

Abakkus Investment Managers Private Limited

(CIN: U66301MH2025PTC446708)

Registered Office: Abakkus Corporate Centre, 6th Floor, Param House, Shanti Nagar, Near Grand Hyatt, Off Santacruz Chembur Link Road, Santacruz East, Mumbai – 400055.

Website: www.abakkusmf.com

NOTICE CUM ADDENDUM No. 11/2025-26

NOTICE CUM ADDENDUM TO THE SCHEME INFORMATION DOCUMENT ('SID') / KEY INFORMATION MEMORANDUM ('KIM') OF THE SCHEMES OF ABAKKUS MUTUAL FUND ('THE FUND')

Investors are requested to note that pursuant to the SEBI (Mutual Funds) Regulations, 2026 ("MF Regulations, 2026") and SEBI Master Circular for Mutual Funds dated March 20, 2026, effective from April 1, 2026 ("Effective Date"), the Annual Scheme Recurring Expense section of SIDs and KIMs of respective schemes will be revised. Accordingly, the following changes shall be effective from the Effective Dates for the following schemes:

| Name of the scheme | Scheme Category |
|---------------------------|-------------------------------------|
| Abakkus Flexi Cap Fund | Equity Oriented Scheme |
| Abakkus Liquid Fund | Other than equity-oriented schemes- |
| Abakkus Small Cap Fund | Equity Oriented Scheme |

'Total Expense Ratio (TER)':

- As defined in MF Regulations, 2026, TER means the ratio of total of all expenses charged to the investors of the scheme to the total asset under management of the scheme.
- The TER shall consist of the following components:
 - Base expense ratio (BER) (sub-regulation 7 of Regulation 66)** - The BER shall be charged to the scheme(s) within the base expense ratio limits* specified under the MF Regulations, 2026.

The BER shall include:

- Investment and Advisory fees (**sub-regulation 4 of Regulation 66**)
- Recurring expenses (**sub-regulation 5 of Regulation 66**)
- Charges/ commission/ fees related to distribution of mutual fund schemes (**Sub-regulation 6 of Regulation 66**)

but exclude statutory levy applicable, if any, on above expenses and transaction cost specified under sub-regulation 10 of Regulation 66.

- Brokerage Cost (sub-regulation 9 of Regulation 66)** – schemes may charge expense incurred towards brokerage, for the purpose of execution of trade, over and above the base expense ratio subject to a maximum of 0.06 per cent of trade value in case of cash market transactions and 0.02 per cent of trade value in case of derivatives transactions. Expense charged towards

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brokerage, over and above the specified limit, shall be part of the base expense ratio limit specified under sub regulation 7 of Regulation 66.

- **Transaction cost (sub-regulation 10 of Regulation 66)** incurred for the purpose of execution of a trade shall mean regulatory levies and any other expenses charged by the stock exchanges, clearing corporation, and clearing house, as applicable. Such transaction costs shall not form part of the base expense ratio.
 - **Statutory levy** (clause yy of sub regulation 1 of Regulation 2) means levy imposed by state government and central government.
3. Any expense other than those specified in sub-regulation (4), sub-regulation (5), sub regulation (6), sub-regulation (9) and sub-regulation (10), as mentioned above, shall not be charged to the scheme and shall be borne by the AMC or trustee or sponsors.
 4. No charges other than the base expense ratio, brokerage cost, transaction cost, statutory levy and exit load including levies as may be specified by SEBI, shall be charged to the investors.
 5. Any expenditure in excess of the base limits specified in the Mutual Funds Regulations shall be borne by the AMC or the trustees or sponsors. If any expense of the scheme is borne by the AMC or by the trustees or sponsors, the same shall be done only after the investment and advisory fees charged to the scheme, if any, is fully reversed.

*Investors are requested to note that Base expense ratio (BER) as mentioned above shall be subject to the following limits as prescribed under the Mutual Funds Regulations, 2026:

| Sr. No. | Scheme Category | Maximum Base Expense ratio (BER) as per cent of the daily net assets |
|---|--------------------------------------|--|
| Open ended schemes other than the schemes specified under Sr.no C to F | | |
| A. | Equity oriented schemes^^ | 2.10% |
| B. | Other than equity oriented schemes^^ | 1.85% |

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^^ Following AUM slab wise Base Expense Ratio Limits for 'equity oriented schemes' and 'other than equity oriented schemes' shall be applicable from the Effective Date:

| Assets under management Slab (In Rs. crore) | Base expense ratio limits for equity oriented schemes | Base expense ratio limits for other than equity oriented schemes |
|--|--|--|
| on the first Rs. 500 crores of the daily net assets | 2.10% | 1.85% |
| on the next Rs. 250 crores of the daily net assets | 1.90% | 1.65% |
| on the next Rs. 1,250 crores of the daily net assets | 1.60% | 1.40% |
| on the next Rs. 3,000 crores of the daily net assets | 1.50% | 1.25% |
| on the next Rs. 5,000 crores of the daily net assets | 1.40% | 1.15% |
| On the next Rs. 40,000 crores of the daily net assets | Expense ratio reduction of 0.05% for every increase of Rs.5,000 crores of daily net assets or part thereof. | |
| On balance of the assets | 0.95% | 0.70% |

The section on **Annual Scheme Recurring Expenses** appearing in the SID and KIM of the abovementioned schemes shall be suitably modified to incorporate the above provisions and the necessary/ incidental change arising out of the aforesaid changes, wherever applicable.

For the actual expenses charged from the Effective Date, the investors should refer to the website of the mutual fund at <https://www.abakkusmf.com/>

All the other provisions of the SID and KIM of the Schemes, except as specifically modified herein above remain unchanged. This Notice-cum-Addendum forms an integral part of the SID and KIM of the Scheme, as amended from time to time.

**For Abakkus Investment Managers Private Limited
(Investment Manager to Abakkus Mutual Fund)**

Sd/-

Authorised Signatory

Place : Mumbai

Date : March 30, 2026

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

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