40	4.70	100.00%
DSP Arbitrage Fund	SRF Limited	Short	2404.71	2422.80	105.06	100.00%
DSP Arbitrage Fund	TATA CONSUMER PRODUCTS LIMITED	Short	702.15	714.05	5.66	100.00%
DSP Arbitrage Fund	Punjab National Bank	Short	47.35	47.30	21.20	8.46%
DSP Arbitrage Fund	Granules India Limited	Short	285.11	292.45	79.54	100.00%
DSP Arbitrage Fund	HDFC Life Insurance Company Limited	Short	485.93	502.30	16.82	100.00%
DSP Arbitrage Fund	Indiabulls Housing Finance Limited	Short	95.59	98.10	443.38	99.43%
DSP Arbitrage Fund	Max Financial Services Limited	Short	627.77	638.10	82.38	100.00%
DSP Arbitrage Fund	National Aluminium Company Limited	Short	77.39	79.00	11.96	100.00%
DSP Arbitrage Fund	Adani Ports and Special Economic Zone Limited	Short	637.59	636.10	664.44	100.00%
DSP Arbitrage Fund	Apollo Tyres Limited	Short	309.79	321.10	63.98	100.00%
DSP Arbitrage Fund	Bajaj Finserv Limited	Short	1269.04	1272.75	646.88	100.00%
DSP Arbitrage Fund	Power Finance Corporation Limited	Short	150.53	152.70	52.44	100.00%
DSP Arbitrage Fund	State Bank of India	Short	512.61	525.90	321.08	100.00%
DSP Arbitrage Fund	Sun Pharmaceutical Industries Limited	Short	992.28	989.65	2.44	100.00%
DSP Arbitrage Fund	Trent Limited	Short	1352.72	1380.20	19.82	100.00%
DSP Arbitrage Fund	Zee Entertainment Enterprises Limited	Short	212.92	213.80	624.96	100.00%
DSP Arbitrage Fund	Dalmia Bharat Limited	Short	1864.90	1978.10	2.16	100.00%
DSP Arbitrage Fund	City Union Bank Limited	Short	123.82	126.70	13.46	100.00%
DSP Arbitrage Fund	Delta Corp Limited	Short	193.24	181.90	6.73	100.00%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme	Underlying	Long / Short	Futures Price when purchased	Current price of the contract	Margin maintained in (Rupees in Lakhs)	Total % of existing assets hedged through futures
DSP Arbitrage Fund	Godrej Consumer Products Limited	Short	960.56	974.95	15.68	100.00%
DSP Arbitrage Fund	Indraprastha Gas Limited	Short	431.85	431.50	134.16	100.00%
DSP Arbitrage Fund	The Indian Hotels Company Limited	Short	312.24	326.80	54.89	100.00%
DSP Arbitrage Fund	Laurus Labs Limited	Short	300.02	295.20	134.67	100.00%
DSP Arbitrage Fund	Marico Limited	Short	484.37	482.80	20.44	100.00%
DSP Arbitrage Fund	Abbott India Limited	Short	21731.24	22253.05	7.84	100.00%
DSP Arbitrage Fund	Axis Bank Limited	Short	842.32	862.25	23.01	100.00%
DSP Arbitrage Fund	Bharat Heavy Electricals Limited	Short	70.91	70.60	47.43	100.00%
DSP Arbitrage Fund	Pidilite Industries Limited	Short	2346.02	2369.35	120.12	100.00%
DSP Arbitrage Fund	Rain Industries Limited	Short	151.54	150.20	30.31	100.00%
DSP Arbitrage Fund	Siemens Limited	Short	3338.42	3346.65	51.98	100.00%
DSP Arbitrage Fund	Bharat Electronics Limited	Short	98.69	98.95	17.62	75.00%
DSP Arbitrage Fund	Canara Bank	Short	287.76	285.55	44.34	100.00%
DSP Arbitrage Fund	GMR Airports Infrastructure Limited	Short	39.18	40.70	109.52	100.00%
DSP Arbitrage Fund	Grasim Industries Limited	Short	1631.91	1644.40	30.30	100.00%
DSP Arbitrage Fund	ICICI Lombard General Insurance Company Limited	Short	1088.12	1077.20	4.04	100.00%
DSP Arbitrage Fund	ICICI Prudential Life Insurance Company Limited	Short	422.68	437.40	140.55	100.00%
DSP Arbitrage Fund	IDFC Limited	Short	78.03	79.10	988.77	100.00%
DSP Arbitrage Fund	Indian Railway Catering And Tourism Corporation Limited	Short	566.35	576.85	2.29	100.00%
DSP Arbitrage Fund	Jindal Steel & Power Limited	Short	560.19	549.85	268.18	100.00%
DSP Arbitrage Fund	Dr. Lal Path Labs Ltd.	Short	1809.37	1840.75	34.33	100.00%
DSP Arbitrage Fund	Adani Enterprises Limited	Short	1666.44	1759.40	91.67	100.00%
DSP Arbitrage Fund	Ashok Leyland Limited	Short	142.84	139.75	38.56	100.00%
DSP Arbitrage Fund	Bharat Electronics Limited	Short	98.07	98.30	5.84	25.00%
DSP Arbitrage Fund	BIRLASOFT LIMITED	Short	259.11	262.95	135.37	100.00%
DSP Arbitrage Fund	Tata Chemicals Limited	Short	964.93	979.65	42.43	100.00%
DSP Arbitrage Fund	Titan Company Limited	Short	2517.40	2532.55	23.44	100.00%
DSP Arbitrage Fund	UltraTech Cement Limited	Short	7481.36	7650.70	8.12	100.00%
DSP Arbitrage Fund	Indian Energy Exchange Limited	Short	130.08	129.85	43.88	10.03%
DSP Arbitrage Fund	REC Limited	Short	117.25	116.95	1.73	33.33%
DSP Arbitrage Fund	Indian Energy Exchange Limited	Short	132.93	128.90	391.51	89.97%
DSP Arbitrage Fund	United Spirits Limited	Short	760.90	760.85	140.12	100.00%
DSP Arbitrage Fund	Aditya Birla Fashion and Retail Limited	Short	225.79	215.70	63.33	100.00%
DSP Arbitrage Fund	Bajaj Finance Limited	Short	5730.08	5657.20	90.20	100.00%
DSP Arbitrage Fund	Balrampur Chini Mills Limited	Short	401.29	398.00	8.16	100.00%
DSP Arbitrage Fund	Bharti Airtel Limited	Short	760.53	754.20	136.45	100.00%
DSP Arbitrage Fund	Page Industries Limited	Short	38311.07	38050.55	75.18	100.00%
DSP Arbitrage Fund	RBL Bank Limited	Short	138.63	142.00	20.03	100.00%
DSP Arbitrage Fund	Reliance Industries Limited	Short	2277.32	2341.25	907.00	100.00%
DSP Arbitrage Fund	SBI Life Insurance Company Limited	Short	1111.30	1108.40	1.47	100.00%
DSP Arbitrage Fund	Torrent Pharmaceuticals Limited	Short	1549.85	1548.10	4.09	100.00%
DSP Arbitrage Fund	Tata Steel Limited	Short	106.27	105.20	334.47	100.00%
DSP Arbitrage Fund	Can Fin Homes Limited	Short	546.15	532.95	30.64	100.00%
DSP Arbitrage Fund	Dabur India Limited	Short	540.38	547.45	50.77	100.00%
DSP Arbitrage Fund	DLF Limited	Short	351.95	358.40	5.26	100.00%
DSP Arbitrage Fund	Housing Development Finance Corporation Limited	Short	2593.46	2638.80	601.15	100.00%
DSP Arbitrage Fund	HDFC Asset Management Company Limited	Short	1694.63	1714.60	109.21	100.00%

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme	Underlying	Long / Short	Futures Price when purchased	Current price of the contract	Margin maintained in (Rupees in Lakhs)	Total % of existing assets hedged through futures
DSP Arbitrage Fund	Hindustan Petroleum Corporation Limited	Short	234.12	238.40	70.20	100.00%
DSP Arbitrage Fund	Honeywell Automation India Limited	Short	35856.50	36657.35	6.18	100.00%
DSP Arbitrage Fund	Vodafone Idea Limited	Short	5.98	5.90	693.07	98.79%
DSP Arbitrage Fund	The India Cements Limited	Short	183.07	186.20	20.65	100.00%
DSP Arbitrage Fund	IndusInd Bank Limited	Short	1028.61	1072.25	424.20	100.00%
DSP Arbitrage Fund	L&T Finance Holdings Limited	Short	83.14	82.70	31.07	100.00%
DSP Arbitrage Fund	Lupin Limited	Short	650.71	652.40	40.08	100.00%
DSP Arbitrage Fund	Mahanagar Gas Limited	Short	962.14	986.80	8.01	100.00%
DSP Arbitrage Fund	Mphasis Limited	Short	1713.25	1802.70	10.82	100.00%
DSP Value Fund	Hindustan Petroleum Corporation Limited	Short	239.73	238.40	10.60	6.52%
DSP Value Fund	Laurus Labs Limited	Short	298.64	295.20	19.34	100.00%
DSP Value Fund	ACC Limited	Short	1711.34	1677.25	10.90	11.63%
DSP Value Fund	Adani Ports and Special Economic Zone Limited	Short	663.75	636.10	14.31	100.00%
DSP Value Fund	Bharti Airtel Limited	Short	769.64	754.20	16.42	100.00%
DSP Value Fund	Biocon Limited	Short	207.38	207.50	4.94	100.00%
DSP Value Fund	Ambuja Cements Limited	Short	372.12	367.70	204.10	51.66%
DSP Value Fund	The Indian Hotels Company Limited	Short	311.25	326.80	14.44	100.00%
DSP Value Fund	Tata Consultancy Services Limited	Short	3155.63	3218.35	19.91	100.00%
DSP Value Fund	BIRLASOFT LIMITED	Short	259.87	262.95	11.71	100.00%
DSP Value Fund	ICICI Bank Limited	Short	858.62	883.50	3.27	100.00%
DSP Value Fund	Petronet LNG Limited	Short	223.70	229.95	1.22	100.00%
DSP Value Fund	Reliance Industries Limited	Short	2219.99	2341.25	10.34	100.00%
DSP Value Fund	Housing Development Finance Corporation Limited	Short	2591.05	2638.80	20.97	100.00%
DSP Value Fund	Infosys Limited	Short	1397.28	1433.75	24.33	10.55%
DSP Value Fund	Mphasis Limited	Short	1721.51	1802.70	4.33	3.89%
DSP Value Fund	HDFC Life Insurance Company Limited	Short	500.50	502.30	3.15	100.00%
DSP Value Fund	Tata Power Company Limited	Short	187.73	191.45	27.19	100.00%
DSP Value Fund	HDFC Bank Limited	Short	1582.04	1619.55	33.00	100.00%
DSP Value Fund	Punjab National Bank	Short	45.40	46.95	59.39	100.00%
DSP Value Fund	IDFC Limited	Short	78.45	79.10	127.52	100.00%
DSP Value Fund	Jindal Steel & Power Limited	Short	560.80	549.85	19.93	100.00%
DSP Value Fund	Kotak Mahindra Bank Limited	Short	1701.37	1743.95	115.68	100.00%

Hedging Positions through Interest Rate Futures as on 31st March 2023 : Nil

For the period 01st April 2022 to 31st March 2023, hedging transactions through futures have been squared off/expired :

Scheme	Total Number of contracts where futures were bought (Opening Balance)	Total Number of contracts where futures were bought	Total Number of contracts where futures were sold (Opening Balance)	Total Number of contracts where futures were sold	Gross Notional Value of contracts where futures were bought	Gross Notional Value of contracts where futures were sold	Net Profit/Loss value on all contracts combined
DSP Dynamic Asset Allocation Fund	-	1,81,826	16,733	1,65,093	12,68,587.61	12,72,761.22	4,173.60
DSP Equity Savings Fund	-	25,738	1,539	24,199	1,75,609.94	1,75,613.89	3.96
DSP Arbitrage Fund	-	1,68,553	13,384	1,55,169	11,11,363.03	11,15,000.56	3,637.53
DSP Value Fund	-	4,456	420	4,036	36,717.75	36,655.70	(62.05)

Other than Hedging Positions through Futures (including Interest Rate Futures) as on 31st March 2023: Nil

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

For the period 01st April 2022 to 31st March 2023, non-hedging transactions through futures have been squared off/expired :

**Unhedged transactions pertains to Interest Rate Futures

Scheme	Total Number of contracts where futures were bought (Opening Balance)	Total Number of contracts where futures were bought	Total Number of contracts where futures were sold (Opening Balance)	Total Number of contracts where futures were sold	Gross Notional Value of contracts where futures were bought	Gross Notional Value of contracts where futures were sold	Net Profit/Loss value on all contracts combined
DSP Equity Opportunities Fund	-	1,200	-	1,200	11,347.28	12,023.10	675.82

Hedging Positions through Put Options as on 31st March 2023 : Nil

Hedging Positions through writing of covered Call Options as on 31st March 2023 : Nil

For the period 01st April 2022 to 31st March 2023, hedging transactions through options which have been squared off/expired :

Scheme	Underlying	Call/Put	Total Number of contracts entered into	Gross Notional Value of contracts entered into	Net Profit/Loss value on all contracts (treat premium paid as loss)
DSP Equity Opportunities Fund	Infosys Limited	Put	4,933	590.26	199.44
DSP TOP 100 EQUITY	Infosys Limited	Put	1,000	110.42	(110.42)
DSP Quant Fund	TITAN	Covered Call	84	3.82	3.51
DSP Quant Fund	HCL Technologies Limited	Covered Call	70	3.46	3.12
DSP Quant Fund	ITC Limited	Covered Call	252	18.35	7.00
DSP Quant Fund	Wipro Limited	Covered Call	115	4.98	4.28
DSP Quant Fund	Infosys Limited	Covered Call	109	4.38	(0.77)
DSP Quant Fund	Asian Paints Limited	Covered Call	183	3.09	2.63
DSP Quant Fund	UltraTech Cement Limited	Covered Call	266	9.34	8.68
DSP Quant Fund	Britannia Industries Limited	Covered Call	226	10.16	9.41
DSP Quant Fund	Housing Development Finance Corporation Limited	Covered Call	200	7.25	6.58
DSP Quant Fund	HDFC Bank Limited	Covered Call	128	5.00	4.65
DSP Quant Fund	HDFC Life Insurance Company Limited	Covered Call	321	12.52	11.41
DSP Quant Fund	Bajaj Finance Limited	Covered Call	115	5.45	4.73
DSP Quant Fund	Larsen & Toubro Limited	Covered Call	122	6.98	5.90
DSP Quant Fund	Bajaj Auto Limited	Covered Call	81	5.27	4.77
DSP Quant Fund	Dr. Reddy's Laboratories Limited	Covered Call	88	1.39	1.26
DSP Quant Fund	Tech Mahindra Limited	Covered Call	221	14.31	12.17
DSP Quant Fund	Bajaj Finserv Limited	Covered Call	164	16.16	15.50

Other than Hedging Positions through Options as on 31st March 2023 :

Scheme	Underlying	Call/Put	Number of contracts	Option Price when purchased	Current price of the contract	Margin maintained in (Rupees in Lakhs)	Total exposure as % to Net Assets
DSP Equity Savings Fund	NIFTY	Put	1500	203.514338	90.9	0.13%	0.01%

For the period 01st April 2022 to 31st March 2023, non-hedging transactions through options have been squared off/expired :

Scheme	Underlying	Call/Put	Total Number of contracts entered into	Gross Notional Value of contracts entered into	Net Profit/Loss value on all contracts (treat premium paid as loss)
DSP Equity Opportunities Fund	NIFTY	Put	61,964	6,773.27	(911.94)
DSP Equity Opportunities Fund	Bajaj Finance Limited	Call	3,999	848.23	(848.23)
DSP TOP 100 EQUITY	NIFTY	Put	6,000	997.66	(997.66)
DSP TOP 100 EQUITY	HCL Technologies Limited	Call	1,400	86.73	120.96
DSP TOP 100 EQUITY	Bajaj Finance Limited	Call	2,000	135.51	(119.08)
DSP Value Fund	NIFTY	Put	772	149.04	(149.04)
DSP Equity Savings Fund	NIFTY	Put	12,588	1,822.61	(430.30)
DSP Flexi Cap Fund	NIFTY	Put	17,779	1,612.28	(1,386.10)
DSP Flexi Cap Fund	Bajaj Finance Limited	Call	1,500	325.45	(307.66)
DSP Equity & Bond Fund	NIFTY	Put	17,199	1,557.53	(1,339.75)
DSP Equity & Bond Fund	Bajaj Finance Limited	Call	1,400	304.10	(287.51)
DSP Dynamic Asset Allocation Fund	Bajaj Finance Limited	Call	750	163.18	(154.28)

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Hedging Positions through swaps as on 31st March 2023 :

Scheme	Underlying Security	Position	Instrument Type	Maturity/Next Interest Fixing	Notional Value (Rupees in Lakhs)
DSP Banking and PSU Debt Fund	7.38% GOI 20JUN2027	Short	Fixed	25-Aug-25	(10,000)
		Long	Floating	03-Apr-23	10,000
DSP Floater Fund	7.38% GOI 20JUN2027	Short	Fixed	22-Apr-24	(15,000)
		Long	Floating	03-Apr-23	15,000
DSP Floater Fund	7.38% GOI 20JUN2027	Short	Fixed	18-Nov-24	(10,000)
		Long	Floating	03-Apr-23	10,000
DSP Floater Fund	7.38% GOI 20JUN2027, 7.10% GOVERNMENT OF INDIA 18APR29	Short	Fixed	08-Dec-25	(15,000)
		Long	Floating	03-Apr-23	15,000

Note : In case of derivative transactions, end of the day position on the date of such transaction is considered as the basis to assess the nature of transaction as hedge / non-hedge

Note : For old scheme short name refer Annexure 1

38 Contingent liabilities

Refer Annexure 21

2023-24

(A) Underwriting commitments: NIL

(B) Uncalled amount on partly paid up equity shares

Scheme*	Amount
DSPITF	149.36
DSPEOF	782.36
DSPETSF*	1,195.10

(C) Other commitments: NIL

(D) Others: NIL

2022-23

(A) Underwriting commitments: NIL

(B) Uncalled amount on partly paid up equity shares

Scheme*	Amount
DSPITF	149.36
DSPEOF	782.36
DSPETSF*	1,195.10

(C) Other commitments: NIL

(D) Others: NIL

2021-22

(A) Underwriting commitments: NIL

(B) Uncalled amount on partly paid up equity shares

Scheme*	Amount
DSPITF	149.36
DSPEOF	787.11
DSPETSF*	1,201.92
DSPSCF	300

(C) Other commitments: NIL

(D) Others: NIL

Note : *For old scheme short name refer Annexure 1

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

39 Break up of other operating expenses : Other operating expenses constituting greater than 10% of total expenses for the financial year

Refer Annexure 22

2023-24

Other Operating expenses	DSPBSESETF	DSPGEOF	DSPNSPG2027IF	DSPS&PLRETF	DSPGAFOF	DSPN1DRLETF
Bank charges	0.00	0.01	0.00	-	0.00	0.01
Stamp Duty	-	-	-	-	-	-
Index Fees	-	-	1.29	-	0.28	3.09
Other Operating Expenses	0.73	0.11	2.18	0.05	14.68	142.52
Investor Communication Chgs	-	-	-	-	-	-
Sebi Fees	-	-	0.09	-	0.07	0.25
Transaction fee	0.01	0.46	0.16	-	0.40	1.39
Total	0.74	0.58	3.72	0.05	15.43	147.26

2022-23

Other Operating expenses	DSP FMP Series 270 - 1144 Days	DSPCSPG2033IF	DSPGAFOF	DSPNSPG2027IF	DSPN1DRLETF
Bank charges	0.00	0.00	0.15	0.00	0.01
Index Fees	-	-	14.38	-	1.18
Investor Communication Chgs	-	-	-	-	-
Other Operating Expenses	0.28	0.65	6.53	0.45	23.04
Sebi Fees	-	-	0.09	-	0.10
Stamp Duty	-	-	-	-	-
Transaction fee	0.00	0.03	0.37	0.00	0.43
Total	0.28	0.68	21.52	0.45	24.76

40 Open position of securities lent by the schemes:

Refer Annexure 23

As at March 31, 2023:

Scheme*	ISIN	Issuer Name	Quantity Lent
DSPNM150Q50IF	INE127D01025	HDFC Asset Management Company Limited	1,596
DSPNM150Q50ETF	INE127D01025	HDFC Asset Management Company Limited	2,500
DSPN50EWETF	INE158A01026	Hero MotoCorp Limited	1,000
DSPN50IF	INE158A01026	Hero MotoCorp Limited	1,000
DSPN50EWIF (Erstwhile known as DSPENF)	INE158A01026	Hero MotoCorp Limited	8,000
DSPNS250Q50IF	INE112L01020	Metropolis Healthcare Limited	1,100
DSPNM150Q50ETF	INE203G01027	Indraprastha Gas Limited	11,400
DSPNM150Q50IF	INE203G01027	Indraprastha Gas Limited	68,900
DSPNM150Q50ETF	INE169A01031	Coromandel International Limited	2,000
DSPNM150Q50IF	INE169A01031	Coromandel International Limited	20,000
DSPNM150Q50IF	INE127D01025	HDFC Asset Management Company Limited	10,000
DSPNN50IF	INE259A01022	Colgate Palmolive (India) Limited	10,000
DSPN50EWIF (Erstwhile known as DSPENF)	INE158A01026	Hero MotoCorp Limited	4,996
DSPNM150Q50IF	INE127D01025	HDFC Asset Management Company Limited	3,900
DSPN50EWIF (Erstwhile known as DSPENF)	INE917I01010	Bajaj Auto Limited	1,250
DSPNN50IF	INE463A01038	Berger Paints (I) Limited	40,000
DSPNM150Q50IF	INE203G01027	Indraprastha Gas Limited	900

As at March 31, 2024:

Scheme*	ISIN	Issuer Name	Quantity Lent
DSPNM150Q50IF	INE127D01025	HDFC Asset Management Company Limited	1,596
DSPNM150Q50ETF	INE127D01025	HDFC Asset Management Company Limited	2,500
DSPN50EWETF	INE158A01026	Hero MotoCorp Limited	1,000
DSPN50IF	INE158A01026	Hero MotoCorp Limited	1,000
DSPN50EWIF (Erstwhile known as DSPENF)	INE158A01026	Hero MotoCorp Limited	8,000
DSPNS250Q50IF	INE112L01020	Metropolis Healthcare Limited	1,100
DSPNM150Q50ETF	INE203G01027	Indraprastha Gas Limited	11,400

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme*	ISIN	Issuer Name	Quantity Lent
DSPNM150Q50IF	INE203G01027	Indraprastha Gas Limited	68,900
DSPNM150Q50ETF	INE169A01031	Coromandel International Limited	2,000
DSPNM150Q50IF	INE169A01031	Coromandel International Limited	20,000
DSPNM150Q50IF	INE127D01025	HDFC Asset Management Company Limited	10,000
DSPNN50IF	INE259A01022	Colgate Palmolive (India) Limited	10,000
DSPN50EWIF (Erstwhile known as DSPENF)	INE158A01026	Hero MotoCorp Limited	4,996
DSPNM150Q50IF	INE127D01025	HDFC Asset Management Company Limited	3,900
DSPN50EWIF (Erstwhile known as DSPENF)	INE917I01010	Bajaj Auto Limited	1,250
DSPNN50IF	INE463A01038	Berger Paints (I) Limited	40,000
DSPNM150Q50IF	INE203G01027	Indraprastha Gas Limited	900

* For old Scheme short name refer annexure 1

41 Non-traded securities in the portfolio:

Refer Annexure 24

₹ in Lacs

Scheme*	As at March 31, 2024						As at March 31, 2023					
	Equity	% to Net assets	Debt	% to Net assets	Money Market Instrument	% to Net assets	Equity	% to Net assets	Debt	% to Net assets	Money Market Instrument	% to Net assets
DSPBF	-	-	25,210.63	70.14%	4,762.74	13.25%	-	-	6,528	18.95%	4,642	13.48%
DSPLF	-	-	5,000.42	0.74%	6,14,947.08	91.34%	-	-	5,494	0.59%	4,75,635	50.68%
DSPSTF	-	-	1,93,794.79	64.69%	35,644.45	11.90%	-	-	1,28,032	41.97%	8,442	2.77%
DSPCRF	-	-	14,719.24	75.39%	-	0.00%	-	-	12,408	60.87%	-	0.00%
DSPUSF	-	-	43,839.19	19.68%	1,47,268.39	66.11%	-	-	11,260	4.77%	1,59,859	67.65%
DSPBPDF	-	-	1,56,467.20	65.86%	12,401.00	5.22%	-	-	1,11,685	43.32%	9,411	3.65%
DSPSBF	-	-	10,083.61	10.82%	-	0.00%	-	-	2,505	4.79%	-	0.00%
DSPLDF	-	-	1,76,672.55	42.02%	1,66,426.15	39.58%	-	-	78,019	24.72%	1,30,538	41.37%
DSPSF	-	-	-	0.00%	3,10,425.44	83.91%	-	-	-	-	2,52,578	77.77%
DSPCBF	-	-	2,14,474.64	81.94%	-	0.00%	-	-	1,44,888	56.86%	-	0.00%
DSPFRF	-	-	15,875.94	18.07%	7,272.11	8.28%	-	-	-	-	-	-
DSPDAAF	-	-	50,524.78	16.42%	4,788.82	1.56%	-	-	45,710.80	12.74%	4,822.88	1.34%
DSPESF	-	-	7,427.34	0.08%	2,458.78	2.55%	-	-	-	-	4,762.68	8.88%
DSPAF	-	-	2,499.86	0.01%	43,974.05	11.54%	-	-	-	-	9,847.51	8.44%
DSPBEF	-	0.00%	1,15,369.40	13.10%	21394.6825	2.43%	-	-	63,118.64	8.78%	9774.7	1.36%
DSPRSF	-	0.00%	6,804.81	39.10%	-	0.00%	-	-	9,060.25	49.13%	-	0.00%
DSPMAF	-	-	17,539.35	0.12	4,953.00	3.25%	-	-	-	-	-	-
DSPFMP - SERIES 269 - 160 Days	-	-	-	-	-	-	-	-	3,792.15	17.41%	13,601.34	62.43%

* For old Scheme short name refer annexure 1

42 Details of significant items in Other income:

Refer Annexure 25

Scheme#	2023-24				2022-23			
	Load Income	Missed Transaction	Miscellaneous Income	Total	Load Income	Missed Transaction	Miscellaneous Income	Total
DSP10YGF	-	-	0.00*	0.00*	-	-	0.00*	-
DSPBF	0.01	0.00*	82.74	82.75	0.02	-	0.01	0.03
DSPBPDF	-	(0.00)	0.11	0.11	-	-	0.08	0.08
DSPCRF	0.18	-	1,495.23	1,495.41	3.22	-	145.18	148.40
DSPGF	-	-	0.02	0.02	-	-	0.01	0.01
DSPLDF	-	-	0.17	0.17	-	1.52	(0.48)	1.04
DSPLF	15.87	(0.00)	2.83	18.70	5.66	-	0.71	6.37
DSPN1DRLETF*	-	-	0.01	0.01	-	-	5.62	5.62
DSPUSF	-	-	413.55	413.55	-	-	0.50	0.50
DSPSBF	0.00*	(0.00)	0.02	0.02	0.00*	-	0.02	0.02
DSPSF	-	-	0.16	0.16	-	-	0.31	0.31
DSPSTF	0.01	-	0.13	0.14	0.00*	-	0.08	0.08
DSPCBF	-	-	0.10	0.10	-	-	0.08	0.08
DSPOF	-	0.00*	0.05	0.05	-	-	1.34	1.34
DSPFRF	-	-	0.03	0.03	-	-	0.03	0.03

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

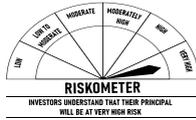
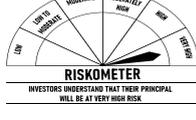
₹ in Lacs

Scheme# Nature	2023-24				2022-23			
	Load Income	Missed Transaction	Miscellaneous Income	Total	Load Income	Missed Transaction	Miscellaneous Income	Total
DSPCSPG2033IF	-	0.00*	0.02	0.02	-	-	(0.00)*	-
DSPNSPG2027IF	-	-	0.00*	0.00*	-	-	0.00*	-
DSPNSPG2028IF	-	-	0.09	0.09	-	-	0.03	0.03
DSPSETF	-	-	0.00*	0.00*	-	-	0.00*	-
DSPGETF	-	-	0.00*	0.00*	-	-	-	-
DSPEBF	96.24	0.00*	372.43	468.67	95.69	-	1.19	96.88
DSPRSF	0.30	-	115.80	116.10	1.09	-	(0.16)	0.93
DSPMAF	0.01	(0.00)	0.14	0.15	-	-	-	-
DSPDAAF	27.93	-	0.16	28.09	118.90	-	0.49	119.39
DSPFCF	98.96	-	0.32	99.28	344.98	-	0.23	345.21
DSPEOF	81.82	-	0.29	82.11	72.97	-	0.23	73.20
DSPESF	0.63	0.00*	(0.07)	0.56	2.46	-	0.07	2.53
DSPFF	17.54	-	0.08	17.62	13.66	-	0.06	13.72
DSPITF	68.66	0.00*	0.09	68.75	41.70	-	0.08	41.78
DSPMCF	237.73	-	0.53	238.26	244.54	-	0.46	245.00
DSPNRNEF	1.36	-	0.03	1.39	1.24	-	0.06	1.30
DSPSCF	187.58	-	0.40	187.98	121.80	-	0.27	122.07
DSPTEF	19.36	-	0.13	19.49	24.63	-	0.09	24.72
DSPETSF*	-	-	0.44	0.44	-	-	0.34	0.34
DSPAF	8.39	(0.00)	0.09	8.48	0.93	-	0.21	1.14
DSPN50EWIF*	-	-	18.93	18.93	-	-	26.67	26.67
DSPN50IF	-	-	3.58	3.58	-	-	6.28	6.28
DSPNN50IF	-	-	68.54	68.54	-	-	36.04	36.04
DSPHF	33.14	-	0.05	33.19	36.47	-	0.08	36.55
DSPQF	-	-	77.73	77.73	-	-	57.45	57.45
DSPVF	8.31	0.00*	1.20	9.51	16.80	-	0.02	16.82
DSPN50EWETF	-	-	1.76	1.76	-	-	1.49	1.49
DSPN50ETF	-	-	0.35	0.35	-	-	0.08	0.08
DSPNM150Q50ETF	-	-	12.55	12.55	-	-	12.63	12.63
DSPNM150Q50IF	-	-	43.90	43.90	-	1.74	36.32	38.06
DSPNBETF	-	-	1.32	1.32	-	-	0.14	0.14
DSPBFSF	0.00*	(0.00)	(0.02)	(0.02)	-	-	-	-
DSPBSEETF	-	-	0.01	0.01	-	-	-	-
DSPMTCF	0.03	0.00*	0.02	0.05	-	-	-	-
DSPNHETF	-	-	0.02	0.02	-	-	-	-
DSPNITETF	-	-	1.17	1.17	-	-	-	-
DSPNPBETF	-	-	0.85	0.85	-	-	-	-
DSPNPSUBETF	-	-	1.27	1.27	-	-	-	-
DSPNS250Q50IF	-	-	0.62	0.62	-	-	-	-
DSPGAFOF*	0.01	0.00*	(0.03)	(0.02)	0.02	-	0.04	0.06
DSPUSFEF	0.20	-	0.03	0.23	0.25	-	0.02	0.28
DSPWAF	0.01	-	0.00*	0.01	0.01	-	0.05	0.06
DSPWEF	0.04	-	0.01	0.05	0.04	-	0.01	0.05
DSPWGFOF*	0.11	-	0.04	0.15	0.13	-	0.03	0.16
DSPWMF	0.04	-	0.01	0.05	0.04	-	0.02	0.06
DSPGIFOF	-	-	0.29	0.29	-	-	0.37	0.37
DSPUSTFOF	0.00*	-	0.00*	0.00*	-	-	0.37	0.37
DSPGEFOF	-	-	(0.00)*	(0.00)*	-	-	-	-
DSP FMP Series 267 - 1246 Days	-	-	0.02	0.02	-	-	0.02	0.02
DSP FMP Series 268 - 1281 Days	-	-	0.00*	0.00*	-	-	0.00*	0.00*
DSP FMP SERIES 269 - 160 Days	-	-	0.01	0.01	-	-	0.00*	0.00*
DSP FMP Series 270 - 1144 Days	-	-	0.01	0.01	-	-	-	-
DSPFMP - Series 264 - 60M - 17D	-	-	0.00*	0.00*	-	-	0.00*	0.00*

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

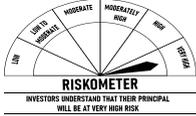
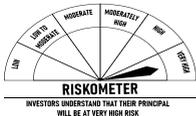
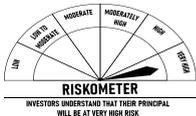
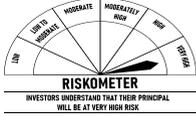
43 Risk-o-meter of scheme and benchmark
Refer Annexure 26

₹ in Lacs

Scheme Name	Product Suitability	Risk-o-meter of Scheme	Name of the Benchmark	Risk-o-meter of Benchmark
DSP Flexi Cap Fund Flexi Cap Fund - An open ended dynamic equity scheme investing across large cap, mid cap, small cap stocks	This Open Ended Scheme is suitable for investors who are seeking* • Long-term capital growth • Investment in equity and equity-related securities to form a diversified portfolio		Nifty 500 (TRI)	
DSP Top 100 Equity Fund Large Cap Fund- An open ended equity scheme predominantly investing in large cap stocks	This Open Ended Scheme is suitable for investors who are seeking* • Long-term capital growth • Investment in equity and equity-related securities predominantly of large cap companies		S&P BSE 100 (TRI)	
DSP Equity Opportunities Fund Large & Mid Cap Fund- An open ended equity scheme investing in both large cap and mid cap stocks	This Open Ended Scheme is suitable for investors who are seeking* • Long-term capital growth • Investment in equity and equity-related securities predominantly of large and midcap companies		Nifty Large Midcap 250 (TRI)	
DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms Fund) An open ended equity scheme following economic reforms and/or Infrastructure development theme	This Scheme is suitable for investors who are seeking* • Long-term capital growth • Investment in equity and equity-related securities of corporates, which could benefit from structural changes brought about by continuing liberalization in economic policies by the Government and/or from continuing Investments in infrastructure, both by the public and private sector		S&P BSE India Infrastructure TRI	
DSP Mid Cap Fund Mid Cap Fund- An open ended equity scheme predominantly investing in mid cap stocks	This Open Ended Equity Scheme is suitable for investors who are seeking* • Long-term capital growth • Investment in equity and equity-related securities predominantly of mid cap companies		Nifty Midcap 150 TRI	
DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund) ⁵⁵ An open ended equity linked saving scheme with a statutory lock in of 3 years and tax benefit	This Open Ended Equity Linked Saving Scheme is suitable for investors who are seeking* • Long-term capital growth with a three year lock-in • Investment in equity and equity-related securities to form a diversified portfolio		Nifty 500 (TRI)	
DSP Healthcare Fund An open ended equity scheme investing in healthcare and pharmaceutical sector	This open ended equity Scheme is suitable for investors who are seeking* • Long term capital growth • Investment in equity and equity related Securities of healthcare and pharmaceutical companies		S&P BSE HEALTHCARE (TRI)	

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme Name	Product Suitability	Risk-o-meter of Scheme	Name of the Benchmark	Risk-o-meter of Benchmark
DSP Quant Fund An Open ended equity Scheme investing based on a quant model theme	This open ended equity Scheme is suitable for investors who are seeking* <ul style="list-style-type: none"> Long term capital growth Investment in active portfolio of stocks screened, selected, weighed and rebalanced on the basis of a predefined fundamental factor model 		S&P BSE 200 TRI	
DSP Value Fund An open ended equity scheme following a value investment strategy	This Product is suitable for investors who are seeking* <ul style="list-style-type: none"> to generate long-term capital appreciation / income in the long term investment primarily in undervalued stocks 		NIFTY 500 TRI	
DSP Small Cap Fund Small Cap Fund- An open ended equity scheme predominantly investing in small cap stocks	This Open Ended Equity Scheme is suitable for investors who are seeking* <ul style="list-style-type: none"> Long-term capital growth Investment in equity and equity-related securities predominantly of small cap companies (beyond top 250 companies by market capitalization) 		S&P BSE 250 Small Cap Index TRI	
DSP Focus Fund An open ended equity scheme investing in maximum 30 stocks. The Scheme shall focus on multi cap stocks	This Open Ended Equity Scheme is suitable for investors who are seeking* <ul style="list-style-type: none"> Long-term capital growth with exposure limited to a maximum of 30 stocks from a multi cap investment universe Investment in equity and equity-related securities to form a concentrated portfolio 		Nifty 500 TRI	
DSP Natural Resources and New Energy Fund An open ended equity scheme investing in Natural Resources and Alternative Energy sector	This Open Ended Equity Scheme is suitable for investors who are seeking* <ul style="list-style-type: none"> Long-term capital growth Investment in equity and equity-related securities of natural resources companies in sectors like mining, energy, etc. and companies involved in alternative energy and energy technology and also, investment in units of overseas funds which invest in such companies overseas 		35% S&P BSE Oil & Gas Index + 30% S&P BSE Metal Index + 35% MSCI World Energy 30% Buffer 10/40 Net Total Return	
DSP NIFTY 1D Rate Liquid ETF An open ended scheme investing in Tri Party REPO, Repo in Government Securities, Reverse Repo and similar other overnight instruments. A relatively low interest rate risk and relatively low credit risk	This open ended Liquid ETF is suitable for investors who are seeking* <ul style="list-style-type: none"> Current income with high degree of liquidity Investment in Tri Party REPO, Repo in Government Securities, Reverse Repo and similar other overnight instruments 		NIFTY 1D Rate Index	
DSP World Gold Fund of Fund An open ended fund of fund scheme which invests into units/ securities issued by overseas Exchange Traded Funds (ETFs) and/or overseas funds and/or units issued by domestic mutual funds that provide exposure to Gold/Gold Mining theme.	This Scheme is suitable for investor who are seeking* <ul style="list-style-type: none"> Long-term capital growth Investment in units/securities issued by overseas Exchange Traded Funds (ETFs) and/or overseas funds and/or units issued by domestic mutual funds that provide exposure to Gold/Gold Mining theme 		FTSE Gold Mine Index (in INR terms)	

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme Name	Product Suitability	Risk-o-meter of Scheme	Name of the Benchmark	Risk-o-meter of Benchmark
<p>DSP World Mining Fund An open ended fund of fund scheme investing in BlackRock Global Funds – World Mining Fund (BGF – WMF)</p>	<p>This Scheme is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> Long-term capital growth Investment in units/securities issued by overseas Exchange Traded Funds (ETFs) and/or overseas funds and/or units issued by domestic mutual funds that provide exposure to Gold/Gold Mining theme 		<p>MSCI ACWI Metals and Mining 30% Buffer 10/40 (1994) Net Total Return Index</p>	
<p>DSP World Energy Fund An open ended fund of fund scheme investing in BlackRock Global Funds – World Energy Fund (BGF – WEF) and BlackRock Global Funds – Sustainable Energy Fund (BGF – SEF)</p>	<p>This Scheme is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> Long-term capital growth Investment in units of overseas funds which invest primarily in equity and equity related securities of companies in the energy and alternative energy sectors 		<p>50% MSCI World Energy 30% Buffer 10/40 Net Total Return + 50% MSCI World (Net) – Net & Expressed in INR</p>	
<p>DSP World Agriculture Fund An open ended fund of fund scheme investing in BlackRock Global Funds – Nutrition Fund</p>	<p>This Scheme is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> Long-term capital growth Investment in units of overseas funds which invest primarily in equity and equity related securities of companies in the agriculture value chain 		<p>MSCI ACWI Net Total Return</p>	
<p>DSP US Flexible^ Equity Fund An open ended fund of fund scheme investing in BlackRock Global Funds – US Flexible Equity Fund</p>	<p>This Open Ended Fund of Funds Scheme (Investing In US Equity Fund) is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> Long-term capital growth Investment in units of overseas funds which invest primarily in equity and equity related securities of companies domiciled in, or exercising the predominant part of their economic activity in the USA <p>^The term “Flexible” in the name of the Scheme signifies that the Investment Manager of the Underlying Fund can invest either in Growth or value investment characteristic securities placing an emphasis as the market outlook warrants.</p>		<p>Russell 1000 TR Index</p>	
<p>DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)# An open-ended fund of fund scheme investing in Global (including Indian) Equity funds/ETFs & Fixed income funds/ETFs</p>	<p>This Open Ended Fund of Funds Scheme is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> Long-term capital growth Investments in units of schemes investing in Global (including Indian) Equity funds/ETFs & Fixed income funds/ETFs. <p># Please refer to Notice cum addendum dated November 22, 2023 for change in fundamental attribute of scheme with effect from December 28, 2023.</p>		<p>MCI ACWI Net total returns index</p>	
<p>DSP Dynamic Asset Allocation Fund An open ended dynamic asset allocation fund</p>	<p>This scheme is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> Long-term capital growth Investment in equity and equity related securities including the use of equity derivatives strategies and arbitrage opportunities with balance exposure in debt and money market instruments. 		<p>CRISIL Hybrid 50+50 - Moderate Index</p>	

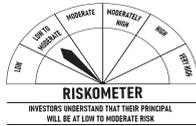
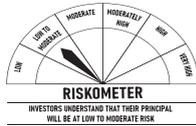
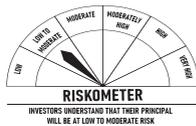
DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme Name	Product Suitability	Risk-o-meter of Scheme	Name of the Benchmark	Risk-o-meter of Benchmark
DSP Equity & Bond Fund An open ended hybrid scheme investing predominantly in equity and equity related instruments	This Open Ended aggressive hybrid scheme is suitable for investors who are seeking* • Capital growth and income over a long term investment horizon • Investment primarily in equity/ equity related securities, with balance exposure in money market and debt Securities		CRISIL Hybrid 35+65-Aggressive Index	
DSP Equity Savings Fund An open ended scheme investing in equity, arbitrage and debt	This Scheme is suitable for investors who are seeking* • Long term capital growth and income • Investment in equity and equity related securities including the use of equity derivatives strategies and arbitrage opportunities with balance exposure in debt and money market instruments		Nifty Equity Savings Index TRI	
DSP Nifty 50 Equal Weight Index Fund An open ended scheme replicating NIFTY 50 Equal Weight Index	This open ended index linked equity Scheme is suitable for investors who are seeking* • Long-term capital growth • Returns that are commensurate with the performance of NIFTY 50 Equal Weight Index TRI, subject to tracking error.		NIFTY 50 Equal Weight TRI	
DSP Nifty Next 50 Index Fund An open ended scheme replicating / tracking NIFTY NEXT 50 Index	This open ended index linked equity Scheme is suitable for investor 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 TRI	
DSP Nifty 50 Index Fund An open ended scheme replicating / tracking NIFTY 50 Index	This open ended scheme replicating/ tracking NIFTY 50 Index is suitable for investor who are seeking* • Long-term capital growth • Returns that are commensurate with the performance of NIFTY 50 Index, subject to tracking error.		NIFTY 50 (TRI)	
DSP Arbitrage Fund An open ended scheme investing in arbitrage opportunities	This open ended Scheme is suitable for investors who are seeking* • Income over a short-term investment horizon • Investment in arbitrage opportunities in the cash & derivatives segment of the equity market		NIFTY 50 Arbitrage Index	
DSP Regular Savings Fund An open ended hybrid scheme investing predominantly in debt instruments	This Open Ended conservative hybrid scheme is suitable for investors who are seeking* • Income and capital growth over a medium-term investment horizon • Investment predominantly in debt securities, with balance exposure in equity/equity-related securities		CRISIL Hybrid 85+15-Conservative Index	
DSP Liquidity Fund An open ended liquid scheme. A relatively low interest rate risk and moderate credit risk.	This Open Ended Income (Liquid) Scheme is suitable for investors who are seeking* • Income over a short-term investment horizon • Investment in money market and debt securities, with maturity not exceeding 91 days		CRISIL Liquid Debt A-I Index	

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme Name	Product Suitability	Risk-o-meter of Scheme	Name of the Benchmark	Risk-o-meter of Benchmark
<p>DSP Ultra Short Fund An open ended ultra-short term debt scheme investing in debt and money market securities such that the Macaulay duration of the portfolio is between 3 months and 6 months (please refer page no. 21 under the section "Where will the Scheme invest?" of SID for details on Macaulay's Duration). A relatively low interest rate risk and moderate credit risk.</p>	<p>This Scheme is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> Income over a short-term investment horizon Investment in money market and debt securities 	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT LOW TO MODERATE RISK</p>	<p>CRISIL Ultra Short Duration Debt A-I Index</p>	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT LOW TO MODERATE RISK</p>
<p>DSP Floater Fund An open ended debt scheme predominantly investing in floating rate instruments (including fixed rate instruments converted to floating rate exposures using swaps/derivatives). A relatively high interest rate risk and relatively low credit risk.</p>	<p>This product is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> To generate regular Income Investment predominantly in floating rate instruments (including fixed rate instruments converted to floating rate exposures) 	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT MODERATE RISK</p>	<p>CRISIL Short Duration Debt A-II Index</p>	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT LOW TO MODERATE RISK</p>
<p>DSP Savings Fund An open ended debt scheme investing in money market instruments. A relatively low interest rate risk and moderate credit risk.</p>	<p>This Scheme is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> Income over a short-term investment horizon Investment in money market instruments with maturity less than or equal to 1 year. 	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT MODERATE RISK</p>	<p>CRISIL Money Market A-I Index</p>	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT MODERATE RISK</p>
<p>DSP Gilt Fund (Erstwhile DSP Government Securities Fund)# An open ended debt scheme investing in government securities across maturity. A relatively high interest rate risk and relatively low credit risk.</p>	<p>This Open Ended Income Scheme is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> Income over a long-term investment horizon Investment in Central government securities <p>#Please refer to Notice cum addendum dated January 11, 2024 for change in fundamental attribute of scheme with effect from February 23, 2024.</p>	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT MODERATE RISK</p>	<p>Crisil Dynamic Gilt Index</p>	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT MODERATE RISK</p>
<p>DSP Short Term Fund An open ended short term debt scheme investing in debt and money market securities such that the Macaulay duration of the portfolio is between 1 year and 3 years (please refer page no. 19 under the section "Where will the Scheme invest?" for details on Macaulay's Duration). A moderate interest rate risk and relatively low credit risk</p>	<p>This Scheme is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> Income over a medium-term investment horizon Investment in money market and debt securities 	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT MODERATE RISK</p>	<p>CRISIL Short Duration Debt A-II Index</p>	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT LOW TO MODERATE RISK</p>
<p>DSP Banking & 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 relatively low credit risk.</p>	<p>This Scheme is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> Income over a short-term investment horizon Investment in money market and debt securities issued by banks and public sector undertakings, public financial institutions and Municipal Bonds 	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT MODERATE RISK</p>	<p>Nifty Banking & PSU Debt Index A-II</p>	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT LOW TO MODERATE RISK</p>
<p>DSP 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.</p>	<p>This Scheme is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> Income over a medium-term to long term investment horizon Investment predominantly in corporate bonds which are AA and below rated instruments 	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT MODERATE RISK</p>	<p>CRISIL Credit Risk Debt B-II Index</p>	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT MODERATELY HIGH RISK</p>

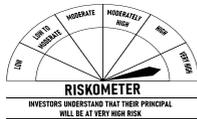
DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme Name	Product Suitability	Risk-o-meter of Scheme	Name of the Benchmark	Risk-o-meter of Benchmark
<p>DSP Strategic Bond Fund An open ended dynamic debt scheme investing across duration. A relatively high interest rate risk and moderate credit risk.</p>	<p>This Open Ended Income Scheme is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> Income over a medium to long term investment horizon Investment in actively managed portfolio of money market and debt securities 		CRISIL Dynamic Bond A-III Index	
<p>DSP Bond Fund An open ended medium term debt scheme investing in debt and money market securities such that the Macaulay duration of the portfolio is between 3 years and 4 years (please refer page no. 33 under the section "Where will the Scheme invest" for details on Macaulay's Duration). A relatively high interest rate risk and moderate credit risk.</p>	<p>This Scheme is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> Income over a medium-term investment horizon Investment in money market and debt securities 		CRISIL Medium Duration Debt A-III Index	
<p>DSP Low Duration Fund An open ended low duration debt scheme investing in debt and money market securities such that the Macaulay duration of the portfolio is between 6 months and 12 months (please refer page no. 20 under the section "Where will the Scheme invest" in the SID for details on Macaulay's Duration). A relatively low interest rate risk and moderate credit risk.</p>	<p>This Scheme is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> Income over a short-term investment horizon. Investments in money market and debt securities 		NIFTY Low Duration Debt Index A-I	
<p>DSP 10Y G-Sec Fund Open ended debt scheme investing in government securities having a constant maturity of 10 years. A relatively high interest rate risk and relatively low credit risk.</p>	<p>This Scheme is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> Income over a long-term investment horizon Investment in Government securities such that the Macaulay duration of the portfolio is similar to the 10 Years benchmark government security 		CRISIL 10 Year Gilt Index	
<p>DSP 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.</p>	<p>This open ended debt scheme is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> Income over a medium-term to long term investment horizon Investment in money market and debt securities 		CRISIL Corporate Debt A-II Index	
<p>DSP Overnight Fund An Open Ended Debt Scheme Investing in Overnight Securities. A relatively low interest rate risk and relatively low credit risk.</p>	<p>This open ended debt scheme is suitable for investor who are seeking*</p> <ul style="list-style-type: none"> reasonable returns with high levels of safety and convenience of liquidity over short term Investment in debt and money market instruments having maturity of upto 1 business day 		CRISIL Liquid Overnight Index	
<p>DSP Nifty 50 Equal Weight ETF An open ended scheme replicating/tracking NIFTY50 Equal Weight Index</p>	<p>This Product is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> Long-term capital growth Investment in equity and equity related securities covered by NIFTY50 Equal Weight Index, subject to tracking error. 		NIFTY50 Equal Weight TRI	
<p>DSP Nifty 50 ETF An open ended scheme replicating/tracking Nifty 50 Index</p>	<p>This Product is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> Long-term capital growth Investment in equity and equity related securities covered by Nifty 50 Index, subject to tracking error. 		Nifty 50 TRI	

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme Name	Product Suitability	Risk-o-meter of Scheme	Name of the Benchmark	Risk-o-meter of Benchmark
DSP Nifty Midcap 150 Quality 50 ETF An open ended scheme replicating/tracking Nifty Midcap 150 Quality 50 Index	This Product is suitable for investors who are seeking* • Long-term capital growth • Investment in equity and equity related securities covered by Nifty Midcap 150 Quality 50 Index, subject to tracking error.		Nifty Midcap 150 Quality 50 TRI	
DSP Global Innovation Fund of Fund An open ended fund of fund scheme investing in Innovation theme	This open ended Fund of Funds Scheme (Investing In Overseas Fund) is suitable for investors who are seeking* • Long-term capital growth • Investments in units of overseas funds which invest in equity and equity related securities of companies which are forefront in innovation.		MSCI All Country World Index (ACWI) - Net Total Return	
DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund An open ended target maturity index fund investing in the constituents of Nifty SDL Plus G-Sec Jun 2028 30:70 Index. A relatively high interest rate risk and relatively low credit risk.	This scheme is suitable for investor who are seeking* • Income over long term • An open ended target maturity index fund that seeks to track the performance of Nifty SDL Plus G-Sec Jun 2028 30:70 Index, subject to tracking error.		Nifty SDL Plus G-Sec Jun 2028 30:70 Index	
DSP FMP Series - 264 - 60M -17D An Close Ended Debt Scheme seek to generate returns and capital appreciation by investing in a portfolio of Debt and Money Market Securities.	This close ended income scheme is suitable for investor who are seeking* • Income over an investment horizon of 60 months and 17 days • Investments in money market and debt securities with maturities on or before the maturity of the Scheme		CRISIL Medium to Long Term Debt Index	
DSP Nifty Midcap 150 Quality 50 Index Fund An open ended scheme replicating/tracking Midcap 150 Quality 50 Index	This product is suitable for investor who are seeking* • Long-term capital growth • Investment in equity and equity related securities covered by Nifty Midcap 150 Quality 50 Index, subject to tracking error.		Nifty Midcap 150 Quality 50 TRI	
DSP Silver ETF An open ended exchange traded fund replicating/tracking domestic prices of silver	This product is suitable for investors who are seeking* • Portfolio diversification through asset allocation. • Silver exposure through investment in physical silver		Domestic Price of Physical Silver (based on London Bullion Market association (LBMA) Silver daily spot fixing price.)	
DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund An open ended target maturity index fund investing in the constituents of CRISIL SDL Plus G-Sec Apr 2033 50:50 Index. A relatively high interest rate risk and relatively low credit risk.	This scheme is suitable for investors who are seeking* • Income over long term • An open ended target maturity index fund that seeks to track the performance CRISIL SDL Plus G-Sec Apr 2033 50:50 Index, subject to tracking error.		CRISIL SDL Plus G-Sec Apr 2033 50:50 Index	
DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund An open ended target maturity index fund investing in the constituents of Nifty SDL Plus G-Sec Sep 2027 50:50 Index. A relatively high interest rate risk and relatively low credit risk.	This scheme is suitable for investors who are seeking* • Income over long term • An open ended target maturity index fund that seeks to track the performance of Nifty SDL Plus G-Sec Sep 2027 50:50 Index, subject to tracking error.		Nifty SDL Plus G-Sec Sep 2027 50:50 Index	

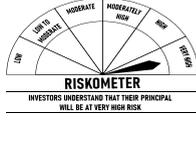
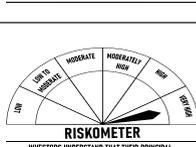
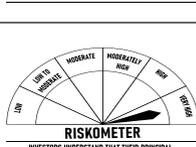
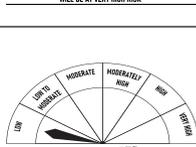
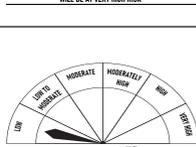
DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme Name	Product Suitability	Risk-o-meter of Scheme	Name of the Benchmark	Risk-o-meter of Benchmark
DSP NIFTY BANK ETF An open ended scheme replicating / tracking Nifty Bank Index	This product is suitable for investors who are seeking* • Long-term capital growth • Investment in equity and equity related securities covered by Nifty Bank Index, subject to tracking error.		Nifty Bank TRI	
DSP FMP Series 267 - 1246 Days A Close Ended Debt Scheme , A Relatively High Interest Rate Risk and Relatively Low Credit Risk	This close ended debt scheme is suitable for investor who are seeking* • Income over an investment horizon of 1246 days • Investments in money market and debt securities with maturities on or before the maturity of the Scheme		CRISIL Medium Duration Debt A-III Index	
DSP FMP Series 268 - 1281 Days A Close Ended Debt Scheme , A Relatively High Interest Rate Risk and Relatively Low Credit Risk	This close ended debt scheme is suitable for investor who are seeking* • Income over an investment horizon of 1281 days • Investments in money market and debt securities with maturities on or before the maturity of the Scheme		CRISIL Medium Duration Debt A-III Index	
DSP FMP Series 270 - 1144 Days A Close Ended Debt Scheme , A relatively high interest rate risk and relatively low credit risk	This close ended debt scheme is suitable for investor who are seeking* • Income over an investment horizon of 1144 days • Investments in money market and debt securities with maturities on or before the maturity of the Scheme		CRISIL Medium Duration Debt A-III Index	
DSP Gold ETF An open ended exchange traded fund replicating/tracking domestic prices of Gold	This product is suitable for investors who are seeking* • Capital appreciation over long term. • Investment in gold in order to generate returns similar to the performance of gold, subject to tracking error		Domestic Price of Physical Gold (based on London Bullion Market Association (LBMA) gold daily spot fixing price)	
DSP NIFTY IT ETF An open ended scheme replicating/tracking Nifty IT Index	This product is suitable for investors who are seeking* • Long-term capital growth • Investment in equity and equity related securities covered by Nifty IT Index, subject to tracking error.		Nifty IT TRI	
DSP S&P BSE SENSEX ETF An open ended scheme replicating/tracking S&P BSE Sensex Index	This product is suitable for investors who are seeking* • Long-term capital growth • Investment in equity and equity related securities covered by S&P BSE Sensex Index, subject to tracking error.		S&P BSE Sensex TRI	
DSP NIFTY PSU BANK ETF An open ended scheme replicating/tracking Nifty PSU Bank Index	This product is suitable for investors who are seeking* • Long-term capital growth • Investment in equity and equity related securities covered by Nifty PSU Bank Index, subject to tracking error.		Nifty PSU Bank TRI	
DSP NIFTY PRIVATE BANK ETF An open ended scheme replicating/tracking Nifty Private Bank Index	This product is suitable for investors who are seeking* • Long-term capital growth • Investment in equity and equity related securities covered by Nifty Private Bank Index, subject to tracking error.		Nifty Private Bank TRI	

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Scheme Name	Product Suitability	Risk-o-meter of Scheme	Name of the Benchmark	Risk-o-meter of Benchmark
<p>DSP Multi Asset Allocation Fund An open ended scheme investing in equity/equity related securities, debt/ money market instruments, commodity ETFs, exchange traded commodity derivatives and overseas securities</p>	<p>This scheme is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> • Long-term capital growth • Investment in a multi asset allocation fund with investments across equity and equity related securities, debt and money market instruments, commodity ETFs, exchange traded commodity derivatives, overseas securities and other permitted instruments 	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT VERY HIGH RISK</p>	<p>40% NIFTY500 TRI + 20% NIFTY Composite Debt Index + 15% Domestic Price of Physical Gold (based on London Bullion Market Association LBMA) gold daily spot fixing price) + 5% iCOMDEX Composite Index + 20% MSCI World Index</p>	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT VERY HIGH RISK</p>
<p>DSP Gold ETF Fund of Fund An open ended fund of fund scheme investing in DSP Gold ETF</p>	<p>This open ended Fund of Fund Scheme is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> • Long-term capital growth • Investments in units of DSP Gold ETF which in turn invest in Physical Gold 	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT VERY HIGH RISK</p>	<p>Domestic Price of Physical Gold (based on London Bullion Market Association (LBMA) gold daily spot fixing price)</p>	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT VERY HIGH RISK</p>
<p>DSP Banking & Financial Services Fund An open ended equity scheme investing in banking and financial services sector</p>	<p>This scheme is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> • Long-term capital growth • Investment in equity and equity related securities of banking and financial services companies 	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT VERY HIGH RISK</p>	<p>Nifty Financial Services TRI</p>	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT VERY HIGH RISK</p>
<p>DSP Nifty Smallcap250 Quality 50 Index Fund An open ended scheme replicating/ tracking Nifty Smallcap250 Quality 50 Index</p>	<p>This product is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> • Long-term capital growth • Investment in equity and equity related securities covered by Nifty Smallcap 250 Quality 50 Index, subject to tracking error. 	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT VERY HIGH RISK</p>	<p>Nifty Smallcap250 Quality 50 TRI</p>	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT VERY HIGH RISK</p>
<p>DSP Multicap Fund An open ended equity scheme investing across large cap, mid cap, small cap stocks</p>	<p>This scheme is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> • Long term capital growth • Investment in equity and equity related securities of large cap, mid cap, small cap companies 	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT VERY HIGH RISK</p>	<p>Nifty 500 Multicap 50:25:25 TRI</p>	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT VERY HIGH RISK</p>
<p>DSP Nifty Healthcare ETF An open ended scheme replicating/ tracking Nifty Healthcare Index</p>	<p>This product is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> • Long-term capital growth • Investment in equity and equity related securities covered by Nifty Healthcare Index, subject to tracking error. 	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT VERY HIGH RISK</p>	<p>Nifty Healthcare TRI</p>	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT VERY HIGH RISK</p>
<p>DSP US Treasury Fund of Fund An open ended fund of funds scheme investing in units of ETFs and/or Funds focused on US Treasury Bonds</p>	<p>This scheme is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> • Long term capital appreciation • To generate income by investing in units of ETFs and/or Funds focused on US Treasury Bonds 	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT VERY HIGH RISK</p>	<p>S&P U.S. Treasury Bond Index</p>	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT VERY HIGH RISK</p>
<p>DSP S&P BSE Liquid Rate ETF An open ended scheme replicating/ tracking S&P BSE Liquid Rate Index. A relatively low interest rate risk and relatively low credit risk</p>	<p>This Product is suitable for investor who are seeking*</p> <ul style="list-style-type: none"> • Current income with high degree of liquidity • Investment in Tri-Party REPO, Repo in Government Securities, Reverse Repo and similar other overnight instruments 	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT LOW RISK</p>	<p>S&P BSE Liquid Rate Index</p>	 <p>RISKOMETER INVESTORS UNDERSTAND THAT THEIR PRINCIPAL WILL BE AT LOW RISK</p>

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

44 Exposure in derivatives % of net assets of the schemes:

₹ in Lacs

Refer Annexure 28

2023-24

Scheme*	Position Type	Amount (Rupees in Lakhs)	Percentage to Net Assets
DSPDAAF	Short	1,09,511.82	35.60%
DSPESF	Long	227.29	0.24%
DSPESF	Short	30,991.03	32.11%
DSPAF	Short	2,72,244.37	71.45%
DSPVF	Short	5,604.53	6.94%
DSPMAF	Long	19.65	0.01%

2022-23

Scheme*	Position Type	Amount (Rupees in Lakhs)	Percentage to Net Assets
DSPDAAF	Short	91,335.43	25.46%
DSPESF	Short	16,752.35	31.24%
DSPESF	Long	68.18	0.13%
DSPAF	Short	85,596.00	73.35%
DSPVF	Short	3,475.78	5.91%

Note : *For old scheme short name refer annexure 1

45 Details of outstanding borrowing as of March 31, 2024 :

Scheme	Description	Amount Outstanding (Amount in Lakhs)	Rate of Interest	Source	Other Terms
DSPLF	TREPs	49,937.61	7.60%	Clearing Corporation of India Limited	Loan is for tenure of 6 days
DSPLF	TREPs	499.37	7.65%	Clearing Corporation of India Limited	Loan is for tenure of 6 days
DSPLF	TREPs	24,968.19	7.75%	Clearing Corporation of India Limited	Loan is for tenure of 6 days
DSPLF	TREPs	38,744.27	7.50%	Clearing Corporation of India Limited	Loan is for tenure of 7 days
DSPLF	TREPs	54,333.01	7.50%	Clearing Corporation of India Limited	Loan is for tenure of 6 days

**The borrowing outstanding as on March 31, 2024 was against the below securities:

Sr. No.	Borrowing Date	ISIN	Name of Instrument	Face Value (Rs. Lakhs)
1	26-Mar-24	IN002023X476	16/05/2024 MATURING 91 DTB	40000
2	26-Mar-24	IN002023Y359	23/05/2024 MATURING 182 DTB	40000
3	26-Mar-24	IN002023Y383	13/06/2024 MATURING 182 DTB	10000
4	26-Mar-24	IN002023X534	13/06/2024 MATURING 91 DTB	20000
5	26-Mar-24	IN002023Y375	06/06/2024 MATURING 182 DTB	5000
6	26-Mar-24	IN002023Y367	30/05/2024 MATURING 182 DTB	24500
7	26-Mar-24	IN002023X518	30/05/2024 MATURING 91 DTB	5000
8	27-Mar-24	IN002023X476	16/05/2024 MATURING 91 DTB	40000
9	27-Mar-24	IN002023Y359	23/05/2024 MATURING 182 DTB	40000
10	27-Mar-24	IN002023Y383	13/06/2024 MATURING 182 DTB	10000
11	27-Mar-24	IN002023X534	13/06/2024 MATURING 91 DTB	20000
12	27-Mar-24	IN002023Y375	06/06/2024 MATURING 182 DTB	5000
13	27-Mar-24	IN002023Y367	30/05/2024 MATURING 182 DTB	24500
14	27-Mar-24	IN002023X518	30/05/2024 MATURING 91 DTB	5000
15	28-Mar-24	IN002023X476	16/05/2024 MATURING 91 DTB	40000
16	28-Mar-24	IN002023Y359	23/05/2024 MATURING 182 DTB	40000
17	28-Mar-24	IN002023Y383	13/06/2024 MATURING 182 DTB	10000
18	28-Mar-24	IN002023X534	13/06/2024 MATURING 91 DTB	20000
19	28-Mar-24	IN002023Y375	06/06/2024 MATURING 182 DTB	5000
20	28-Mar-24	IN002023Y367	30/05/2024 MATURING 182 DTB	24500
21	28-Mar-24	IN002023X468	09/05/2024 MATURING 91 DTB	6500
22	28-Mar-24	IN002023X542	20/06/2024 MATURING 91 DTB	24200
23	28-Mar-24	IN002023X518	30/05/2024 MATURING 91 DTB	5000

Details of outstanding borrowing as of March 31, 2023 : Nil

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

46 Prior year comparatives:

For below listed Schemes as this is the first Financial Statements since the date of launch, there is no comparative for the prior year/period.

DSPGETF	DSP Gold ETF
DSPNITETF	DSP NIFTY IT ETF
DSPNPBETF	DSP NIFTY PRIVATE BANK ETF
DSPNPSUBETF	DSP NIFTY PSU BANK ETF
DSPBSEETF	DSP S&P BSE SENSEX ETF
DSPMAF	DSP Multi Asset Allocation Fund
DSPGEFOF	DSP Gold ETF Fund of Fund
DSPBFSF	DSP Banking & Financial Services Fund
DSPNS250Q50IF	DSP Nifty Smallcap250 Quality 50 Index Fund
DSPMTCF	DSP Multicap Fund
DSPNHCETF	DSP Nifty Healthcare ETF
DSPUSTFOF	DSP US Treasury Fund of Fund
DSPS&PLRETF	DSP S&P BSE Liquid Rate ETF

For below listed Schemes, as these Schemes were launched in the previous year the financials were prepared only for part of the year and therefore prior period numbers are not comparable.

DSPSETF	DSP Silver ETF
DSPNM150Q50IF	DSP Nifty Midcap 150 Quality 50 Index Fund
DSPNBETF	DSP NIFTY BANK ETF
DSPCPG2033IF	DSP Crisil SDL Plus G-Sec Apr 2033 50:50 Index Fund
DSPNSPG2027IF	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund
DSP FMP SERIES 269 - 160 Days	DSP FMP - Series 269 - 160 DAYS
DSP FMP Series 267 - 1246 Days	DSP FMP - Series 267 - 1246 Days
DSP FMP Series 268 - 1281 Days	DSP FMP - Series 268 - 1281 Days
DSP FMP Series 270 - 1144 Days	DSP FMP - Series 270 - 1144 Days

For below listed Scheme, as this Scheme matured during the year, the financials is prepared only for part of the year and therefore prior period numbers are not comparable.

DSP FMP SERIES 269 - 160 Days	DSP FMP - Series 269 - 160 DAYS
-------------------------------	---------------------------------

47 As per the direction issued in the clause 2.6 of the master circular for categorization and rationalization of all the Mutual fund schemes in order to bring about uniformity in the practice across Mutual Funds and to standardize the scheme categories and characteristics of each category read along with clause 1.14 of the same master circular, the Board of Directors of DSP Trustee Private Limited, Trustee to Fund, have approved changes in fundamental attribute of the Schemes mentioned in Annexure 27 in order to standardize them in line with the categories as prescribed by SEBI in the said circulars.**2023-24 :**

Short Name*	Full Name
DSPGF	DSP Gilt Fund (Erstwhile known as DSP Government Securities Fund)
DSPETSF (Erstwhile known as DSPTSF)	DSP ELSS Tax Saver Fund (Erstwhile known as DSP Tax Saver Fund)
DSPGAFOF (Erstwhile known as DSPGAF)	DSP Global Allocation Fund of Fund (Erstwhile known as DSP Global Allocation Fund)
DSPFRF	DSP Floater Fund

2022-23 :

Short Name*	Full Name
DSPQF	DSP Quant Fund
DSPN1DRLETF(Erstwhile known as DSPLETF)	DSP NIFTY 1D Rate Liquid ETF(Erstwhile known as DSP Liquid ETF)
DSPESF	DSP Equity Savings Fund

Note : * For old scheme short name refer Annexure 1

48 An annual charge of 2 basis points (0.02% p.a) of daily net assets, being part of total recurring expenses is set aside for investor Education and Awareness Initiatives (IEAI) in accordance with SEBI (Mutual Funds) Regulations, 1996 and guidelines issued thereunder. As per as per clause 10.1.16 (a)(i) of the master circular, the annual charge towards Investor Education and Awareness Initiative (IEAI) in case of Index funds and ETFs shall be 1 basis points wef from July 01,2022. These Funds set aside are used only for meeting expenses for investor Education and Awareness initiatives. Further, in accordance with AMFI best practice guidelines circular no 135/BP/56/2015-16 dated 20 April 2015 read with Letter No. IMD/DF2/RS/813/2016 dated January 08, 2016, 50% of such accrual is transferred to AMFI and the balance of the IEAI is transferred on periodic basis to a separate bank account maintained for the purpose.

Particulars	**Amount (in Lakhs)	
	2023-2024	2022-2023
Opening Balance	2,841.89	2,257.08
Accretion to investor education & awareness Fund including income earned on investment	2,909.75	2,473.92
Less: Utilisation towards investor education and awareness initiatives	1,928.59	775.97
Less: Amount contributed to AMFI	1,301.03	1,113.14
Closing Balance	2,522.02	2,841.89

** The amount given are at Mutual Fund Level

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

49 As on March 31, 2024, the Asset under management of DSP Liquid Fund includes investment by Investor Education Fund of DSP Mutual Fund to the tune of Rs. 2350.89 lakhs. ₹ in Lacs

50 Details of securities below investment grade or that have defaulted principal or interest as of year ended March 31, 2024.

(For all the below issuers, investor are requested to refer the Update on credit events occurred during the Financial Year 2023-24 section in the Unit Holders Reports for detailed management updates)

a. IL&FS Energy Development Company Limited and IL&FS Transportation Networks India Limited:-

Pursuant to the rating downgrade of securities of IL&FS Energy Development Company Limited (IEDCL) and IL&FS Transportation Networks India Limited (ITNL) during FY 2018-19 and default in payment of maturity proceeds by the said issuers, the securities were classified as "below investment grade or default". Claim of INR 257 crores an INR 382 crores was admitted for IEDCL & ITNL respectively under the INSOLVENCY AND BANKRUPTCY BOARD OF INDIA REGULATIONS, 2016.

Any substantial future gains from these securities will be paid to investors or credited to the scheme, as the case may be. The decision to distribute and determination of the 'substantial' amount shall be taken by DSP Trustee Private Limited.

Details of the securities in case of which issuer has defaulted beyond its maturity date.

Scheme Short Name	Security issued by	ISIN	Value considered under net receivables (i.e. value recognized in NAV in absolute terms and as % to NAV) (Rs. In Lakhs)		Total amount (including principal and interest) that is due to the scheme on that investment (Rs. In Lakhs)	Provision % (Hair cut provided by Rating agencies / Internal)	Date of Interim Distribution	Interim Distribution received (Rs. In Lakhs)
DSPEBF	IL&FS Transportation Networks Limited	INE975G08140	0.00	0.00%	5,965.00	100%	19-Oct-2023	372.00
DSPRSF	IL&FS Transportation Networks Limited	INE975G08140	0.00	0.00%	1,856.00	100%	19-Oct-2023	116.00
DSPBF	IL&FS Transportation Networks Limited	INE975G08140	0.00	0.00%	1,326.00	100%	19-Oct-2023	83.00
DSPUSF	IL&FS Transportation Networks Limited	INE975G08140	0.00	0.00%	6,628.00	100%	19-Oct-2023	413.00
DSPCRF	IL&FS Transportation Networks Limited	INE975G08140	0.00	0.00%	23,396.00	100%	19-Oct-2023	1,460.00
	IL&FS Energy Development Limited	INE938L08049	0.00	0.00%	13,862.00	100%	06-Jul-2023 & 01-Mar-2024	17.01
	IL&FS Energy Development Limited	INE938L08056	0.00	0.00%	10,645.00	100%	06-Jul-2023 & 01-Mar-2024	12.82
DSP FMP - Series 195 - 36M**	IL&FS Transportation Networks Limited	INE975G08140	0.00	0.00%	597.00	100%	19-Oct-2023	37.00
DSP FMP - Series 196 - 37M**	IL&FS Energy Development Limited	INE938L08056	0.00	0.00%	3,180.00	100%	06-Jul-2023 & 01-Mar-2024	4.14

** - DSP FMP - Series 195 - 36M and DSP FMP - Series 196 - 37M were close end funds which have been matured on April 15, 2019 and August 01,2019 respectively
The value of collateral received till the date of signing of Yearly Financial Results for Year Ended March 2024 is Nil

Please find below link for more details

<https://www.dspim.com/update-on-ilandfs>

<https://www.dspim.com/mandatory-disclosures/disclosure-under-regulation-60>

b. Coffee Day Natural Resources Private Limited:-

Coffee Day Natural Resources Private Limited (CDNRPL) failed to exercise Call Option for 690 secured NCDs held by DSP Credit Risk Fund (DSPCRF) on August 16, 2019, and the security was classified as "below investment grade or default". Thereafter, DSPCRF liquidated part of the collateral securities and further thereafter sold off the NCDs to AMC at prevailing carrying value of Rs. 37.87 Crores. The AMC sold 391 NCDs on March 31, 2023 and transferred to DSPCRF an amount of Rs. 1.45 crore, in excess of the purchase cost of Rs. 37.87 crore. The AMC now holds 299 NCDs and will transfer all future realizations from it to DSPCRF.

Please find below link for more details

<https://www.dspim.com/coffee-day-natural-resources>

<https://www.dspim.com/mandatory-disclosures/disclosure-under-regulation-60>

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

51 Pursuant to clause 14.3 of the master circular, the Fund had created separate plans in DSPSF with effect from April 22, 2016 and accordingly, entire amounts held under "Unclaimed Redemptions" and "Unclaimed Income Distribution cum Capital Withdrawal" were invested in DSPSF. The plan had separate options for unclaimed amounts up to 3 years and beyond 3 years for "Unclaimed Redemption" and "Unclaimed Income Distribution cum Capital Withdrawal". Returns were disclosed for plans up to 3 years' option and not for beyond 3 years' option since the net income earned is transferred to investor education fund to be used for purpose of investor education.

₹ in Lacs

Further, AMC introduced 'Unclaimed Plan' under DSP Overnight Fund with effect from October 29, 2021 ('Effective Date'). The Unclaimed Plan of DSP Savings Fund was discontinued and the amount as on the Effective date held in the Unclaimed Plan of DSP Savings Fund was switched to Unclaimed Plan of DSP Overnight Fund in the following manner

Sr. No.	Switch-out Option of DSP Savings Fund- Unclaimed Plan	Switch-in Option of DSP Overnight Fund- Unclaimed Plan
1	Redemption: Upto 3 years	Redemption: Upto 3 years
2	Redemption: Beyond 3 years	Redemption: Beyond 3 years
3	Income Distribution cum Capital Withdrawal ('IDCW'): Upto 3 years	Income Distribution cum Capital Withdrawal ('IDCW'): Upto 3 years
4	Income Distribution cum Capital Withdrawal ('IDCW'): Beyond 3 years	Income Distribution cum Capital Withdrawal ('IDCW'): Beyond 3 years

Accordingly, the end of the period values of previous year related to net assets, unit capital, NAV and returns have been disclosed upto 29th October, 2021 for the Unclaimed plan under DSP Savings Fund.

52 Signatories to financial statements in capacity as Fund Managers:

Fund Managers	Scheme Name
Abhishek Ghosh, Jay Kothari, Resham Jain, Vinit Sambre	DSP Mid Cap Fund
	DSP Small Cap Fund
Abhishek Singh, Jay Kothari	DSP Top 100 Equity Fund
Abhishek Singh, Jay Kothari, Kedar Karnik	DSP Equity Savings Fund
	DSP Regular Savings Fund
Abhishek Singh, Kedar Karnik	DSP Arbitrage Fund
	DSP Equity & Bond Fund
Anil Ghelani, Aparna Karnik, Diipesh Shah, Prateek Nigudkar	DSP Quant Fund
Anil Ghelani, Diipesh Shah	DSP Gold ETF Fund of Fund
	DSP NIFTY 1D Rate Liquid ETF
	DSP Nifty 50 Equal Weight ETF
	DSP Nifty 50 Equal Weight Index Fund
	DSP Nifty 50 ETF
	DSP Nifty 50 Index Fund
	DSP Nifty Bank ETF
	DSP Nifty Healthcare ETF
	DSP Nifty IT ETF
	DSP Nifty Midcap 150 Quality 50 ETF
	DSP Nifty Midcap 150 Quality 50 Index Fund
	DSP Nifty Next 50 Index Fund
	DSP Nifty Private Bank ETF
	DSP Nifty PSU Bank ETF
	DSP Nifty Smallcap250 Quality 50 Index Fund
Aparna Karnik, Jay Kothari, Prateek Nigudkar	DSP Value Fund
	DSP Multi Asset Allocation Fund
Aparna Karnik, Jay Kothari, Prateek Nigudkar, Ravi Gehani, Sandeep Yadav	DSP Flexi Cap Fund
Bhavin Gandhi	DSP Focus Fund
Bhavin Gandhi, Jay Kothari, Vinit Sambre	DSP Focus Fund
Charanjit Singh, Jay Kothari, Rohit Singhania	DSP Equity Opportunities Fund
	DSP India T.I.G.E.R Fund
Charanjit Singh, Rohit Singhania	DSP ELSS Tax Saver Fund
Chirag Dagli, Jay Kothari	DSP Healthcare Fund
	DSP Multicap Fund
Dhaval Gada, Jay Kothari	DSP Banking & Financial Services Fund
Dhaval Gada, Laukik Bagwe, Rohit Singhania	DSP Dynamic Asset Allocation Fund
Jay Kothari	DSP US Treasury Fund of Fund
	DSP World Agriculture Fund
	DSP World Energy Fund
	DSP World Gold Fund of Fund
	DSP World Mining Fund
Jay Kothari, Kedar Karnik	DSP Global Innovation Fund of Fund
Jay Kothari, Kedar Karnik, Laukik Bagwe	DSP Global Allocation Fund of Fund
	DSP US Flexible Equity Fund

DSP MUTUAL FUND
Notes to Financial Statements for the period / year ended March 31, 2024

₹ in Lacs

Fund Managers	Scheme Name
Jay Kothari, Rohit Singhania	DSP Natural Resources & New Energy Fund
Karan Mundhra, Kedar Karnik	DSP Liquidity Fund
	DSP Savings Fund
	DSP Ultra Short Fund
Karan Mundhra, Shalini Vasanta	DSP Low Duration Fund
Karan Mundhra, Shantanu Godambe	DSP Banking and PSU Debt Fund
Karan Mundhra, Vivek Ramakrishnan	DSP Bond Fund
Kedar Karnik	DSP Overnight Fund
Kedar Karnik, Shantanu Godambe	DSP Floater Fund
Laukik Bagwe	DSP FMP Series - 264 - 60M - 17D
Laukik Bagwe, Sandeep Yadav	DSP FMP Series 267 - 1246 Days
	DSP FMP Series 268 - 1281 Days
	DSP FMP Series 269 - 160 Days
	DSP FMP Series 270 - 1144 Days
	DSP Short Term Fund
Laukik Bagwe, Shantanu Godambe	DSP 10Y G-Sec Fund
	DSP CRISIL SDL Plus G-Sec Apr 2033 50:50 Index Fund
	DSP Nifty SDL Plus G-Sec Jun 2028 30:70 Index Fund
	DSP Nifty SDL Plus G-Sec Sep 2027 50:50 Index Fund
Laukik Bagwe, Vivek Ramakrishnan	DSP Corporate Bond Fund
	DSP Credit Risk Fund
Ravi Gehani	DSP Gold ETF
	DSP Silver ETF
Sandeep Yadav, Shantanu Godambe	DSP Strategic Bond Fund
Shantanu Godambe	DSP Gilt Fund

53 Recent accounting pronouncements -

i. Standard issued but not yet effective:-

The Ministry of Corporate Affairs ('MCA') notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended 31st March, 2024, MCA has not notified any new standards or amendments to the existing standards applicable to the Fund.

ii. Standard issued/amended and became effective:-

The Ministry of Corporate Affairs vide notification dated 31 March 2023 notified the Companies (Indian Accounting Standards) Amendment Rules, 2023, which amended certain accounting standards (see below), and are effective 1 April 2023:

- Disclosure of accounting policies – amendments to Ind AS 1
- Definition of accounting estimates – amendments to Ind AS 8
- Deferred tax related to assets and liabilities arising from a single transaction – amendments to Ind AS 12

The other amendments to Ind AS notified by these rules are primarily in the nature of clarifications. These amendments did not have any material impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

54 The financial statements have been approved by the Board of Directors of DSP Asset Managers Private Limited and DSP Trustee Private Limited

The Notes referred to herein form an integral part of the Balance Sheet

For Walker Chandio & Co LLP Chartered Accountants
ICAI Firm's Registration No.: 001076N/N500013

For and on behalf of Board of DSP Trustee Private Limited

For and on behalf of Board of DSP Asset Managers Private Limited

sd/- Khushroo B. Panthaky Partner Membership No.: 042423	sd/- Ms. Pravin Tripathi Director DIN 06913463	sd/- Ms. Dharmishta Raval Director DIN 02792246	sd/- Kalpen Parekh Managing Director & CEO DIN: 07925034	sd/- Dhananjay Mungale Director DIN: 00007563	sd/- Laukik Bagwe Fund Manager
sd/- Shantanu Godambe Fund Manager	sd/- Abhishek Singh Fund Manager	sd/- Kedar Karnik Fund Manager	sd/- Chirag Dagli Fund Manager	sd/- Aparna Karnik Fund Manager	sd/- Dhaval Gada Fund Manager
sd/- Jay Kothari Fund Manager	sd/- Karan Mundhra Fund Manager	sd/- Vivek Ramakrishnan Fund Manager	sd/- Shalini Vasanta Fund Manager	sd/- Prateek Nigudkar Fund Manager	sd/- Rohit Singhania Fund Manager
sd/- Charanjit Singh Fund Manager	sd/- Bhavin Gandhi Fund Manager	sd/- Ravi Gehani Fund Manager	sd/- Abhishek Ghosh Fund Manager	sd/- Vinit Sambre Fund Manager	sd/- Sandeep Yadav Fund Manager
Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	Place: Mumbai Date: 19th July, 2024	sd/- Anil Ghelani Fund Manager	sd/- Diipesh Shah Fund Manager	sd/- Resham Jain Fund Manager

**DSP MUTUAL FUND
 PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPBF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	73.785	77.9984	68.596	72.2633	66.1813	69.4769
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	11.1258	11.2269	11.0315	11.1255	11.0296	11.1223
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	12.1086	12.2623	11.2571	11.3607	11.2316	11.3342
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		5.2017		4.1579		4.2204	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		-		-		-	
(iii) Income from profit / (loss) on sale of investment to third party		(0.0509)		(1.3161)		(0.6481)	
(iv) Transfer to revenue account from past years' reserve		(0.1593)		0.0527		-	
(v) Gross Income- sum of b(i),(ii) and (iii)		5.1508		2.8418		3.5723	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.4022		0.3667		0.4233	
d. Net Income (gross income - aggregate of expenses)		4.7486		2.4751		3.1490	
e. Unrealised appreciation / (depreciation) in value of investments		0.1017		(0.1242)		0.0144	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.74%	0.40%	0.74%	0.39%	0.76%	0.40%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		8.01%		4.27%		4.59%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPBF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	73.785	77.9984	68.596	72.2633	66.1813	69.4769
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	11.165	11.2629	11.1351	11.232	11.1097	11.2041
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	12.1086	12.2623	11.6239	11.7705	11.6763	11.8251
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	68.5648	72.2323	64.9853	68.2441	63.5806	66.5051
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	10.9972	11.0937	10.8303	10.9249	10.9702	11.0656
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	11.252	11.3558	11.0286	11.1331	11.2172	11.3194
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		5,237		5,398		5,762	
l. Average Net Assets		35,156		34,173		40,627	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA		NA	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSPFCF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	84.602	92.806	62.184	67.515	63.206	67.872
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	56.784	80.805	45.424	63.97	50.18	69.963
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.874		0.550		0.397	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		9.596		4.192		4.271	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.000		0.000	
(v) Gross Income- sum of b(i),(ii) and (iii)		10.470		4.742		4.668	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		1.2360		1.0680		0.9750	
d. Net Income (gross income - aggregate of expenses)		9.2340		3.6740		3.6930	
e. Unrealised appreciation / (depreciation) in value of investments		23.4100		9.4740		14.1530	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.77%	0.74%	1.86%	0.76%	1.96%	0.84%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		31.54%		0.28%		12.33%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPFCF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	85.496	93.652	66.501	71.782	70.930	75.771
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	62.452	88.735	52.796	73.993	62.532	86.751
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	62.55	67.918	54.3060	58.4570	53.437	56.765
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	45.691	64.352	43.1140	60.2570	47.110	64.990
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		1,18,640		1,22,437		1,21,475	
l. Average Net Assets		9,06,732		7,68,676		6,64,583	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		20.11		27.45		32.94	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPLF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	3416.6965	3451.3601	3187.7275	3217.1908	3017.9732	3042.9873
	D IDCW	1001.5212	1001.5313	1000.9329	1000.9329	1000.9329	1000.9329
	W IDCW	1001.4843	1001.4942	1001.4319	1001.4339	1000.8958	1000.8958
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		478.4174		239.8126		129.6712	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		1.9804		(1.6428)		(1.4116)	
(iv) Transfer to revenue account from past years' reserve		(0.1651)		0.2320		0.1157	
(v) Gross Income- sum of b(i),(ii) and (iii)		480.3978		238.1698		128.2596	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		11.1780		6.9836		6.2195	
d. Net Income (gross income - aggregate of expenses)		469.2198		231.1862		122.0401	
e. Unrealised appreciation / (depreciation) in value of investments		1.2270		0.7512		0.0299	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.24%	0.15%	0.25%	0.15%	0.24%	0.15%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		7.14%		5.82%		3.54%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPLF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	3416.6965	3451.3601	3187.7275	3217.1908	3017.9732	3042.9873
D IDCW	D IDCW	1001.5212	1001.5313	1001.3745	1001.3818	1001.2326	1001.2409
W IDCW	W IDCW	1002.4606	1002.4735	1002.1981	1002.2145	1001.7891	1001.8137
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	NA	NA	NA	NA	NA	NA
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	3188.3595	3217.8356	3018.2805	3043.3022	2919.9215	2941.4283
D IDCW	D IDCW	1000.9329	1000.9329	1000.5990	1000.6039	1000.9174	1000.9202
W IDCW	W IDCW	1000.8958	1000.8958	1000.8958	1000.8958	1000.8958	1000.8958
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	NA	NA	NA	NA	NA	NA
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		1000		1000		1000	
k. Total unit capital		1,97,388		2,95,339		2,85,322	
l. Average Net Assets		13,27,920		12,12,761		10,31,684	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA		NA	

**DSP MUTUAL FUND
 PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPEBF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	291.353	323.173	226.803	248.983	228.344	248.071
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	27.243	62.249	23.09	49.833	25.681	52.07
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		3.026		2.275		1.975	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.000		0.000	
(iii) Income from profit / (loss) on sale of investment to third party		17.440		7.411		6.771	
(iv) Transfer to revenue account from past years' reserve		(0.2960)		0.000		0.000	
(v) Gross Income- sum of b(i),(ii) and (iii)		20.466		9.686		8.746	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		1.9840		1.8010		1.7400	
d. Net Income (gross income - aggregate of expenses)		18.4820		7.8850		7.0060	
e. Unrealised appreciation / (depreciation) in value of investments		26.9560		16.5360		24.1330	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.79%	0.75%	1.84%	0.80%	1.86%	0.84%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		26.29%		1.29%		13.12%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPEBF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	292.598	324.283	237.229	259.562	246.826	266.923
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	27.692	62.623	26.192	53.188	29.040	57.305
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	227.901	250.21	202.6650	220.6650	198.5350	213.5730
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	23.202	50.078	22.4240	45.9480	24.0720	46.6530
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		70,532		72,345		74,645	
l. Average Net Assets		8,17,093		7,39,207		7,26,020	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		16.72		27.40		33.06	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSPGF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	87.0741	92.0800	79.6088	83.7163	76.2919	79.7888
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	10.8207	10.8787	10.7364	10.7852	10.7093	10.7743
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	12.8839	13.0306	12.2581	12.3604	12.2308	12.3295
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		5.2889		3.5285		4.2817	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		2.1453		(0.7507)		(0.0282)	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.1202		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		7.4342		2.7778		4.2535	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.5089		0.4173		0.5811	
d. Net Income (gross income - aggregate of expenses)		6.9253		2.3605		3.6724	
e. Unrealised appreciation / (depreciation) in value of investments		0.4915		0.1805		(0.1543)	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.10%	0.54%	1.09%	0.54%	1.07%	0.54%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		10.49%		5.37%		5.07%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPGF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	87.0741	92.08	79.6088	83.7163	76.3782	79.8148
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	10.9621	11.0195	10.8381	10.8901	10.8196	10.8686
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	12.8839	13.0306	12.5847	12.7233	12.7336	12.8647
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	79.6462	83.7597	75.3897	78.8857	73.5587	76.5349
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	10.5904	10.6422	10.5826	10.6523	10.6246	10.6804
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	12.0769	12.1805	12.0861	12.1899	12.1838	12.2971
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		8,645		7,176		5,589	
l. Average Net Assets		64,063		41,155		44,269	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA		NA	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSPSF								
		As at 31-Mar-24			As at 31-Mar-23			As at 31-Mar-22		
		Regular	Direct	Unclaimed	Regular	Direct	Unclaimed	Regular	Direct	Unclaimed
a. Net assets value at the end of the year / period	G	48.1565	49.4812	NA	44.8628	45.9881	NA	42.7986	43.763	NA
	D IDCW	10.1077	10.1585	NA	10.1021	10.1527	NA	10.1021	10.1527	NA
	W IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	M IDCW	10.9414	10.9729	NA	10.8267	10.8538	NA	10.7828	10.8081	NA
	Q IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	IDCW	12.5339	12.5788	NA	12.0867	12.1151	NA	12.0545	12.0814	NA
	U IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA	NA	NA	NA
* Refers to computed NAV ~Plan merged during the previous year										
b. Gross Income										
(i) Income other than profit / (loss) on sale of investments			4.6021			2.6949			2.3079	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment			-			-			-	
(iii) Income from profit / (loss) on sale of investment to third party			0.0044			(0.1756)			(0.2221)	
(iv) Transfer to revenue account from past years' reserve			-			-			0.0041	
(v) Gross Income- sum of b(i),(ii) and (iii)			4.6065			2.5193			2.0858	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)			0.1806			0.1581			0.1710	
d. Net Income (gross income - aggregate of expenses)			4.4259			2.3612			1.9148	
e. Unrealised appreciation / (depreciation) in value of investments			0.0518			0.0622			0.0251	
f. If units are traded										
Highest price	G	NA	NA	NA	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.46%	0.22%	NA	0.50%	0.26%	#N/A	0.48%	0.25%	0.25%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)			8.01%			5.52%			4.09%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DPSF								
		As at 31-Mar-24			As at 31-Mar-23			As at 31-Mar-22		
		Regular	Direct	Unclaimed	Regular	Direct	Unclaimed	Regular	Direct	Unclaimed
i. NAV:										
Highest Price										
G	G	48.1565	49.4812	NA	44.8628	45.9881	NA	42.7986	43.7630	NA
D IDCW	D IDCW	10.1077	10.1585	NA	10.1038	10.1545	NA	10.1021	10.1527	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	10.9414	10.9729	NA	10.8670	10.8961	NA	10.8076	10.8346	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
IDCW	IDCW	12.5339	12.5788	NA	12.4432	12.4867	NA	12.2671	12.3065	NA
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA	NA	NA	14.0894
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA	NA	NA	10.0000
UR	UR	NA	NA	NA	NA	NA	NA	NA	NA	14.0893
UR3	UR3	NA	NA	NA	NA	NA	NA	NA	NA	10.0000
Lowest Price										
G	G	44.8897	46.0163	NA	42.6373	43.6104	NA	41.2878	42.1226	NA
D IDCW	D IDCW	10.1005	10.1512	NA	10.0433	10.0944	NA	10.0976	10.1483	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	10.8199	10.8471	NA	10.7169	10.7430	NA	10.7587	10.7824	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
IDCW	IDCW	12.0916	12.1205	NA	12.0091	12.0393	NA	12.0346	12.0606	NA
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA	NA	NA	13.7875
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA	NA	NA	10.0000
UR	UR	NA	NA	NA	NA	NA	NA	NA	NA	13.7874
UR3	UR3	NA	NA	NA	NA	NA	NA	NA	NA	10.0000
* Refers to computed NAV										
j. Face value per unit			10			10			10	
k. Total unit capital			75,286			71,331			53,029	
l. Average Net Assets			4,64,604			3,31,017			2,67,764	
m. No. of Days			366			365			365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.			NA			NA			NA	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPEOF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	500.357	551.634	351.75	384.031	341.543	369.329
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	34.7	97.613	26.517	73.861	27.936	77.163
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		4.952		3.503		3.102	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		38.544		18.367		36.998	
(iv) Transfer to revenue account from past years' reserve		0.000		0.000		0.000	
(v) Gross Income- sum of b(i),(ii) and (iii)		43.496		21.870		40.100	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		5.2520		4.3000		4.1750	
d. Net Income (gross income - aggregate of expenses)		38.2440		17.5700		35.9250	
e. Unrealised appreciation / (depreciation) in value of investments		113.8910		42.1000		51.9820	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.78%	0.80%	1.88%	0.92%	1.90%	0.96%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		36.10%		4.91%		15.96%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPEOF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	516.283	568.776	378.1850	411.7530	379.212	408.331
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	38.527	108.255	30.9330	86.0270	34.546	94.689
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	352.613	385.004	303.3520	328.7410	287.847	308.462
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	26.582	74.048	24.8120	68.6830	25.742	71.057
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		28,304		27,714		27,579	
l. Average Net Assets		9,10,730		6,91,522		6,61,344	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		20.00		18.28		20.02	

**DSP MUTUAL FUND
 PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPSTF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	42.2362	45.5426	39.4579	42.2842	38.0658	40.5423
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	10.196	10.1965	10.191	10.191	10.191	10.191
	M IDCW	11.5548	11.6493	11.4549	11.5374	11.4239	11.5034
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	12.7683	12.7935	11.9284	11.8782	11.8952	11.8434
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		3.2361		2.3359		2.5160	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		0.0385		(0.6492)		(0.3892)	
(iv) Transfer to revenue account from past years' reserve		(0.1639)		0.0010		0.0574	
(v) Gross Income- sum of b(i),(ii) and (iii)		3.2746		1.6867		2.1268	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.1985		0.1688		0.2141	
d. Net Income (gross income - aggregate of expenses)		3.0761		1.5179		1.9127	
e. Unrealised appreciation / (depreciation) in value of investments		0.0409		(0.1249)		(0.1182)	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.93%	0.31%	0.91%	0.30%	0.93%	0.30%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		7.71%		4.50%		4.63%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPSTF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	42.2362	45.5426	39.4579	42.2842	38.0658	40.5423
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	10.2176	10.2186	10.2284	10.2295	10.2198	10.2208
M IDCW	M IDCW	11.5696	11.658	11.5170	11.6044	11.4763	11.5597
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	12.7683	12.7935	12.3118	12.3331	12.3212	12.3419
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	39.4613	42.2898	37.7157	40.1937	36.7433	38.8956
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	10.1638	10.1645	10.0915	10.0964	10.1648	10.1684
M IDCW	M IDCW	11.4262	11.5133	11.3188	11.4044	11.3963	11.4725
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	11.9294	11.8798	11.7858	11.7416	11.8870	11.8349
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		67,980		74,612		72,808	
l. Average Net Assets		3,04,281		2,78,228		3,27,268	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA		NA	

**DSP MUTUAL FUND
 PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPTEF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	390.429	421.977	285.722	306.389	279.32	297.148
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	23.59	26.814	18.839	21.181	20	22.409
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		3.040		2.877		1.530	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		18.624		17.084		31.446	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.0000		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		21.664		19.961		32.976	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		3.6660		3.1250		3.0680	
d. Net Income (gross income - aggregate of expenses)		17.9980		16.8360		29.9080	
e. Unrealised appreciation / (depreciation) in value of investments		62.2770		20.4140		31.0580	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		2.02%	1.23%	2.08%	1.29%	2.08%	1.31%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		32.88%		4.48%		12.00%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPTEF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	391.414	422.81	304.880	326.094	305.9190	324.3190
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	25.807	29.23	21.830	24.591	24.2530	27.1320
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	286.784	307.548	247.186	263.426	247.8090	261.7540
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	18.909	21.262	17.699	19.866	19.5400	21.8900
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		16,141		16,941		18,222	
l. Average Net Assets		3,06,866		2,63,674		2,79,193	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		20.43		19.77		25.87	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPCRF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	39.7102	42.9322	34.3423	36.8502	33.031	35.141
	D IDCW	10.2559	10.2567	10.2505	10.2505	10.2505	10.2505
	W IDCW	10.2564	10.257	10.251	10.251	10.251	10.251
	M IDCW	10.7982	10.8649	10.6776	10.7318	11.273	11.3258
	Q IDCW	11.1451	11.2694	10.9013	10.997	11.5091	11.6002
	IDCW	13.3295	13.4813	11.5277	11.5715	12.1736	12.2156
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		5.8295		2.9188		1.9151	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		(0.1448)		(0.6930)		(6.9383)	
(iv) Transfer to revenue account from past years' reserve		(0.3836)		0.0979		8.5377	
(v) Gross Income- sum of b(i),(ii) and (iii)		5.6847		2.2258		(5.0232)	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.3514		0.4812		0.4272	
d. Net Income (gross income - aggregate of expenses)		5.3333		1.7446		(5.4504)	
e. Unrealised appreciation / (depreciation) in value of investments		(0.3044)		(0.5708)		(0.2673)	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.15%	0.40%	1.53%	0.69%	1.64%	0.79%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		15.68%		5.16%		10.39%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPCRF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	39.7102	42.9322	34.3423	36.8502	33.0310	35.1410
D IDCW	D IDCW	10.2559	10.2567	10.2522	10.2525	10.2505	10.2505
W IDCW	W IDCW	10.2741	10.2755	10.3272	10.3290	10.2777	10.2788
M IDCW	M IDCW	11.552	11.62	11.2802	11.3340	11.2730	11.3258
Q IDCW	Q IDCW	11.9371	12.0677	11.5164	11.6085	11.5091	11.6002
IDCW	IDCW	13.3295	13.4813	12.5618	12.7109	12.1736	12.2156
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	34.3642	36.8768	32.6971	34.8091	30.2780	31.9415
D IDCW	D IDCW	10.2352	10.2355	10.1404	10.1468	10.2308	10.2314
W IDCW	W IDCW	10.2357	10.2359	10.1419	10.1476	10.2371	10.2396
M IDCW	M IDCW	10.6765	10.7311	10.4928	10.5436	10.5589	10.6078
Q IDCW	Q IDCW	10.8984	10.9951	10.7934	10.8850	10.7834	10.8668
IDCW	IDCW	11.535	11.5798	11.5201	11.5632	11.4183	11.4573
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		5,153		6,150		8,349	
l. Average Net Assets		19,925		24,046		26,037	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA		NA	

**DSP MUTUAL FUND
 PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPRSF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	51.6623	57.6955	45.3274	50.3031	44.1996	48.7286
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	11.2692	13.7689	10.6411	12.7562	11.2428	13.2204
	Q IDCW	11.6983	13.7770	10.9019	12.6488	11.527	13.1456
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		2.7181		2.3668		2.0931	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		1.3604		0.7987		2.2872	
(iv) Transfer to revenue account from past years' reserve		(0.5439)		0.0519		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		4.0785		3.1655		4.3803	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.4644		0.4454		0.6617	
d. Net Income (gross income - aggregate of expenses)		3.6141		2.7201		3.7186	
e. Unrealised appreciation / (depreciation) in value of investments		2.2699		0.0364		1.5030	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.14%	0.51%	1.18%	0.52%	1.89%	0.55%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		14.30%		3.54%		8.40%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPRSF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	51.6623	57.6955	45.4445	50.3687	44.3104	48.8084
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	11.2735	13.7689	11.3121	13.3030	11.7698	13.6674
Q IDCW	Q IDCW	11.6983	13.777	11.5980	13.2278	12.2343	13.7732
IDCW	IDCW	NA	NA	NA	NA	NA	NA
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	45.4191	50.4076	42.4267	46.8384	41.2221	44.8527
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	10.6626	12.7827	10.5880	12.5641	11.0753	13.0050
Q IDCW	Q IDCW	10.9239	12.6751	10.8474	12.5342	11.4590	12.9950
IDCW	IDCW	NA	NA	NA	NA	NA	NA
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		4,113		4,922		5,712	
l. Average Net Assets		18,139		20,269		21,375	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		22.09		19.16		21.85	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPITF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	265.352	284.742	160.968	171.218	142.761	150.57
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	27.146	49.468	17.909	32.359	17.288	30.893
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		1.413		1.471		0.999	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		21.736		7.578		8.728	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.000		0.000	
(v) Gross Income- sum of b(i),(ii) and (iii)		23.149		9.049		9.727	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		2.5700		1.9430		1.5800	
d. Net Income (gross income - aggregate of expenses)		20.5790		7.1060		8.1470	
e. Unrealised appreciation / (depreciation) in value of investments		68.0220		24.7420		21.4740	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		2.05%	1.17%	2.24%	1.39%	2.36%	1.62%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		51.26%		14.11%		24.85%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPITF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	266.487	285.779	169.082	179.400	152.122	160.186
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	28.764	52.362	20.475	36.811	20.569	36.622
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	161.678	171.985	129.2420	136.5700	107.304	112.398
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	17.988	32.504	15.6510	28.0200	14.509	25.697
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		19,358		18,480		18,153	
l. Average Net Assets		2,55,085		1,66,270		1,24,391	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		29.27		19.44		20.04	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPUSF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	3124.1899	3366.3947	2923.5534	3127.5407	2789.0693	2962.3856
	D IDCW	1006.0125	1005.9755	1005.4914	1005.3951	1005.4914	1005.3951
	W IDCW	1005.5662	1005.6262	1005.0453	1005.046	1005.0453	1005.046
	M IDCW	1072.7201	1080.1218	1062.4017	1068.575	1058.0673	1063.4346
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	1121.7112	1133.92	1098.5162	1107.9315	1092.7775	1101.4173
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		244.5794		178.6928		151.0826	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		1.8501		(19.9243)		(35.0726)	
(iv) Transfer to revenue account from past years' reserve		(0.2312)		2.9498		5.9317	
(v) Gross Income- sum of b(i),(ii) and (iii)		246.4295		158.7685		116.0100	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		25.1325		22.1064		20.3229	
d. Net Income (gross income - aggregate of expenses)		221.2970		136.6621		95.6871	
e. Unrealised appreciation / (depreciation) in value of investments		4.3077		0.7005		(1.9929)	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.02%	0.30%	1.02%	0.30%	1.00%	0.30%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		7.64%		5.55%		4.00%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPUSF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	3124.1899	3366.3947	2923.5534	3127.5407	2789.0693	2962.3856
D IDCW	D IDCW	1006.0125	1005.9755	1005.6565	1005.5806	1005.4914	1005.3951
W IDCW	W IDCW	1006.448	1006.5708	1006.5867	1006.7030	1006.0614	1006.1779
M IDCW	M IDCW	1072.7201	1080.1218	1065.7221	1072.5205	1060.3242	1066.2463
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	1121.7112	1133.92	1111.7125	1122.9732	1100.5976	1110.9822
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	2925.3833	3129.6813	2790.0187	2963.8489	2707.2741	2855.6632
D IDCW	D IDCW	1005.4914	1005.3951	1003.3294	1003.3124	1005.1976	1005.1399
W IDCW	W IDCW	1005.0453	1005.046	1003.2311	1003.3904	1004.9025	1004.9220
M IDCW	M IDCW	1061.8738	1068.0718	1055.6409	1061.1222	1056.0223	1060.9330
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	1098.6813	1108.2304	1093.1495	1101.9613	1090.1706	1098.1968
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		1000		1000		1000	
k. Total unit capital		80,418		92,733		1,17,002	
l. Average Net Assets		2,62,968		2,70,569		3,52,349	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA		NA	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSPMCF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	116.27	127.715	82.29	89.554	86.201	92.875
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	26.203	60.169	20.125	45.868	22.922	51.724
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		1.217		0.990		0.692	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		16.452		4.665		10.588	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.0000		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		17.669		5.655		11.280	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		1.6190		1.3340		1.2910	
d. Net Income (gross income - aggregate of expenses)		16.0500		4.3210		9.9890	
e. Unrealised appreciation / (depreciation) in value of investments		32.7100		11.8240		19.1520	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.70%	0.78%	1.78%	0.78%	1.80%	0.82%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		35.10%		(2.60)%		12.60%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPMCF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	121.536	133.245	91.801	99.364	97.635	104.723
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	29.722	68.245	24.411	55.338	28.977	65.035
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	82.567	89.862	75.1940	81.1970	75.135	80.205
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	20.192	46.026	19.7140	44.9290	21.298	48.027
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		1,42,983		1,63,598		1,67,818	
l. Average Net Assets		15,01,193		13,62,537		13,35,367	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		18.35		23.73		25.42	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPTSF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	112.514	123.468	80.185	87.186	80.068	86.225
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	22.413	77.682	17.656	56.53	19.476	57.744
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		1.3070		0.9770		0.9000	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		10.9060		5.1590		9.5980	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.0000		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		12.2130		6.1360		10.4980	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		1.1820		1.0160		0.9860	
d. Net Income (gross income - aggregate of expenses)		11.0310		5.1200		9.5120	
e. Unrealised appreciation / (depreciation) in value of investments		26.6120		10.0970		15.1060	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.68%	0.76%	1.78%	0.82%	1.80%	0.85%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		35.01%		2.00%		20.97%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPTSF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	115.773	126.965	86.371	93.647	85.152	91.297
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	23.155	79.883	20.049	61.200	21.548	61.974
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	80.447	87.477	70.1500	75.7100	64.044	68.3360
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	17.714	56.719	16.6520	50.2900	16.987	47.1670
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		1,50,369		1,54,435		1,52,707	
l. Average Net Assets		12,22,202		10,03,301		9,34,407	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		23.95		17.51		18.07	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DPSBF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	3064.6372	3238.6764	2779.0669	2918.0111	2705.4702	2822.5567
	D IDCW	1069.14	NA	1068.7996	1049.0638	1068.4697	1048.7298
	W IDCW	1055.8436	NA	1055.5075	1055.5295	1055.5075	1055.5114
	M IDCW	1069.7006	1079.3846	1061.713	1070.326	1059.2826	1066.2306
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	1351.6504	2206.5942	1225.6997	1988.1133	1221.6994	1923.0752
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		181.1826		195.9713		195.9713	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		76.5590		(27.8429)		(27.8429)	
(iv) Transfer to revenue account from past years' reserve		0.0000		19.4721		19.4721	
(v) Gross Income- sum of b(i),(ii) and (iii)		257.7416		168.1284		168.1284	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		18.3629		26.9678		26.9678	
d. Net Income (gross income - aggregate of expenses)		239.3787		141.1606		141.1606	
e. Unrealised appreciation / (depreciation) in value of investments		14.9771		(4.5415)		(4.5415)	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.16%	0.52%	1.13%	0.49%	1.11%	0.48%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)						5.24%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPSBF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	3064.6372	3238.6764	2779.0669	2918.0111	2706.3044	2823.3790
D IDCW	D IDCW	1069.14	1049.7042	1068.9683	1049.2346	1068.7996	1049.0500
W IDCW	W IDCW	1064.3869	1170	1057.9753	1058.8828	1059.5408	1059.6528
M IDCW	M IDCW	1084.4234	1094.1713	1068.4185	1076.9879	1068.7747	1076.0642
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	1351.6504	2206.5942	1252.7158	1988.1133	1270.6001	1923.6354
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	2781.4711	2920.6705	2678.5521	2796.2000	2607.7610	2703.8712
D IDCW	D IDCW	1055.2519	1049.4695	1057.8389	1038.9366	1053.2334	1035.6598
W IDCW	W IDCW	1042.131	976.6667	1045.0025	1045.6508	1042.3503	1044.0170
M IDCW	M IDCW	1048.9126	1057.8544	1048.7433	1056.2744	1048.9862	1056.8345
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	1226.7605	1989.9252	1209.5439	1905.1176	1220.7445	1842.2092
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		1000		1000		1000	
k. Total unit capital		29,404		18,395		19,107	
l. Average Net Assets		73,429		50,156		68,173	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA		NA	

**DSP MUTUAL FUND
 PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPWGF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	17.5155	18.5678	17.9516	18.9095	19.0662	19.9547
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	11.1514	11.6523	11.9682	12.5099	13.2897	13.891
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.0590		0.0148		0.0245	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		(0.0107)		(0.0116)		0.0745	
(iv) Transfer to revenue account from past years' reserve		(1.6008)		0.0000		1.8404	
(v) Gross Income- sum of b(i),(ii) and (iii)		0.0483		0.0032		0.0990	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.1785		0.1579		0.1889	
d. Net Income (gross income - aggregate of expenses)		(0.1302)		(0.1547)		(0.0899)	
e. Unrealised appreciation / (depreciation) in value of investments		0.8621		0.8487		1.5565	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.35%	0.72%	# 1.31%	# 0.67%	# 1.38%	# 0.71%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		-0.04%		(4.58)%		11.95%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPWGF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	19.6049	20.6561	19.8886	20.8225	20.3780	21.2072
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	13.0705	13.6654	13.8629	14.4951	14.9554	15.5638
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	14.2992	15.1462	12.2541	12.8679	15.6719	16.3381
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	9.5332	10.0202	8.5415	8.9577	11.5017	11.9904
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		46,005		49,738		50,025	
l. Average Net Assets		78,811		77,566		90,544	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA		NA	

**DSP MUTUAL FUND
 PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPSCF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	156.395	169.882	108.32	116.641	110.061	117.443
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	50.858	55.399	38.264	41.315	42.32	45.209
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		1.7610		1.275		1.000	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		21.289		8.092		14.187	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.000		0.000	
(v) Gross Income- sum of b(i),(ii) and (iii)		23.050		9.367		15.187	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		2.1940		1.7760		1.7140	
d. Net Income (gross income - aggregate of expenses)		20.8560		7.5910		13.4730	
e. Unrealised appreciation / (depreciation) in value of investments		60.2130		33.6110		44.3190	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.75%	0.88%	1.86%	0.95%	1.88%	1.01%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		35.41%		0.26%		32.83%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPSCF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	165.914	180.087	117.557	125.966	119.231	126.998
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	58.577	63.722	45.203	48.489	51.212	54.584
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	109.327	117.733	95.019	101.598	78.624	83.190
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	38.619	41.702	36.536	39.109	33.771	35.755
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		84,141		83,114		80,068	
l. Average Net Assets		11,89,601		8,86,769		8,04,659	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		16.65		15.74		18.85	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSPNRNEF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	81.571	89.448	56.367	61.146	57.84	62.033
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	28.274	33.367	21.26	24.786	23.646	27.359
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		1.730		2.168		1.400	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		6.202		4.491		7.291	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.000		0.000	
(v) Gross Income- sum of b(i),(ii) and (iii)		7.932		6.659		8.691	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		1.0330		0.966		0.812	
d. Net Income (gross income - aggregate of expenses)		6.899		5.693		7.879	
e. Unrealised appreciation / (depreciation) in value of investments		28.108		11.012		15.959	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		2.09%	1.01%	2.14%	1.00%	2.15%	0.97%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		39.84%		(2.45)%		30.08%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPNRNEF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	82.973	90.912	60.089	64.497	58.237	62.454
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	31.295	36.852	24.565	28.446	26.290	30.263
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	56.393	61.18	45.374	48.792	43.660	46.295
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	21.269	24.8	18.550	21.519	19.790	22.646
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		12,404		12,344		14,766	
l. Average Net Assets		78,078		71,434		72,687	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		21.57		10.76		7.58	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPWEF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	17.8757	18.6776	17.8309	18.5172	16.3153	16.8404
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	13.0368	14.4127	13.7315	15.0124	13.2217	14.4003
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.0197		0.0122		0.0201	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		0.5189		(0.0029)		2.5204	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.0000		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		0.5386		0.0093		2.5405	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.1558		0.1235		0.1271	
d. Net Income (gross income - aggregate of expenses)		0.3828		(0.1142)		2.4134	
e. Unrealised appreciation / (depreciation) in value of investments		2.2899		2.0855		0.3973	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.20%	0.59%	# 1.20%	# 0.59%	# 1.22%	# 0.58%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		1.13%		10.71%		4.76%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPWEF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	18.8002	19.5597	17.8309	18.5172	18.4819	19.0292
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	14.4779	15.8576	14.3746	15.7396	15.8065	17.1587
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	14.9229	15.5509	13.5200	13.9789	14.4847	14.9411
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	11.492	12.6076	10.9565	11.9535	11.7382	12.7762
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		7,548		9,403		9,547	
l. Average Net Assets		15,425		14,852		15,396	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA		NA	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSPWMF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	15.699	16.7514	16.6159	17.6172	18.0895	19.0454
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	14.9512	16.7514	16.6159	17.6172	18.0895	19.0454
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.0201		0.0163		0.0196	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		0.9475		0.2016		0.2386	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.0000		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		0.9676		0.2179		0.2582	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.1314		0.1124		0.1107	
d. Net Income (gross income - aggregate of expenses)		0.8362		0.1055		0.1475	
e. Unrealised appreciation / (depreciation) in value of investments		4.0455		4.9195		6.6942	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.10%	0.47%	# 1.17%	# 0.47%	# 1.18%	# 0.50%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		(5.27)%		(9.07)%		31.83%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPWMF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	17.3728	18.4257	18.5392	19.5258	18.2317	19.1925
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	17.3728	18.4257	18.5392	19.5258	18.2317	19.1925
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	14.1387	15.0485	12.1811	12.8496	12.6081	13.2253
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	13.5266	15.0485	12.1811	12.8496	12.6081	13.2253
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		9,384		11,400		11,095	
l. Average Net Assets		17,147		17,311		16,351	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA		NA	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSPFF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	44.051	48.522	31.528	34.366	32.797	35.368
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	19.233	36.994	14.964	28.437	16.959	31.73
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.501		0.361		0.313	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		6.383		2.172		7.529	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.000		0.000	
(v) Gross Income- sum of b(i),(ii) and (iii)		6.884		2.533		7.842	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.747		0.645		0.664	
d. Net Income (gross income - aggregate of expenses)		6.137		1.888		7.178	
e. Unrealised appreciation / (depreciation) in value of investments		12.536		5.188		7.659	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		2.09%	1.04%	2.15%	1.08%	2.12%	1.05%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		34.64%		(1.57)%		13.08%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPFF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	45.469	50.025	34.991	37.920	35.875	38.605
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	21.411	41.055	18.093	34.019	20.699	38.605
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	31.649	34.5	28.3320	30.6270	28.890	30.846
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	15.022	28.548	14.6100	27.4760	15.610	29.186
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		50,681		55,661		59,894	
l. Average Net Assets		2,00,778		1,84,760		2,07,433	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		40.66		26.62		29.16	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSPWAF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	18.3183	18.973	19.5995	20.2002	21.9696	22.5775
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	11.8243	17.3589	13.3103	18.4818	15.6921	20.6568
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.0297		0.0304		0.0267	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		0.3479		2.6804		0.1430	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.0000		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		0.3776		2.7108		0.1697	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.2941		0.6280		0.3621	
d. Net Income (gross income - aggregate of expenses)		0.0835		2.0828		(0.1924)	
e. Unrealised appreciation / (depreciation) in value of investments		0.7039		1.8228		3.9335	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.58%	1.10%	# 1.64%	# 1.35%	# 1.70%	# 1.46%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		(6.64)%		(10.74)%		(3.38)%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPWAF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	19.9781	20.5944	22.1726	22.7895	24.4443	25.0656
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	13.5674	18.8425	15.8371	20.8508	17.4597	22.9333
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	16.7566	17.3156	17.6828	18.1977	19.7835	20.3263
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	11.3797	15.8425	12.6302	16.6496	14.1307	18.5971
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		924		1,265		2,901	
l. Average Net Assets		1,967		5,283		6,620	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA		NA	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSPUSFEF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	53.2603	57.757	42.0108	45.1766	42.2932	45.0826
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	26.6811	50.9267	22.1786	41.9214	23.4792	41.8654
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.0460		0.0487		0.0536	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		1.8595		0.3654		0.3249	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.0000		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		1.9055		0.4141		0.3785	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.5482		0.4527		0.4411	
d. Net Income (gross income - aggregate of expenses)		1.3573		(0.0386)		(0.0626)	
e. Unrealised appreciation / (depreciation) in value of investments		23.5432		11.5078		12.2125	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.54%	0.70%	# 1.61%	# 0.73%	# 1.69%	# 0.79%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		25.76%		1.15%		12.02%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPUSFEF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	53.2666	57.7599	43.4724	46.6922	43.0595	45.7761
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	27.5406	52.4738	24.1338	43.3600	25.1516	44.5827
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	41.927	45.0929	36.6045	39.0914	38.2940	40.5037
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	22.1344	41.8437	20.3211	36.3018	22.3680	39.4478
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		16,138		17,921		16,831	
l. Average Net Assets		79,380		70,609		59,889	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA		NA	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSPBPDF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	21.7979	22.4918	20.2306	20.8225	19.4528	19.9718
	D IDCW	10.1651	10.1653	10.16	10.16	10.16	10.16
	W IDCW	10.1651	10.1653	10.16	10.16	10.16	10.16
	M IDCW	10.3372	10.3472	10.2103	10.2164	10.1866	10.1913
	Q IDCW	10.4451	10.4536	10.1955	10.1962	10.1694	10.1701
	IDCW	10.9859	11.0143	10.196	10.1969	10.1695	10.1703
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		1.6811		1.2685		1.3538	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		0.0453		(0.4534)		(0.0914)	
(iv) Transfer to revenue account from past years' reserve		(0.1092)		0.0540		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		1.7264		0.8151		1.2624	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.0944		0.0853		0.1018	
d. Net Income (gross income - aggregate of expenses)		1.6320		0.7298		1.1606	
e. Unrealised appreciation / (depreciation) in value of investments		0.0412		(0.0807)		(0.1392)	
f. If units are traded							
Highest price							
	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price							
	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.58%	0.33%	0.58%	0.33%	0.57%	0.33%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		7.99%		4.40%		4.40%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPBPDF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	21.7979	22.4918	20.2306	20.8225	19.4528	19.9718
D IDCW	D IDCW	10.1651	10.1653	10.1618	10.1619	10.1600	10.1600
W IDCW	W IDCW	10.1917	10.1922	10.2020	10.2024	10.1929	10.1933
M IDCW	M IDCW	10.3699	10.3798	10.2714	10.2790	10.2329	10.2352
Q IDCW	Q IDCW	10.4451	10.4536	10.3137	10.3204	10.3258	10.3394
IDCW	IDCW	10.9859	11.0143	10.5592	10.5862	10.6186	10.6461
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	20.2414	20.834	19.3054	19.8259	18.7569	19.2104
D IDCW	D IDCW	10.1219	10.1222	10.0786	10.0809	10.1233	10.1244
W IDCW	W IDCW	10.1219	10.1222	10.0787	10.0809	10.1277	10.1289
M IDCW	M IDCW	10.188	10.1958	10.1094	10.1168	10.1589	10.1597
Q IDCW	Q IDCW	10.1426	10.1445	10.0923	10.0958	10.1416	10.1427
IDCW	IDCW	10.2015	10.2025	10.0925	10.0960	10.1628	10.1634
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		1,06,672		1,25,166		1,35,003	
l. Average Net Assets		2,48,458		2,51,541		3,25,010	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA		NA	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPDAAF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	23.528	26.54	19.627	21.874	19.588	21.566
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	12.925	14.854	11.275	12.732	11.851	13.147
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.788		0.645		0.422	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.000		0.000	
(iii) Income from profit / (loss) on sale of investment to third party		2.825		1.949		0.615	
(iv) Transfer to revenue account from past years' reserve		-0.066		0.036		0.023	
(v) Gross Income- sum of b(i),(ii) and (iii)		3.613		2.594		1.037	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.452		0.413		0.323	
d. Net Income (gross income - aggregate of expenses)		3.161		2.181		0.714	
e. Unrealised appreciation / (depreciation) in value of investments		1.602		-0.037		1.523	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.93%	0.72%	1.89%	0.67%	1.97%	0.65%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		20.49%		2.35%		6.72%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPDAAF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	23.61	26.61	20.417	22.605	20.1540	22.1270
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	13.015	14.905	12.089	13.517	12.5000	13.7540
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	NA	NA	NA	NA	NA	NA
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	19.659	21.912	18.461	20.377	18.3800	19.9800
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	11.293	12.755	11.073	12.327	11.4500	12.6880
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	NA	NA	NA	NA	NA	NA
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		1,29,588		1,81,676		2,38,200	
l. Average Net Assets		3,33,032		4,32,366		4,22,621	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		17.93		31.66		33.58	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPGAF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	19.3771	20.3453	16.7804	17.511	16.7156	17.3289
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	15.9246	17.4653	14.5039	15.0322	15.0557	15.5807
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.0248		0.0188		0.0221	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		0.9262		0.8027		0.2814	
(iv) Transfer to revenue account from past years' reserve		(0.3450)		0.0000		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		0.9510		0.8215		0.3035	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.1786		0.1644		0.1389	
d. Net Income (gross income - aggregate of expenses)		0.7724		0.6571		0.1646	
e. Unrealised appreciation / (depreciation) in value of investments		4.2017		1.4964		1.4815	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.22%	0.60%	# 1.25%	# 0.61%	# 1.34%	# 0.66%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		15.54%		0.29%		-0.59%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPGAF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	19.3789	20.3461	17.1284	17.8578	17.7564	18.3702
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	16.185	17.4659	15.4275	16.0562	16.8576	17.4342
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	16.4509	17.226	15.1449	15.7575	16.0703	16.6554
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	14.2191	14.7876	13.6410	14.1678	14.4745	14.9751
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		2,980		4,034		6,152	
l. Average Net Assets		5,995		8,089		10,061	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA		NA	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSP10YGF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	19.5527	19.9805	18.0354	18.3925	17.5052	17.8138
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	10.6789	10.5166	10.5999	10.4356	10.3987	10.2533
	Q IDCW	11.1166	11.0624	10.8363	10.7765	10.6405	10.5958
	IDCW	11.2165	11.439	10.3459	10.5298	10.3005	10.4165
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		1.4135		1.1802		0.9384	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		0.3306		(1.6418)		(0.4216)	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.8077		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		1.7441		(0.4616)		0.5168	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.0807		0.0629		0.0582	
d. Net Income (gross income - aggregate of expenses)		1.6634		(0.5245)		0.4586	
e. Unrealised appreciation / (depreciation) in value of investments		0.1470		0.1313		(0.7065)	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.50%	0.30%	0.52%	0.30%	0.51%	0.30%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		8.68%		2.76%		0.29%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSP10YGF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	19.5527	19.9805	18.0524	18.4096	17.8522	18.1380
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	10.8017	10.6359	10.7082	10.5807	10.6892	10.5247
Q IDCW	Q IDCW	11.2102	11.1527	10.9572	10.9130	11.0382	10.9907
IDCW	IDCW	11.2165	11.439	10.6071	10.7491	10.5893	10.7143
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	18.0418	18.3994	16.8356	17.1398	17.2564	17.5552
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	10.4524	10.2918	10.0009	9.8653	10.2509	10.1044
Q IDCW	Q IDCW	10.716	10.6582	10.2334	10.1948	10.4892	10.4420
IDCW	IDCW	10.3497	10.5338	9.9065	10.0223	10.2358	10.3700
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		2,518		2,841		3,247	
l. Average Net Assets		5,058		4,914		5,072	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA		NA	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSPLDF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	18.0907	18.6094	16.8862	17.3145	16.1017	16.4597
	D IDCW	10.1869	10.1325	10.1814	10.1268	10.1814	10.1268
	W IDCW	10.1323	10.1326	10.1269	10.1269	10.1269	10.1269
	M IDCW	10.6084	11.7493	10.5016	11.6257	10.4583	11.5759
	Q IDCW	10.858	10.8945	10.6223	10.647	10.5637	10.5852
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		1.1261		1.1699		1.1916	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		0.0356		(0.2745)		(0.3263)	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.0834		0.0170	
(v) Gross Income- sum of b(i),(ii) and (iii)		1.1617		0.8954		0.8653	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.0602		0.0794		0.0839	
d. Net Income (gross income - aggregate of expenses)		1.1015		0.8160		0.7814	
e. Unrealised appreciation / (depreciation) in value of investments		0.0243		0.0091		(0.0751)	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.62%	0.30%	0.62%	0.31%	0.59%	0.30%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		7.51%		5.26%		4.19%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPLDF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	18.0907	18.6094	16.8862	17.3145	16.1017	16.4597
D IDCW	D IDCW	10.1869	10.1325	10.1832	10.1287	10.1814	10.1268
W IDCW	W IDCW	10.1425	10.1429	10.1493	10.1498	10.1410	10.1414
M IDCW	M IDCW	10.6084	11.7493	10.5417	11.6724	10.4843	11.6048
Q IDCW	Q IDCW	10.858	10.8945	10.7538	10.7856	10.6481	10.6758
IDCW	IDCW	NA	NA	NA	NA	NA	NA
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	16.8959	17.325	16.0818	16.4441	15.5356	15.8355
D IDCW	D IDCW	10.1762	10.1217	10.1450	10.0909	10.1745	10.1202
W IDCW	W IDCW	10.1217	10.1218	10.0949	10.0956	10.1246	10.1249
M IDCW	M IDCW	10.4958	11.6194	10.4193	11.5332	10.4363	11.5500
Q IDCW	Q IDCW	10.6238	10.6491	10.5506	10.5752	10.5388	10.5586
IDCW	IDCW	NA	NA	NA	NA	NA	NA
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		2,27,415		1,83,919		2,04,078	
l. Average Net Assets		3,56,694		3,45,282		4,12,397	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA		NA	

**DSP MUTUAL FUND
 PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPEF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	19.145	21.222	16.64	18.294	16.103	17.551
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	13.386	16.311	12.292	14.716	12.633	14.852
	Q IDCW	13.458	16.309	12.233	14.593	12.579	14.737
	IDCW	11.848	13.016	10.998	11.915	12.102	12.877
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.428		0.501		0.356	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.000		0.000	
(iii) Income from profit / (loss) on sale of investment to third party		0.069		0.867		2.021	
(iv) Transfer to revenue account from past years' reserve		(0.001)		0.026		0.035	
(v) Gross Income- sum of b(i),(ii) and (iii)		0.497		1.368		2.377	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.152		0.178		0.283	
d. Net Income (gross income - aggregate of expenses)		0.345		1.190		2.094	
e. Unrealised appreciation / (depreciation) in value of investments		2.368		1.025		2.029	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.40%	0.57%	1.43%	0.54%	2.10%	0.73%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		15.18%		4.64%		10.21%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPESF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	19.145	21.222	16.8240	18.4630	16.342	*17.785
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	13.386	16.311	12.7600	15.0390	13.224	15.379
Q IDCW	Q IDCW	13.458	16.309	12.7670	15.0480	13.300	15.393
IDCW	IDCW	12.579	13.728	12.6430	13.5460	13.786	14.603
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	16.666	18.325	15.5930	17.0280	14.668	15.791
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	12.311	14.74	12.1100	14.2870	12.098	13.949
Q IDCW	Q IDCW	12.252	14.617	12.1070	14.2450	12.167	13.962
IDCW	IDCW	11.015	11.935	10.9150	11.8250	12.034	12.805
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		48,386		31,675		26,219	
l. Average Net Assets		69,935		48,734		38,247	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		23.45		19.66		23.08	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPENF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	22.4803	23.1813	15.6579	16.0638	15.4667	15.79
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	20.3405	21.0342	14.8828	15.2883	15.4667	15.79
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.2428		0.2512		0.2438	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		0.8572		0.2829		1.0495	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.0000		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		1.1000		0.5341		1.2933	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.0926		0.0808		0.0673	
d. Net Income (gross income - aggregate of expenses)		1.0074		0.4533		1.2260	
e. Unrealised appreciation / (depreciation) in value of investments		4.9240		0.9649		2.0368	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.92%	0.40%	0.89%	0.40%	0.84%	0.40%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		36.15%		1.50%		17.71%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPENF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	22.692	23.3904	17.0692	17.4823	16.4816	16.7904
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	20.6074	21.2528	17.0692	17.4823	16.4816	16.7904
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	15.7254	16.1337	13.6656	13.9649	12.4921	12.6987
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	14.947	15.3548	13.6656	13.9649	12.4921	12.6987
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		52,283		31,684		20,206	
l. Average Net Assets		78,661		42,122		23,346	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		21.40		20.08		18.45	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPAF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	13.728	14.256	12.772	13.177	12.162	12.471
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	11.315	12.341	10.847	11.695	10.68	11.272
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	11.474	11.846	10.675	10.961	10.739	10.946
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.170		0.333		0.420	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.000		0.000	
(iii) Income from profit / (loss) on sale of investment to third party		(0.420)		2.585		0.631	
(iv) Transfer to revenue account from past years' reserve		(0.2030)		0.0900		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		(0.250)		2.918		1.051	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.050		0.070		0.074	
d. Net Income (gross income - aggregate of expenses)		(0.300)		2.848		0.977	
e. Unrealised appreciation / (depreciation) in value of investments		0.778		(0.698)		1.082	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.03%	0.35%	0.95%	0.35%	0.95%	0.35%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		8.32%		5.78%		4.34%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPAF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	13.728	14.256	12.772	13.177	12.1650	12.4740
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	11.315	12.341	10.868	11.714	10.7370	11.2750
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	11.474	11.846	11.216	11.494	10.7420	10.9480
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	12.78	13.185	12.1600	12.4710	11.7460	11.9730
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	10.853	11.702	10.6630	11.2730	10.4020	10.8220
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	10.682	10.968	10.6160	10.8940	10.3720	10.5080
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		2,70,268		89,906		1,20,751	
l. Average Net Assets		2,46,925		1,19,321		1,69,529	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA		NA	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPLETF		
		As at 31-Mar-24	As at 31-Mar-23	As at 31-Mar-23
		Direct	Direct	Direct
a. Net assets value at the end of the year / period	G	NA	NA	NA
	D IDCW	1000.5430	1000.0000	1000.0000
	W IDCW	NA	NA	NA
	M IDCW	NA	NA	NA
	Q IDCW	NA	NA	NA
	IDCW	NA	NA	NA
	U IDCW	NA	NA	NA
	U IDCW3	NA	NA	NA
	UR	NA	NA	NA
	UR3	NA	NA	NA
* Refers to computed NAV				
~Plan merged during the previous year				
b. Gross Income				
(i) Income other than profit / (loss) on sale of investments		42.5081	39.7421	33.3116
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000	0.0000	0.0000
(iii) Income from profit / (loss) on sale of investment to third party		(0.0591)	0.0000	0.0000
(iv) Transfer to revenue account from past years' reserve		0.0000	0.0000	0.0000
(v) Gross Income- sum of b(i),(ii) and (iii)		42.4490	39.7421	33.3116
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		1.8550	4.4768	6.2052
d. Net Income (gross income - aggregate of expenses)		40.5940	35.2653	27.1064
e. Unrealised appreciation / (depreciation) in value of investments		0.0000	0.0000	0.0000
f. If units are traded				
Highest price	G	NA	NA	NA
	D IDCW	1020.00	1014.00	1020.00
	W IDCW	NA	NA	NA
	M IDCW	NA	NA	NA
	Q IDCW	NA	NA	NA
	IDCW	NA	NA	NA
	U IDCW	NA	NA	NA
	U IDCW3	NA	NA	NA
	UR	NA	NA	NA
	UR3	NA	NA	NA
Lowest price	G	NA	NA	NA
	D IDCW	805.90	990.00	805.90
	W IDCW	NA	NA	NA
	M IDCW	NA	NA	NA
	Q IDCW	NA	NA	NA
	IDCW	NA	NA	NA
	U IDCW	NA	NA	NA
	U IDCW3	NA	NA	NA
	UR	NA	NA	NA
	UR3	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.29%	0.63%	0.62%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		6.62%	5.62%	3.31%

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPLETF		
		As at 31-Mar-24	As at 31-Mar-23	As at 31-Mar-23
		Direct	Direct	Direct
i. NAV:				
Highest Price				
G	G	NA	NA	NA
D IDCW	D IDCW	1000.54300	1000.0000	1000.0000
W IDCW	W IDCW	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA
IDCW	IDCW	NA	NA	NA
U IDCW	U IDCW	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA
UR	UR	NA	NA	NA
UR3	UR3	NA	NA	NA
Lowest Price				
G	G	NA	NA	NA
D IDCW	D IDCW	1000.00000	1000.0000	1000.0000
W IDCW	W IDCW	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA
IDCW	IDCW	NA	NA	NA
U IDCW	U IDCW	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA
UR	UR	NA	NA	NA
UR3	UR3	NA	NA	NA
* Refers to computed NAV				
j. Face value per unit		1000	1000	1000
k. Total unit capital		1,29,263	22,570	10,793
l. Average Net Assets		82,418	15,954	10,862
m. No. of Days		366	365	365
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA	NA	NA

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPHF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	32.764	35.541	20.91	22.378	21.875	23.092
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	22.519	24.375	15.646	16.732	17.832	18.815
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.206		0.166		0.191	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		1.070		2.668		2.636	
(iv) Transfer to revenue account from past years' reserve		(0.266)		0.0000		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		1.276		2.834		2.827	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.404		0.400		0.436	
d. Net Income (gross income - aggregate of expenses)		0.872		2.434		2.391	
e. Unrealised appreciation / (depreciation) in value of investments		11.961		2.364		5.604	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		2.05%	0.69%	2.21%	0.85%	2.20%	0.78%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		46.02%		-2.71%		14.47%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPHF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	33.267	36.037	22.631	24.116	24.086	25.236
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	24.893	26.946	18.449	19.650	21.712	22.741
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	20.887	22.356	18.7690	19.8720	19.3380	20.1260
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	15.629	16.716	15.3000	16.1910	16.8990	17.8150
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		70,158		56,711		58,428	
l. Average Net Assets		1,72,688		1,20,421		1,36,776	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		25.60		31.26		42.33	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSPCBF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	14.4732	14.6784	13.5021	13.6583	13.1922	13.3112
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	10.5061	10.5281	10.4186	10.4364	10.421	10.4383
	Q IDCW	10.7349	11.3861	10.5176	11.1464	10.493	11.1189
	IDCW	11.9335	11.9852	11.1328	11.1522	11.1045	11.1232
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		1.0059		0.8799		0.8642	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		(0.0236)		(0.1979)		(0.2954)	
(iv) Transfer to revenue account from past years' reserve		(0.0885)		0.0000		0.0039	
(v) Gross Income- sum of b(i),(ii) and (iii)		0.9823		0.6820		0.5688	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.0499		0.0411		0.0416	
d. Net Income (gross income - aggregate of expenses)		0.9324		0.6409		0.5272	
e. Unrealised appreciation / (depreciation) in value of investments		(0.3126)		(0.3846)		(0.0559)	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.52%	0.26%	0.50%	0.25%	0.50%	0.25%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		7.46%		2.71%		4.15%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPCBF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	14.4732	14.6784	13.5021	13.6583	13.192	13.311
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	10.5405	10.5605	10.4887	10.5237	10.482	10.500
Q IDCW	Q IDCW	10.7444	11.393	10.6037	11.2547	10.557	11.192
IDCW	IDCW	11.9335	11.9852	11.3468	11.3943	11.472	11.520
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	13.5124	13.669	12.7766	12.8953	12.7241	12.8072
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	10.3903	10.4096	10.0928	10.1121	10.3739	10.3913
Q IDCW	Q IDCW	10.4897	11.1186	10.1624	10.7715	10.4359	11.0604
IDCW	IDCW	11.1413	11.161	10.7547	10.7757	11.0813	11.0999
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		1,79,236		1,87,427		1,87,306	
l. Average Net Assets		2,57,535		2,44,318		2,36,405	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA		NA	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSPOF								
		As at 31-Mar-24			As at 31-Mar-23			As at 31-Mar-22		
		Regular	Direct	Unclaimed	Regular	Direct	Unclaimed	Regular	Direct	Unclaimed
a. Net assets value at the end of the year / period	G	1277.0372	1282.6002	NA	1196.3745	1200.648	NA	1135.2731	1138.3791	NA
	D IDCW	1000.5757	1000.582	NA	1000.0028	1000.0028	NA	1000.0028	1000.0028	NA
	W IDCW	1001.0512	NA	NA	1000.7649	1000.0959	NA	1000.0028	1000.0028	NA
	M IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	11.4251	NA	NA	10.6951	NA	NA	10.1404
	U IDCW3	NA	NA	10.0000	NA	NA	10.0000	NA	NA	10.0000
	UR	NA	NA	11.4250	NA	NA	10.6950	NA	NA	10.1404
	UR3	NA	NA	10.0000	NA	NA	10.0000	NA	NA	10.0000
* Refers to computed NAV ~Plan merged during the previous year										
b. Gross Income										
(i) Income other than profit / (loss) on sale of investments			41.0424			140.2259			24.7365	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment			0.0000			0.0000			0.0000	
(iii) Income from profit / (loss) on sale of investment to third party			(0.2088)			(0.0051)			0.0000	
(iv) Transfer to revenue account from past years' reserve			0.0000			0.0000			0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)			40.8336			140.2208			24.7365	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)			0.8074			2.7630			0.6999	
d. Net Income (gross income - aggregate of expenses)			40.0262			137.4578			24.0366	
e. Unrealised appreciation / (depreciation) in value of investments			0.0005			0.0025			0.0031	
f. If units are traded										
Highest price	G	NA	NA	NA	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.15%	0.07%	0.07%	0.15%	0.07%	0.07%	0.14%	0.07%	0.06%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)			6.66%			5.39%			3.33%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPOF								
		As at 31-Mar-24			As at 31-Mar-23			As at 31-Mar-22		
		Regular	Direct	Unclaimed	Regular	Direct	Unclaimed	Regular	Direct	Unclaimed
i. NAV:										
Highest Price										
G	G	1277.0372	1282.6002	NA	1196.3745	1200.6480	NA	1135.2731	1138.3791	NA
D IDCW	D IDCW	1000.5757	1000.582	NA	1000.1767	1000.1792	NA	1000.0028	1000.0028	NA
W IDCW	W IDCW	1002.2898	1001.2466	NA	1011.8243	1004.6302	NA	1001.3026	1000.6717	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
IDCW	IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
U IDCW	U IDCW	NA	NA	11.4251	NA	NA	10.6951	NA	NA	10.1404
U IDCW3	U IDCW3	NA	NA	10.0000	NA	NA	10.0000	NA	NA	10.0000
UR	UR	NA	NA	11.425	NA	NA	10.6950	NA	NA	10.1404
UR3	UR3	NA	NA	10.0000	NA	NA	10.0000	NA	NA	10.0000
Lowest Price										
G	G	1196.8552	1201.1356	NA	1135.6037	1138.7191	NA	1100.4570	1102.6341	NA
D IDCW	D IDCW	1000.0028	1000.0028	NA	1000.0028	1000.0028	NA	1000.0000	1000.0000	NA
W IDCW	W IDCW	999.6242	1000.0221	NA	999.2035	999.8529	NA	999.9921	1000.0000	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
IDCW	IDCW	NA	NA	NA	NA	NA	NA	NA	NA	NA
U IDCW	U IDCW	NA	NA	10.6994	NA	NA	10.1434	NA	NA	10.0009
U IDCW3	U IDCW3	NA	NA	10.0000	NA	NA	10.0000	NA	NA	10.0000
UR	UR	NA	NA	10.6994	NA	NA	10.1434	NA	NA	10.0009
UR3	UR3	NA	NA	10.0000	NA	NA	10.0000	NA	NA	10.0000
* Refers to computed NAV										
j. Face value per unit		1000		10	1000		10	1000		10
k. Total unit capital		96,774			1,74,579			2,76,428		
l. Average Net Assets		3,36,047			4,54,297			2,05,561		
m. No. of Days		366			365			365		
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.			NA			NA			NA	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSPN50IF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	21.2674	21.4763	16.419	16.5483	16.3944	16.4932
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	19.2377	19.3177	15.6411	15.673	16.3944	16.4932
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.2358		0.1834		0.1553	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		0.2773		0.2093		0.6840	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.0000		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		0.5131		0.3927		0.8393	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.0461		0.0356		0.0334	
d. Net Income (gross income - aggregate of expenses)		0.4670		0.3571		0.8059	
e. Unrealised appreciation / (depreciation) in value of investments		5.0417		1.4805		2.8771	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.41%	0.21%	0.40%	0.21%	0.40%	0.21%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		25.89%		1.02%		17.15%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPOF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	21.4325	21.6385	17.8019	17.9313	17.3134	17.4027
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	20.0356	20.1051	17.8019	17.9313	17.3134	17.4027
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	16.4546	16.5846	14.4253	14.5181	13.3293	13.3857
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	15.6751	15.7073	14.4253	14.5181	13.3293	13.3857
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		23,619		18,189		11,031	
l. Average Net Assets		40,274		22,843		13,058	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		14.36		21.20		22.24	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSPNN50IF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	23.3859	23.746	14.5747	14.753	15.8187	15.9646
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	21.2062	21.5618	13.8914	14.0694	15.8187	15.9646
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.2882		0.2573		0.2084	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		0.7027		0.3386		0.9514	
(iv) Transfer to revenue account from past years' reserve		(0.0959)		0.0000		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		0.9909		0.5959		1.1598	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.0697		0.0580		0.0508	
d. Net Income (gross income - aggregate of expenses)		0.9212		0.5379		1.1090	
e. Unrealised appreciation / (depreciation) in value of investments		6.9234		(0.1363)		2.1651	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.63%	0.31%	0.61%	0.31%	0.59%	0.30%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		49.29%		(7.99)%		14.34%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPNN50IF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	23.387	23.7462	17.5209	17.7064	17.1120	17.2478
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	21.2072	21.5619	17.5209	17.7064	17.1120	17.2478
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	14.6108	14.7898	13.6384	13.7733	12.9172	13.0000
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	13.9258	14.1046	13.5961	13.7700	12.9172	13.0000
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		19,840		16,244		11,581	
l. Average Net Assets		32,304		22,024		14,629	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		9.14		24.39		19.42	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSPQF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	19.422	20.126	15.271	15.711	16.152	16.496
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	17.506	18.201	14.496	14.935	16.152	16.496
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.2780		0.219		0.154	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.000		0.000	
(iii) Income from profit / (loss) on sale of investment to third party		1.8780		0.667		1.185	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.000		0.000	
(v) Gross Income- sum of b(i),(ii) and (iii)		2.1560		0.886		1.339	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.1810		0.149		0.118	
d. Net Income (gross income - aggregate of expenses)		1.9750		0.737		1.221	
e. Unrealised appreciation / (depreciation) in value of investments		3.4870		0.350		1.807	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.28%	0.56%	1.29%	0.56%	1.29%	0.55%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		25.45%		(3.99)%		12.33%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPQF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	19.424	20.127	16.676	17.115	17.759	18.093
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	18.153	18.811	16.676	17.115	17.759	18.093
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	15.347	15.79	13.7480	14.0630	13.707	13.903
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	14.568	15.01	13.7480	14.0630	13.7070	13.903
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		61,283		77,514		81,789	
l. Average Net Assets		1,25,197		1,30,552		1,10,280	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		21.92		28.80		34.79	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSPVF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	18.296	18.762	13.22	13.453	13.1	13.231
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	15.124	16.865	11.871	12.093	11.763	11.893
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.2140		0.212		0.176	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.000		0.000	
(iii) Income from profit / (loss) on sale of investment to third party		0.7070		0.937		0.670	
(iv) Transfer to revenue account from past years' reserve		(0.2500)		0.030		0.000	
(v) Gross Income- sum of b(i),(ii) and (iii)		0.9210		1.149		0.846	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.2000		0.165		0.134	
d. Net Income (gross income - aggregate of expenses)		0.7210		0.984		0.712	
e. Unrealised appreciation / (depreciation) in value of investments		5.0240		0.593		1.375	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.52%	0.75%	1.50%	0.74%	1.45%	0.70%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		34.19%		2.49%		15.66%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPVF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	18.323	18.781	13.615	13.822	13.677	13.780
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	16.453	16.882	12.225	12.424	13.677	13.780
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	13.281	13.516	11.381	11.513	11.076	11.103
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	11.925	12.149	10.219	10.349	11.076	11.103
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		43,849		44,270		45,558	
l. Average Net Assets		68,578		58,156		52,349	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		19.03		20.13		18.26	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSPFRF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	11.8676	11.9679	10.9172	10.9779	10.4674	10.4981
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	11.8676	11.9679	10.9172	10.9779	10.4674	10.4981
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.9248		1.0865		0.5495	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.000		0.000	
(iii) Income from profit / (loss) on sale of investment to third party		0.1534		(0.5142)		0.0189	
(iv) Transfer to revenue account from past years' reserve		(0.0013)		0.225		0.000	
(v) Gross Income- sum of b(i),(ii) and (iii)		1.0782		0.5723		0.5684	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.0335		0.0614		0.0435	
d. Net Income (gross income - aggregate of expenses)		1.0447		0.5109		0.5249	
e. Unrealised appreciation / (depreciation) in value of investments		0.0245		(0.0015)		(0.0819)	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.51%	0.22%	0.51%	0.25%	0.54%	0.26%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		8.79%		4.12%		3.79%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPFRF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	11.8676	11.9679	10.9172	10.9779	10.4729	10.5035
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	11.8676	11.9679	10.9172	10.9779	10.4729	10.5035
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	10.9267	10.9876	10.4178	10.4510	10.0684	10.0706
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	10.9267	10.9876	10.4178	10.4510	10.0684	10.0706
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		73,536		70,630		1,85,662	
l. Average Net Assets		90,477		1,38,938		2,33,457	
m. No. of Days		366		365		365	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA		NA	

**DSP MUTUAL FUND
 PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPN50EWETF			DSPN50ETF		
		As at 31-Mar-24	As at 31-Mar-23	As at 31-Mar-22	As at 31-Mar-24	As at 31-Mar-23	As at 31-Mar-22
		Direct	Direct	Direct	Direct	Direct	Direct
a. Net assets value at the end of the year / period	G	287.8204	199.1406	195.5492	228.4971	175.7411	174.8763
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		2.4501	3.4776	1.4688	0.4662	3.3996	0.4637
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.000	0.000	0.000	0.000	0.000	0.000
(iii) Income from profit / (loss) on sale of investment to third party		10.8072	2.2994	(0.1999)	(0.146)	(16.013)	(4.859)
(iv) Transfer to revenue account from past years' reserve		(1.414)	0.914	0.000	(0.026)	0.000	0.000
(v) Gross Income- sum of b(i),(ii) and (iii)		13.2573	5.7770	1.2689	0.3201	(12.6136)	(4.3956)
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.4535	0.5420	0.1929	0.0427	0.1894	0.0317
d. Net Income (gross income - aggregate of expenses)		12.8038	5.2350	1.0760	0.2774	(12.8030)	(4.4273)
e. Unrealised appreciation / (depreciation) in value of investments		42.9392	(3.5851)	(5.8652)	14.3385	(0.7181)	3.9861
f. If units are traded							
Highest price	G	209.85	239.71	209.85	184.00	192.00	184.00
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	158.90	170.80	158.90	156.50	153.75	156.50
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.30%	0.29%	0.30%	0.07%	0.07%	0.07%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		37.65%	3.63%	(7.10)%	25.25%	(8.14)%	(0.90)%

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPN50EWETF			DSPN50ETF		
		As at 31-Mar-24	As at 31-Mar-23	As at 31-Mar-22	As at 31-Mar-24	As at 31-Mar-23	As at 31-Mar-22
		Direct	Direct	Direct	Direct	Direct	Direct
i. NAV:							
Highest Price							
G	G	290.4254	216.6192	204.6666	230.1963	190.2548	182.8771
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	NA	NA	NA	NA	NA	NA
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	200.0098	172.9748	181.2310	176.1266	154.0199	158.8704
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	NA	NA	NA	NA	NA	NA
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10	10	10	10	10	10
k. Total unit capital		605	258	198	1,104	59	129
l. Average Net Assets		9,278	4,750	3,267	6,427	1,602	2,179
m. No. of Days		366	365	143	366	365	98
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		21.57	20.09	18.78	21.40	21.20	22.12

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPNM150Q50ETF		
		As at 31-Mar-24	As at 31-Mar-23	As at 31-Mar-23
		Direct	Direct	Direct
a. Net assets value at the end of the year / period	G	205.8631	154.2114	167.2412
	D IDCW	NA	NA	NA
	W IDCW	NA	NA	NA
	M IDCW	NA	NA	NA
	Q IDCW	NA	NA	NA
	IDCW	NA	NA	NA
	U IDCW	NA	NA	NA
	U IDCW3	NA	NA	NA
	UR	NA	NA	NA
	UR3	NA	NA	NA
* Refers to computed NAV				
~Plan merged during the previous year				
b. Gross Income				
(i) Income other than profit / (loss) on sale of investments		3.1608	2.8270	0.3787
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.000	0.000	0.000
(iii) Income from profit / (loss) on sale of investment to third party		8.7496	(0.9051)	(0.1593)
(iv) Transfer to revenue account from past years' reserve		(14.523)	0.000	0.000
(v) Gross Income- sum of b(i),(ii) and (iii)		11.9104	1.9219	0.2194
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.5772	0.4295	0.0927
d. Net Income (gross income - aggregate of expenses)		11.3332	1.4924	0.1267
e. Unrealised appreciation / (depreciation) in value of investments		28.9892	(13.2486)	(1.8284)
f. If units are traded				
Highest price	G	186.00	189.00	186.00
	D IDCW	NA	NA	NA
	W IDCW	NA	NA	NA
	M IDCW	NA	NA	NA
	Q IDCW	NA	NA	NA
	IDCW	NA	NA	NA
	U IDCW	NA	NA	NA
	U IDCW3	NA	NA	NA
	UR	NA	NA	NA
	UR3	NA	NA	NA
Lowest price	G	154.00	146.00	154.00
	D IDCW	NA	NA	NA
	W IDCW	NA	NA	NA
	M IDCW	NA	NA	NA
	Q IDCW	NA	NA	NA
	IDCW	NA	NA	NA
	U IDCW	NA	NA	NA
	U IDCW3	NA	NA	NA
	UR	NA	NA	NA
	UR3	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.30%	0.30%	0.30%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		28.52%	(7.32)%	(5.18)%

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPNM150Q50ETF		
		As at 31-Mar-24	As at 31-Mar-23	As at 31-Mar-23
		Direct	Direct	Direct
i. NAV:				
Highest Price				
G	G	214.0122	175.7180	183.3266
D IDCW	D IDCW	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA
IDCW	IDCW	NA	NA	NA
U IDCW	U IDCW	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA
UR	UR	NA	NA	NA
UR3	UR3	NA	NA	NA
Lowest Price				
G	G	154.7332	145.7569	154.2527
D IDCW	D IDCW	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA
IDCW	IDCW	NA	NA	NA
U IDCW	U IDCW	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA
UR	UR	NA	NA	NA
UR3	UR3	NA	NA	NA
* Refers to computed NAV				
j. Face value per unit		10	10	10
k. Total unit capital		393	438	238
l. Average Net Assets		7,672	6,183	2,758
m. No. of Days		366	365	98
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		21.89	28.88	24.87

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPGIFOF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	13.3535	13.6207	9.6377	9.7434	10.0963	10.1044
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	13.3535	13.6207	9.6377	9.7434	10.0963	10.1044
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.0303		0.0291		0.0172	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.000		0.000	
(iii) Income from profit / (loss) on sale of investment to third party		0.9699		(0.2103)		0.0389	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.000		0.000	
(v) Gross Income- sum of b(i),(ii) and (iii)		1.0002		(0.1812)		0.0561	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.1062		0.0614		0.0063	
d. Net Income (gross income - aggregate of expenses)		0.8940		(0.2426)		0.0498	
e. Unrealised appreciation / (depreciation) in value of investments		3.3654		0.9139		0.1341	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		1.31%	0.41%	1.37%	0.31%	0.81%	0.16%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		35.17%		11.12%		18.57%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPGIFOF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	13.4674	13.7336	10.0692	10.0781	10.4188	10.4267
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	13.4674	13.7336	10.0692	10.0781	10.4188	10.4267
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	9.1529	9.2592	7.5048	7.5478	9.0558	9.0603
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	9.1529	9.2592	7.5048	7.5478	9.0558	9.0603
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		57,075		46,123		14,307	
l. Average Net Assets		58,853		28,662		11,882	
m. No. of Days		366		365		45	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA		NA	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSPNSPG2028IF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	11.1939	11.2295	10.4206	10.4387	10.028	10.0284
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	11.1939	11.2295	10.4206	10.4387	10.028	10.0284
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.8389		0.3039		0.0120	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.000		0.000	
(iii) Income from profit / (loss) on sale of investment to third party		0.0012		(0.015)		0.000	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.000		0.000	
(v) Gross Income- sum of b(i),(ii) and (iii)		0.8401		0.2894		0.0120	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.0204		0.0058		0.0004	
d. Net Income (gross income - aggregate of expenses)		0.8197		0.2836		0.0116	
e. Unrealised appreciation / (depreciation) in value of investments		(0.0545)		(0.0321)		0.0096	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.30%	0.16%	0.29%	0.11%	0.30%	0.15%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		7.45%		6.42%		9.82%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPNSPG2028IF					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	11.1939	11.2295	10.4206	10.4387	10.0280	10.0284
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	11.1939	11.2295	10.4206	10.4387	10.0280	10.0284
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	10.4197	10.438	9.7540	9.7559	10.0032	10.0033
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	10.4197	10.438	9.7540	9.7559	10.0032	10.0033
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		2,04,351		2,05,624		29,058	
l. Average Net Assets		2,24,430		82,028		23,344	
m. No. of Days		366		365		10	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA		NA	

**DSP MUTUAL FUND
 PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPNM150Q50IF				DSPSETF	
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	As at 31-Mar-22
		Regular	Direct	Regular	Direct	Direct	Direct
a. Net assets value at the end of the year / period	G	12.0989	12.2350	9.1164	9.1632	73.1053	70.9038
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	12.0989	12.2350	9.1164	9.1632	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.1784		0.1181		0.0041	0.0404
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.000		0.0000	0.0000
(iii) Income from profit / (loss) on sale of investment to third party		0.3895		(0.1516)		0.7295	1.1325
(iv) Transfer to revenue account from past years' reserve		(0.7234)		0.000		0.0000	0.0000
(v) Gross Income- sum of b(i),(ii) and (iii)		0.5679		(0.0335)		0.7336	1.1729
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.0504		0.0250		0.2094	0.1282
d. Net Income (gross income - aggregate of expenses)		0.5175		(0.0585)		0.5242	1.0447
e. Unrealised appreciation / (depreciation) in value of investments		1.5855		(0.8211)		4.8237	8.5293
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	75.00
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	51.54
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.93%	0.33%	0.98%	0.19%	0.50%	0.55%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		27.32%		(14.73)%		4.42%	41.26%

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPNM150Q50IF				DSPSETF	
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	As at 31-Mar-22
		Regular	Direct	Regular	Direct	Direct	Direct
i. NAV:							
Highest Price							
G	G	12.5918	12.7209	10.4320	10.4391	76.1026	73.3849
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	12.5918	12.7209	10.4320	10.4391	NA	NA
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	9.1468	9.1944	8.9705	9.0160	66.4075	52.0627
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	9.1468	9.1944	8.9705	9.0160	NA	NA
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	10
k. Total unit capital		17,206		15,402		1,361	590
l. Average Net Assets		18,190		13,585		5,720	2,251
m. No. of Days		366		240		366	225
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		28.99		28.88		NA	NA

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPNBETF		DSPCSPG2033IF			
		As at 31-Mar-24	As at 31-Mar-24	As at 31-Mar-23		As at 31-Mar-22	
		Direct	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	47.4306	40.582	11.0194	11.0533	10.1454	10.1499
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	11.0194	11.0533	10.1454	10.1499
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.1570	0.0118	0.7464		0.0587	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.000	0.0000	0.0000		0.000	
(iii) Income from profit / (loss) on sale of investment to third party		0.792	0.0008	0.0025		(0.002)	
(iv) Transfer to revenue account from past years' reserve		0.000	0.0000	0.0000		0.000	
(v) Gross Income- sum of b(i),(ii) and (iii)		0.9493	0.0126	0.7489		0.0569	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.0389	0.0033	0.0257		0.0018	
d. Net Income (gross income - aggregate of expenses)		0.9104	0.0093	0.7232		0.0551	
e. Unrealised appreciation / (depreciation) in value of investments		2.1049	0.5483	0.1496		0.0098	
f. If units are traded							
Highest price	G	NA	51.00	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	38.50	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.15%	0.15%	0.42%	0.15%	0.42%	0.15%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		11.33%	25.14%	8.68%		9.08%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPNBETF		DSPCSPG2033IF			
		As at 31-Mar-24	As at 31-Mar-24	As at 31-Mar-23		As at 31-Mar-22	
		Direct	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	48.8441	43.4253	11.0194	11.0533	10.1454	10.1499
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	NA	NA	11.0194	11.0533	10.1454	10.1499
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	40.7857	39.0287	10.1516	10.1563	9.9959	9.9962
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	NA	NA	10.1516	10.1563	9.9959	9.9962
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10	10	10		10	
k. Total unit capital		4,546	1,471	31,650		31,213	
l. Average Net Assets		11,544	1,361	32,411		12,877	
m. No. of Days		366	88	366		65	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		36.98	15.40	NA		NA	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSPNSPG2027IF				DSPGETF	DSPNITETF
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-24	As at 31-Mar-24
		Regular	Direct	Regular	Direct	Direct	Direct
a. Net assets value at the end of the year / period	G	10.8811	10.9006	10.1599	10.162	66.5636	35.1842
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	10.8811	10.9006	10.1599	10.162	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.8635		0.0584		0.0261	0.3389
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.000		0.000	0.000
(iii) Income from profit / (loss) on sale of investment to third party		0.0010		0.000		0.048	0.525
(iv) Transfer to revenue account from past years' reserve		0.0000		0.000		0.000	0.000
(v) Gross Income- sum of b(i),(ii) and (iii)		0.8645		0.0584		0.0736	0.8634
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.0265		0.0015		0.1225	0.0377
d. Net Income (gross income - aggregate of expenses)		0.8380		0.0569		(0.0489)	0.8257
e. Unrealised appreciation / (depreciation) in value of investments		0.0349		0.0505		7.3266	2.2123
f. If units are traded							
Highest price	G	NA	NA	NA	NA	71.7000	41.00
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	55.00	29.00
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.31%	0.15%	0.31%	0.15%	0.48%	0.20%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		7.11%		15.18%		28.95%	16.03%

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPNBETF		DSPCSPG2033IF			
		As at 31-Mar-24	As at 31-Mar-24	As at 31-Mar-23		As at 31-Mar-22	
		Direct	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	10.8811	10.9006	10.1599	10.1620	66.5661	38.8425
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	10.8811	10.9006	10.1599	10.1620	NA	NA
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	10.1629	10.1652	10.0035	10.0039	56.3599	29.1101
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	10.1629	10.1652	10.0035	10.0039	NA	NA
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit			10	10	10	10	10
k. Total unit capital			7,471	8,400	4,708	1,372	
l. Average Net Assets			8,849	4,884	12,992	3,581	
m. No. of Days			366	45	339	269	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.			NA	NA	NA	28.98	

**DSP MUTUAL FUND
 PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPNPBETF	DSPNPSUBETF	DSPBSEETF	DSPMAF	
		As at 31-Mar-24				
		Direct	Direct	Direct	Direct	Direct
a. Net assets value at the end of the year / period	G	23.5972	69.8329	73.9226	11.2947	11.3803
	D IDCW	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	11.2947	11.3803
	U IDCW	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA
* Refers to computed NAV						
~Plan merged during the previous year						
b. Gross Income						
(i) Income other than profit / (loss) on sale of investments		0.0186	0.2366	0.4666	0.1506	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.000	0.000	0.000	0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		0.151	7.337	(0.091)	(0.0011)	
(iv) Transfer to revenue account from past years' reserve		0.000	0.000	0.000	0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		0.1698	7.5739	0.3757	0.1495	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.0184	0.1979	0.0933	0.0704	
d. Net Income (gross income - aggregate of expenses)		0.1514	7.3760	0.2824	0.0791	
e. Unrealised appreciation / (depreciation) in value of investments		0.1014	17.2362	7.2428	1.1078	
f. If units are traded						
Highest price	G	28.06	78.00	83.00	NA	NA
	D IDCW	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA
Lowest price	G	21.75	43.84	63.03	NA	NA
	D IDCW	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.15%	0.45%	0.20%	1.70%	0.22%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		2.21%	56.49%	16.33%	25.73%	28.95%

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPNPBETF	DSPNPSUBETF	DSPBSEETF	DSPMAF	
		As at 31-Mar-24				
		Direct	Direct	Direct	Direct	Direct
i. NAV:						
Highest Price						
G	G	25.0008	73.1792	74.4017	11.2947	11.3803
D IDCW	D IDCW	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA
IDCW	IDCW	NA	NA	NA	11.2947	11.3803
U IDCW	U IDCW	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA
Lowest Price						
G	G	22.0346	43.896	63.3083	9.9095	9.9212
D IDCW	D IDCW	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA
IDCW	IDCW	NA	NA	NA	9.9095	9.9212
U IDCW	U IDCW	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA
* Refers to computed NAV						
j. Face value per unit		10	10	10	10	
k. Total unit capital		4,831	237	93	1,34,800	
l. Average Net Assets		8,718	1,531	639	1,29,615	
m. No. of Days		249	249	249	186	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		22.93	14.84	25.49	25.35	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPGEFOF		DSPBFSF		DSPNS250Q50IF	
		As at 31-Mar-24		As at 31-Mar-24		As at 31-Mar-24	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	10.8266	10.8425	9.929	9.977	10.0031	10.0218
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	10.8266	10.8425	9.929	9.977	10.0031	10.0218
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.0110		0.0660		0.0545	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		0.1043		(0.0890)		(0.0144)	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.0000		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		0.1153		(0.0230)		0.0401	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.0079		0.0650		0.0126	
d. Net Income (gross income - aggregate of expenses)		0.1074		(0.0880)		0.0275	
e. Unrealised appreciation / (depreciation) in value of investments		0.6828		0.0080		(0.0708)	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.52%	0.13%	2.34%	0.79%	0.99%	0.29%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		24.31%		(0.49)%		(1.27)%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPGEFOF		DSPBFSF		DSPNS250Q50IF	
		As at 31-Mar-24		As at 31-Mar-24		As at 31-Mar-24	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	10.8824	10.8973	10.283	10.301	10.8211	10.8302
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	10.8824	10.8973	10.283	10.301	10.8211	10.8302
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	9.9603	9.9608	9.648	9.691	9.5027	9.5171
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	9.9603	9.9608	9.648	9.691	9.5027	9.5171
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		1,957		55,979		6,196	
l. Average Net Assets		1,729		53,602		5,645	
m. No. of Days		136		115		97	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		16.03		29.21	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPMTCF		DSPNHCFE	DSPUSTFOF		DSPS&PLRETF
		As at 31-Mar-24		As at 31-Mar-24	As at 31-Mar-24		As at 31-Mar-24
		Regular	Direct	Direct	Regular	Direct	Direct
a. Net assets value at the end of the year / period	G	9.946	9.972	120.6701	10.1138	10.1139	1001.9914
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	9.946	9.972	NA	10.1138	10.1139	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.0520		0.3196	0.0104		2.0484
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000	0.0000		0.0000
(iii) Income from profit / (loss) on sale of investment to third party		(0.0140)		(0.1400)	(0.0122)		(0.0020)
(iv) Transfer to revenue account from past years' reserve		0.0000		0.0000	0.0000		0.0000
(v) Gross Income- sum of b(i),(ii) and (iii)		0.0380		0.1793	(0.0018)		2.0464
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.0330		0.0389	0.0005		0.0547
d. Net Income (gross income - aggregate of expenses)		0.0050		0.1404	(0.0023)		1.9917
e. Unrealised appreciation / (depreciation) in value of investments		(0.0600)		6.8146	0.0829		0.0000
f. If units are traded							
Highest price	G	NA	NA	138.50	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	95.00	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		2.26%	0.70%	0.20%	0.20%	0.15%	0.40%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		(1.42)%		35.88%	26.54%		0.00%

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSPMTCF		DSPNHCETF	DSPUSTFOF		DSPS&PLRETF
		As at 31-Mar-24		As at 31-Mar-24	As at 31-Mar-24		As at 31-Mar-24
		Regular	Direct	Direct	Regular	Direct	Direct
i. NAV:							
Highest Price							
G	G	10.235	10.247	121.6854	10.1138	10.1139	1001.9914
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	10.235	10.247	NA	10.1138	10.1139	NA
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	9.569	9.590	113.6399	10.0092	10.0092	1001.2681
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	9.569	9.590	NA	10.0092	10.0092	NA
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10	10		1000
k. Total unit capital		81,400		68	7,297		1,043
l. Average Net Assets		74,947		814	5,823		1,045
m. No. of Days		62		60	14		5
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		10.01		29.63	NA		NA

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSP FMP Series - 264 - 60M - 17D					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	11.2832	11.3264	10.526	10.5504	10.1955	10.2039
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	11.283	11.3264	10.5261	10.5504	10.1956	10.2039
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
~Plan merged during the previous year							
b. Gross Income							
(i) Income other than profit / (loss) on sale of investments		0.7742		0.7193		0.3741	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		0.0000		0.0000		0.0000	
(iv) Transfer to revenue account from past years' reserve		(0.0114)		0.0000		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		0.7742		0.7193		0.3741	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.0220		0.0206		0.0109	
d. Net Income (gross income - aggregate of expenses)		0.7522		0.6987		0.3632	
e. Unrealised appreciation / (depreciation) in value of investments		(0.5161)		(0.5276)		(0.1648)	
f. If units are traded							
Highest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA	NA	NA
	UR	NA	NA	NA	NA	NA	NA
	UR3	NA	NA	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.25%	0.10%	0.25%	0.10%	0.25%	0.10%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		7.20%		3.50%		3.81%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSP FMP Series - 264 - 60M - 17D					
		As at 31-Mar-24		As at 31-Mar-23		As at 31-Mar-22	
		Regular	Direct	Regular	Direct	Regular	Direct
i. NAV:							
Highest Price							
G	G	11.2832	11.3264	10.5260	10.5504	10.1955	10.2039
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	11.2830	11.3264	10.5261	10.5504	10.1956	10.2039
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
Lowest Price							
G	G	10.5420	10.5666	9.8449	9.8557	9.9851	9.9861
D IDCW	D IDCW	NA	NA	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA	NA	NA
IDCW	IDCW	10.5420	10.5665	9.8450	9.8557	9.9851	9.9861
U IDCW	U IDCW	NA	NA	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA	NA	NA
* Refers to computed NAV							
j. Face value per unit		10		10		10	
k. Total unit capital		4,126		4,126		4,126	
l. Average Net Assets		4,500		4,202		4,155	
m. No. of Days		366		365		199	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA		NA	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSP FMP Series - 267 - 1246D			
		As at 31-Mar-24		As at 31-Mar-23	
		Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	11.0291	11.0458	10.262	10.2662
	D IDCW	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA
	IDCW	11.0291	11.0457	10.262	10.2662
	U IDCW	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA
	UR	NA	NA	NA	NA
	UR3	NA	NA	NA	NA
* Refers to computed NAV					
~Plan merged during the previous year					
b. Gross Income					
(i) Income other than profit / (loss) on sale of investments		0.8047		0.3092	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		0.0000		(0.0002)	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		0.8047		0.3090	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.0125		0.0045	
d. Net Income (gross income - aggregate of expenses)		0.7922		0.3045	
e. Unrealised appreciation / (depreciation) in value of investments		(0.0547)		(0.0392)	
f. If units are traded					
Highest price	G	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA
	UR	NA	NA	NA	NA
	UR3	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA
	UR	NA	NA	NA	NA
	UR3	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.20%	0.09%	0.20%	0.09%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		7.41%		7.08%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSP FMP Series - 267 - 1246D			
		As at 31-Mar-24		As at 31-Mar-23	
		Regular	Direct	Regular	Direct
i. NAV:					
Highest Price					
G	G	11.0291	11.0458	10.2652	10.2693
D IDCW	D IDCW	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA
IDCW	IDCW	11.0291	11.0457	10.2652	10.2693
U IDCW	U IDCW	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA
Lowest Price					
G	G	10.2664	10.2708	10.0226	10.0228
D IDCW	D IDCW	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA
IDCW	IDCW	10.2664	10.2707	10.0226	10.0228
U IDCW	U IDCW	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA
* Refers to computed NAV					
j. Face value per unit		10		10	
k. Total unit capital		56,878		56,878	
l. Average Net Assets		60,588		57,713	
m. No. of Days		366		137	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA	

**DSP MUTUAL FUND
 PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSP FMP Series - 268 - 1281D			
		As at 31-Mar-24		As at 31-Mar-23	
		Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	10.994	11.0163	10.2562	10.2616
	D IDCW	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA
	IDCW	10.994	11.0156	10.2562	10.2615
	U IDCW	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA
	UR	NA	NA	NA	NA
	UR3	NA	NA	NA	NA
* Refers to computed NAV					
~Plan merged during the previous year					
b. Gross Income					
(i) Income other than profit / (loss) on sale of investments		0.8427		0.2854	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		0.0000		0.0000	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		0.8427		0.2854	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.0156		0.0052	
d. Net Income (gross income - aggregate of expenses)		0.8271		0.2802	
e. Unrealised appreciation / (depreciation) in value of investments		(0.0977)		(0.0203)	
f. If units are traded					
Highest price	G	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA
	UR	NA	NA	NA	NA
	UR3	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA
	UR	NA	NA	NA	NA
	UR3	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.25%	0.10%	0.25%	0.10%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		7.20%		7.53%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSP FMP Series - 268 - 1281D			
		As at 31-Mar-24		As at 31-Mar-23	
		Regular	Direct	Regular	Direct
i. NAV:					
Highest Price					
G	G	10.9940	11.0163	10.2562	10.2616
D IDCW	D IDCW	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA
IDCW	IDCW	10.9940	11.0156	10.2562	10.2615
U IDCW	U IDCW	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA
Lowest Price					
G	G	10.2621	10.2676	10.0013	10.0013
D IDCW	D IDCW	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA
IDCW	IDCW	10.2621	10.2675	10.0013	10.0013
U IDCW	U IDCW	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA
* Refers to computed NAV					
j. Face value per unit		10		10	
k. Total unit capital		10,518		10,518	
l. Average Net Assets		11,176		10,643	
m. No. of Days		366		127	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA	

DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS

₹ in Lacs

Particulars	Option	DSP FMP Series - 269 - 160D			
		As at 31-Mar-24		As at 31-Mar-23	
		Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	NA	NA	10.2014	10.2042
	D IDCW	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA
	IDCW	NA	NA	10.2002	10.2033
	U IDCW	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA
	UR	NA	NA	NA	NA
	UR3	NA	NA	NA	NA
* Refers to computed NAV					
~Plan merged during the previous year					
b. Gross Income					
(i) Income other than profit / (loss) on sale of investments		0.1206		0.2007	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		0.0089		0.0000	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		0.1295		0.2007	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.0021		0.0033	
d. Net Income (gross income - aggregate of expenses)		0.1274		0.1974	
e. Unrealised appreciation / (depreciation) in value of investments		0.0000		0.0062	
f. If units are traded					
Highest price	G	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA
	UR	NA	NA	NA	NA
	UR3	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA
	UR	NA	NA	NA	NA
	UR3	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.20%	0.10%	0.20%	0.10%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		7.21%		7.55%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSP FMP Series - 269 - 160D			
		As at 31-Mar-24		As at 31-Mar-23	
		Regular	Direct	Regular	Direct
i. NAV:					
Highest Price					
G	G	10.3211	10.3256	10.2014	10.2042
D IDCW	D IDCW	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA
IDCW	IDCW	10.3211	10.3256	10.2002	10.2033
U IDCW	U IDCW	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA
Lowest Price					
G	G	10.2099	10.2127	10.0049	10.0049
D IDCW	D IDCW	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA
IDCW	IDCW	10.2086	10.2118	10.0049	10.0049
U IDCW	U IDCW	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA
* Refers to computed NAV					
j. Face value per unit		10		10	
k. Total unit capital		21,350		21,350	
l. Average Net Assets		21,921		21,566	
m. No. of Days		61		99	
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.		NA		NA	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSP FMP Series 270 - 1144D			
		As at 31-Mar-24		As at 31-Mar-23	
		Regular	Direct	Regular	Direct
a. Net assets value at the end of the year / period	G	10.8312	10.8431	10.0780	10.0790
	D IDCW	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA
	IDCW	10.8311	10.8432	10.0780	10.0789
	U IDCW	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA
	UR	NA	NA	NA	NA
	UR3	NA	NA	NA	NA
* Refers to computed NAV					
~Plan merged during the previous year					
b. Gross Income					
(i) Income other than profit / (loss) on sale of investments		0.8021		0.0813	
(ii) Income from profit / (loss) on inter scheme sales/transfer of investment		0.0000		0.0000	
(iii) Income from profit / (loss) on sale of investment to third party		0.0000		0.0000	
(iv) Transfer to revenue account from past years' reserve		0.0000		0.0000	
(v) Gross Income- sum of b(i),(ii) and (iii)		0.8021		0.0813	
c. Aggregate of expenses, writeoff, amortisation and charges (excluding change in unrealised depreciation in investments)		0.0128		0.0012	
d. Net Income (gross income - aggregate of expenses)		0.7893		0.0801	
e. Unrealised appreciation / (depreciation) in value of investments		(0.0288)		(0.0014)	
f. If units are traded					
Highest price	G	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA
	UR	NA	NA	NA	NA
	UR3	NA	NA	NA	NA
Lowest price	G	NA	NA	NA	NA
	D IDCW	NA	NA	NA	NA
	W IDCW	NA	NA	NA	NA
	M IDCW	NA	NA	NA	NA
	Q IDCW	NA	NA	NA	NA
	IDCW	NA	NA	NA	NA
	U IDCW	NA	NA	NA	NA
	U IDCW3	NA	NA	NA	NA
	UR	NA	NA	NA	NA
	UR3	NA	NA	NA	NA
g. Ratio of expenses to average daily net assets by percentage		0.20%	0.10%	0.20%	0.10%
h. Ratio of gross income to average daily net assets by percentage (excluding transfer to revenue account from past years' reserve but including unrealised appreciation / depreciation on investments)		7.41%		8.32%	

**DSP MUTUAL FUND
PERSPECTIVE HISTORICAL PER UNIT STATISTICS**

₹ in Lacs

Particulars	Option	DSP FMP Series 270 - 1144D			
		As at 31-Mar-24		As at 31-Mar-23	
		Regular	Direct	Regular	Direct
i. NAV:					
Highest Price					
G	G	10.831	10.843	10.0812	10.0820
D IDCW	D IDCW	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA
IDCW	IDCW	10.831	10.843	10.0812	10.0820
U IDCW	U IDCW	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA
Lowest Price					
G	G	10.082	10.083	9.9573	9.9574
D IDCW	D IDCW	NA	NA	NA	NA
W IDCW	W IDCW	NA	NA	NA	NA
M IDCW	M IDCW	NA	NA	NA	NA
Q IDCW	Q IDCW	NA	NA	NA	NA
IDCW	IDCW	10.082	10.083	9.9573	9.9574
U IDCW	U IDCW	NA	NA	NA	NA
U IDCW3	U IDCW3	NA	NA	NA	NA
UR	UR	NA	NA	NA	NA
UR3	UR3	NA	NA	NA	NA
* Refers to computed NAV					
j. Face value per unit			10		10
k. Total unit capital			15,733		15,733
l. Average Net Assets			16,454		15,763
m. No. of Days			366		35
n. Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.			NA		NA

- (1) G- Growth, IDCW- Income Distribution cum Capital Withdrawal, D IDCW- Daily Income Distribution cum Capital Withdrawal, W IDCW- Weekly Income Distribution cum Capital Withdrawal, M IDCW- Monthly Income Distribution cum Capital Withdrawal, Q IDCW- Quarterly Income Distribution cum Capital Withdrawal, U IDCW- Unclaimed Income Distribution cum Capital Withdrawal Upto 3 years, U IDCW 3- Unclaimed Income Distribution cum Capital Withdrawal Beyond 3 years, UR- Unclaimed Redemption Upto 3 years, UR3- Unclaimed Redemption Beyond 3 years
As per para 11.1 of the Master Circular for dividend option/plans in mutual fund schemes, below name change has been effected from 1st April 2021.

Revised Nomenclature	Existing Nomenclature
Income Distribution cum Capital Withdrawal option (IDCW)	Dividend option
Payout of Income Distribution cum Capital Withdrawal option (IDCW)	Dividend Payout option
Reinvestment of Income Distribution cum Capital Withdrawal option (IDCW)	Dividend Re-investment option
Daily Reinvestment of Income Distribution cum Capital Withdrawal option (IDCW)	Daily Dividend Re-investment option
Weekly Payout of Income Distribution cum Capital Withdrawal option (IDCW)	Weekly Dividend Payout option
Weekly Reinvestment of Income Distribution cum Capital Withdrawal option (IDCW)	Weekly Dividend Re-investment option
Monthly Payout of Income Distribution cum Capital Withdrawal option (IDCW)	Monthly Dividend Payout option
Monthly Reinvestment of Income Distribution cum Capital Withdrawal option (IDCW)	Monthly Dividend Re-investment option
Quarterly Payout of Income Distribution cum Capital Withdrawal option (IDCW)	Quarterly Dividend Payout option
Quarterly Reinvestment of Income Distribution cum Capital Withdrawal option (IDCW)	Quarterly Dividend Re-investment option
Transfer of Income Distribution cum Capital Withdrawal plan (IDCW)	Dividend Transfer Plan

- (2) The above per unit calculations are based on the full year/period revenue/expenses divided by the number of units outstanding at the end of the year/period.
(3) The total expense of unclaimed plan includes amount transferred to investor education fund as required by para 14.3.4 of the Master Circular and the same is not considered for computing total expense ratio of the plan.

DSP MUTUAL FUND PERSPECTIVE HISTORICAL PER UNIT STATISTICS

Total Expenses Ratio (based on the weighted average invested level)

Name of the Scheme	2023-2024						2022-2023					
	Overseas Investment (underlying fund)	Overseas Investment (Invested Level)	Scheme Ratio	Total Expense Ratio	Underlying Invested %	Scheme %	Overseas Investment (underlying fund)	Overseas Investment (Invested Level)	Scheme Ratio	Total Expense Ratio	Underlying Invested %	Scheme %
DSP World Gold Fund	0.98%	0.97%	1.04%	2.01%	98%	100%	1.06%	1.05%	1.01%	2.06%	99%	100%
DSP World Energy Fund	0.95%	0.94%	0.76%	1.70%	99%	100%	0.96%	0.95%	0.78%	1.73%	99%	100%
DSP World Mining Fund	1.04%	1.03%	0.72%	1.75%	99%	100%	1.06%	1.04%	0.74%	1.78%	98%	100%
DSP World Agriculture Fund	0.72%	0.71%	1.38%	2.09%	98%	100%	0.74%	0.73%	1.50%	2.24%	99%	100%
DSP US Flexible Equity Fund	0.79%	0.78%	1.11%	1.89%	99%	100%	0.80%	0.79%	1.15%	1.93%	98%	100%
DSP Global Innovation Fund of Fund	0.72%	0.69%	1.03%	1.72%	96%	100%	0.66%	0.63%	0.99%	1.62%	96%	100%
DSP US Treasury Fund of Fund	0.06%	0.05%	0.15%	0.20%	84%	100%	NA	NA	NA	NA	NA	NA
DSP Global Allocation Fund	0.80%	0.79%	0.89%	1.68%	99%	100%	0.82%	0.81%	0.82%	1.63%	99%	100%

- (4) The above per unit calculations are based on the full year / period revenue / expenses divided by the number of units outstanding at the end of the year / period. In case of Unclaimed plan of DSPOF units are converted in denomination of Rs. 1000 for better presentation
- (5) The price earnings ratio is weighted average harmonic price earnings ratio. Arbitrage position is not included in the computation of PE ratio
- (6) There is a change in Benchmark for the last 3 years for the following schemes

Scheme Short name	Old Benchmark	New Benchmark	Effective from
DSPGF	ICICI Securities Li-Bex (I-Sec Li-BEX)	Crisil Dynamic Gilt Index	29-Oct-21
DSPVF	Nifty 500 TRI	Nifty 500 Value 50 TRI	01-Dec-21
DSPMCF	Nifty Midcap 100 Index TRI	Nifty Midcap 150 TRI	01-Dec-21
DSPSCF	S&P BSE SMALL CAP TRI	S&P BSE 250 Small Cap TRI	01-Dec-21
DSPFF	S&P BSE 200 TRI	Nifty 500 TRI	01-Dec-21
DSPESF	30% Nifty 500 TRI + 70% CRISIL Liquid Fund Index	Nifty Equity Savings Index	01-Dec-21
DSPDAAF	CRISIL Hybrid 35+65 Aggressive Index	CRISIL Hybrid 50+50 - Moderate Index	06-Dec-21
DSPVF	Nifty 500 Value 50 TRI	Nifty 500 TRI	31-Dec-21
DSPOF	CRISIL Overnight Index	CRISIL Overnight Fund AI Index	01-Apr-22
DSPSTF	CRISIL Short Term Bond Fund Index	CRISIL Short Duration Fund All Index	01-Apr-22
DSPFRF	CRISIL Short Term Gilt Index	CRISIL Short Term Bond Fund Index	01-Apr-22
DSPLF	CRISIL Liquid Fund Index	CRISIL Liquid Fund BI Index	01-Apr-22
DSPUSF	CRISIL Ultra Short Term Debt Index	CRISIL Ultra Short Duration Fund BI Index	01-Apr-22
DSPLDF	NIFTY Low Duration Debt Index	NIFTY Low Duration Debt Index B-I	01-Apr-22
DSPSF	CRISIL Money Market Index	CRISIL Money Market Fund BI Index	01-Apr-22
DSPBF	CRISIL Medium Term Debt Index	CRISIL Medium Duration Fund BIII Index	01-Apr-22
DSPCBF	CRISIL Composite Bond Fund Index	CRISIL Corporate Bond Fund BIII Index	01-Apr-22
DSPSBF	CRISIL Composite Bond Fund Index	CRISIL Dynamic Bond Fund BIII Index	01-Apr-22
DSPCRF	CRISIL Short Term Credit Risk Index	CRISIL Credit Risk Fund CIII Index	01-Apr-22
DSPGAFOF (Erstwhile known as DSPGAF)	36% S&P 500 Composite, 24% FTSE World (ex- US), 24% ML US Treasury Current 5 Year, 16% Citigroup Non-USD World Government Bond Index	MSCI ACWI Net total returns index	28-Dec-23
DSPITF	S&P BSE 100 TRI	S&P BSE India Infrastructure TRI	01-Feb-23
DSPLF	CRISIL Liquid Fund BI Index	CRISIL Liquid Debt A-I Index	12-Mar-24
DSPUSF	CRISIL Ultra Short Duration Debt B-I Index	CRISIL Ultra Short Duration Debt A-I Index	12-Mar-24
DSPLDF	NIFTY Low Duration Debt Index B-I	NIFTY Low Duration Debt Index A-I	12-Mar-24
DSPSF	CRISIL Money Market B-I Index	CRISIL Money Market A-I Index	12-Mar-24
DSPBF	CRISIL Medium Duration Debt B-III Index	CRISIL Medium Duration Debt A-III Index	12-Mar-24
DSPCBF	CRISIL Corporate Bond B-III Index	CRISIL Corporate Debt A-II Index	12-Mar-24
DSPBPDF	NIFTY Banking & PSU Debt Index	Nifty Banking & PSU Debt Index A-II	12-Mar-24
DSPCRF	CRISIL Credit Risk Debt CIII Index	CRISIL Credit Risk Debt B-II Index	12-Mar-24
DSPSBF	CRISIL Dynamic Bond B-III Index	CRISIL Dynamic Bond A-III Index	12-Mar-24
DSPFRF	CRISIL Short Term Bond Fund Index	CRISIL Short Duration Debt A-II Index	12-Mar-24

This page has been intentionally left blank.

Fill in this form to update your details
CUSTOMER DETAILS UPDATION FORM

1. APPLICANT'S DETAILS			
Folio No	Name of Sole/First Applicant (First / Middle / Surname)	Title <input type="checkbox"/> Mr. <input type="checkbox"/> Ms. <input type="checkbox"/> M/s	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
2. CONTACT DETAILS			
Email ID (in capital)	<input type="text"/>		
Mobile No.	+ 9 1	Tel.:	STD (CODE) TELEPHONE NO.
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Contact details belong to family due to investor being,			
<input type="checkbox"/> Self <input type="checkbox"/> Spouse <input type="checkbox"/> Dependent Child <input type="checkbox"/> Dependent Parent <input type="checkbox"/> Dependent Sibling <input type="checkbox"/> Guardian in case of Minor			
3. PAN AND KYC UPDATION			KYC LETTER
Sole/ First Applicant/ Guardian	<input type="text"/>	<input type="checkbox"/> Attached	
Second Applicant/ Guardian	<input type="text"/>	<input type="checkbox"/> Attached	
Third Applicant/ Guardian	<input type="text"/>	<input type="checkbox"/> Attached	
4. DECLARATION & SIGNATURES (as existing in records)			
I/we hereby request DSP Mutual Fund and Registrar to update the details in the folio/s as mentioned above.			
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Sole/First Holder	Second Holder	Third Holder	



If undelivered, please return to: DSP Mutual Fund, c/o Perq Logistics, B-15, Sarvodaya Industrial Estate, Off Mahakali Caves Road, Andheri East, Mumbai - 400093.

We request our unit holders to regularly update their KYC information in terms of Rule 9 of Prevention of Money Laundering (Maintenance of Records) Rules, 2005. Unit holders may contact any of the offices of DSP Mutual Fund or the Registrars CAMS or visit www.dspim.com for assistance. Your co-operation will help us to serve you better.

#InvestForGood

DSP
MUTUAL FUND

Have you tried the all new DSP Mobile App?

Personalized. Intuitive. Intelligent

Download now

