

Circular

HO/24/11/24(62)2026-IMD-RAC4/1/11872/2026

May 19, 2026

To,

**All Mutual Funds**  
**All Asset Management Companies (AMCs)**  
**All Trustee Companies/ Board of Trustees of Mutual Funds**  
**Association of Mutual Funds in India (AMFI)**

Madam/ Sir,

**Sub: Revision of Monthly Cumulative Report (MCR) Format**

1. Please refer to clause 6.20 of SEBI Master Circular for Mutual Funds dated March 20, 2026 (hereinafter referred as "Master Circular") prescribing the format for reporting of Monthly Cumulative Report (MCR).
2. Pursuant to introduction of a new scheme categories vide SEBI Circular dated February 26, 2026 on Categorisation and Rationalisation of Mutual Fund Scheme now consolidated as clause 3.7 of Master Circular, it has been decided to modify MCR format from June 2026 onwards. The revised format of MCR is enclosed as **Annexure A** along with MCR SIF format enclosed at **Annexure B**.
3. All other conditions specified in the above mentioned clause of the Master Circular shall remain unchanged.
4. This Circular is issued in exercise of the powers conferred by Section 11(1) of the Securities and Exchange Board of India Act, 1992 read with provisions of the SEBI (Mutual Funds) Regulations 2026 to protect the interest of investors in securities and to promote the development of, and to regulate the securities market.
5. This Circular is available at [www.sebi.gov.in](http://www.sebi.gov.in) under the link "Legal ->Circulars".

Yours sincerely,

**Jubin Mehta**  
**Deputy General Manager**  
**Investment Management Department**

| Name of the Mutual Fund : .....                       |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
|---|-----------------|----------------------------|---------------------------|--|--|---|---|--|---|--|---|---|--|--|--|
| MFR for the Month of ..... (Month), 20XX              |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| Sr. No.   | Scheme Category | No. of schemes as on ..... | No. of folios as on ..... | Funds mobilised for the period (since April 01, 20XX to ..... ) INR in crore | Repurchase/redemption for the period (since April 01, 20XX to ..... ) INR in crore | Net Inflow/(ve) / Outflow/(ve) for the period (since April 01, 20XX to ..... ) INR in crore | Net Asset under management as on ..... INR in crore | Average assets under management for the month ..... INR in crore | No. of segregated portfolio created as on ..... | Net assets under management in segregated portfolios as on ..... | SIP inflows for the Month of ..... 20XX | Existing SIP Accounts at the beginning of the Month of ..... 20XX (Excluding STP) | SIP Accounts Registered during the Month of ..... 20XX | SIP Accounts Mattered during the Month of ..... 20XX | SIP Accounts terminated prematurely during the Month of ..... 20XX |
| (1)   | (2)             | (3)                        | (4)                       | (5)  | (6)  | (7)   | (8)   | (9)  | (10)  | (11)   | (12)                                    | (13)  | (14)   | (15)   | (16)   |
| <b>A Open ended Schemes</b>                           |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>I Debt Schemes</b>                                 |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| i Overight Fund                                       |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| ii Liquid Fund  |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| iii Ultra Short Term Fund                             |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| iv Ultra Short to Short Term Fund                     |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| v Money Market Fund                                   |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| vi Short Term Fund                                    |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| vii Medium Term Fund                                  |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| viii Medium to Long Term Fund                         |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| ix Long Term Fund                                     |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| x Dynamic Term Fund                                   |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| xi Corporate Bond Fund                                |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| xii Credit Risk Fund                                  |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| xiii Emerging and PSU Debt Fund                       |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| xiv Gilt Fund   |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| xv 15-year Constant Maturity Gilt Fund                |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| xvi Floating Interest Rates Fund                      |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| xvii Sectoral Fund                                    |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>Sub total - I</b>                                  |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>II Equity Schemes</b>                              |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| i Multi Cap Fund                                      |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| ii Large Cap Fund                                     |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| iii Large & Mid Cap Fund                              |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| iv Mid Cap Fund                                       |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| v Small Cap Fund                                      |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| vi Flexi Cap Fund                                     |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| vii Dividend Yield Fund                               |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| viii Value Fund                                       |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| ix Contra Fund  |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| x Focused Fund  |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| xi Sectoral Fund                                      |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| xii Thematic Fund                                     |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| xiii ELSS- Tax Saver Fund                             |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>Sub total - II</b>                                 |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>III Hybrid Schemes</b>                             |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| i Conservative Hybrid Fund                            |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| ii Balanced Hybrid Fund                               |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| iii Aggressive Hybrid Fund                            |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| iv Balanced Advantage Fund / Dynamic Asset Allocation |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| v Multi Asset Allocation Fund                         |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| vi Arbitrage Fund                                     |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| vii Equity Savings Fund                               |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>Sub total - III</b>                                |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>IV Life Cycle Funds</b>                            |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| i Life Cycle Fund with Maturity of 6 Years            |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| ii Life Cycle Fund with Maturity of 10 Years          |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| iii Life Cycle Fund with Maturity of 15 Years         |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| iv Life Cycle Fund with Maturity of 20 Years          |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| v Life Cycle Fund with Maturity of 25 Years           |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| vi Life Cycle Fund with Maturity of 30 Years          |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>Sub total - IV</b>                                 |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>V Solutions Oriented Schemes **</b>                |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| i Retirement Fund                                     |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| ii Childrens Fund                                     |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>Sub total - V</b>                                  |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>V Index Funds</b>                                  |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| i Equity Funds  |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| ii Debt Funds   |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| iii Hybrid Funds                                      |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>Sub total - VI</b>                                 |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>VI Exchange Traded Funds (ETFs)</b>                |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| i Equity ETF  |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| ii Debt ETF   |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| iii Hybrid ETF  |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| iv Gold ETF   |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| v Silver ETF  |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| vi Other ETF  |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| vii ETFs investing overseas                           |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>Sub total - VII</b>                                |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>VIII Overseas Fund of Funds</b>                    |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| i Fund of Funds investing overseas                    |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>Sub total - VIII</b>                               |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>Total A- Open Ended Schemes</b>                    |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>B Close Ended Schemes</b>                          |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>I Income /Debt Oriented Schemes</b>                |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| i Fixed Term Plan                                     |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| ii Infrastructure Debt Fund                           |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| iii Other Debt Scheme                                 |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>Sub total I</b>                                    |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>II Growth/Equity Oriented Schemes</b>              |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| i ELSS  |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>Sub total II</b>                                   |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>Total B- Close ended Schemes</b>                   |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>C Interval Schemes</b>                             |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>Interval Debt Oriented Schemes</b>                 |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>Total C- Interval Schemes</b>                      |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>Grand Total</b>                                    |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |
| <b>Fund of Funds Scheme (Domestic)</b>                |                 |                            |                           |  |  |   |   |  |   |  |   |   |  |  |  |

Notes  
 1.in column number (3), number of schemes shall include series / serial plans  
 2.in column number (3) segregated portfolios created in a scheme shall not be treated as a separate scheme.  
 3.in column number (4), number of folios shall not include folios of segregated portfolios  
 4.in column number (5) and (6) AUM of segregated portfolios shall be included  
 5.in column number (9), AAIM is the average of the daily AAIM of the Mutual Fund for the month.  
 6.in column number (10), number of segregated portfolios created in a scheme can be more than one  
 7.linear scheme investments are excluded from the above data

