

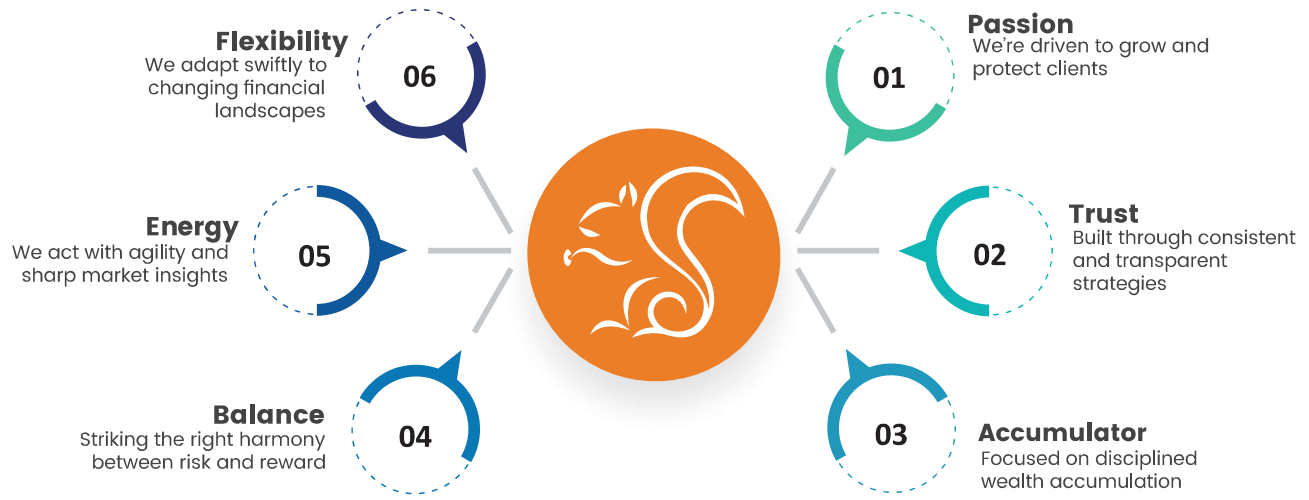
Monthly Factsheet

February 2026



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About Our Logo and Name



We are inspired and have named ourselves after the simplest ancient computing instrument – Abacus

THIS HAS SHAPED OUR BELIEFS

Keep Things Simple | Believe in the Basics | Focus on Fundamentals and Key Metrics

Investment Philosophy

Alpha generators

- Believe in investing with an endeavor to generate alpha over the markets rather than just allocating within benchmark index
- Companies where profitability is expected to grow higher than market average
- Fundamentally underpriced stocks with reasonable growth expectations

Fundamental driven

- Bottom-up research with focus on balance sheet
- Numbers speak more than presentations and hype
- Returns ultimately are all about earnings

Risk reward equation

- Expected returns must justify the risk / uncertainty taken
- A good company might not necessarily be a good stock
- Focus on the price we pay, and value derived
- What is in the price?

Agile and flexible

- Each investment opportunity is looked upon individual merit
- Not constrained to a particular theme or style
- Effectively adapt to changing investment landscape

Patient investors

- Buy and hold
- Invest in a stock as if investing in a business
- Think like a partner
- Active portfolio adjustments to align with market conditions

Happy to be contrarian

- Prefer to be first, early investors
- Do not chase the momentum
- Open to look at companies across sectors and market caps and business cycle

Our Unique MEETS Framework

Management

- Quality – Capability and track record
- Capital Allocation – capex is fine if ROE is maintained or enhanced
- Capital Distribution – fair to minority shareholders
- Error in decision – Business errors vs avoidable mishaps



Events/Trends

- Stock movement because of events
- Can be Buy or Sell opportunity
- Events on the horizon
- Disruptive trends/new themes



Structural

- Size of the opportunity
- Competitive positioning / MOAT
- Consistent growth in profits



Earnings

- Quality of earnings vs reported numbers
- Actual earnings vs expected
- Cyclical vs Structural earnings
- Companies that can double profits in 4 years or less or where EV/EBITDA can halve in four years

Timing

- What is the price discounting
- Time frame of investment
- Mean reversion
- Good company is not necessarily a good investment if price is not right

5D Investment Process

DISCOVER

From a universe of **6000** companies, **~1500** companies are investable

LEADS

- Annual report
- Analysts & reports
- In house screeners
- Team experience
- Ecosystem
- News flow

DELVE

Deeper into companies through MEETS framework & experienced investment team

MEETS FRAMEWORK

- Management quality
- Earnings
- Events
- Timing
- Structural

DEVELOP

Macro and micro analysis on selected companies

ANALYSIS

- Management meetings
- Competitive advantage
- Potential triggers
- Peer comparison
- Financial modelling and sensitivity analysis

DETAIL

Idea generation

PORTFOLIO CONSTRUCTION

- Liquidity
- Sector exposure
- Portfolio beta
- Risk management

Decision Making

MACRO-INPUTS

Risk Reward Equation

BUY it now or at target price

DELIVER

Portfolio construction and risk monitoring

PORTFOLIO MANAGEMENT

- News flow
- Monitoring
- Quarterly reviews
- Sell discipline

WATCHLIST

Triggered due to change in stock price and/or data point.



Vaibhav Chugh

Chief Executive Officer

Vaibhav comes with rich experience over 25 years in the financial services sector. Vaibhav holds a bachelor's degree from Punjab University and a PGDM from IMT Ghaziabad. He has also done a LDP-Finance for Executives from IIM - Bengaluru.

From CEO's Desk

Staying the Course: My Perspective on Markets, Volatility, and Potential Long-Term Wealth Creation

Equity Markets have been unusually noisy in recent months. Volatility dominates headlines, sentiment seems to swing every week, and it's natural for investors to wonder: **What should I do right now?**

Having lived through multiple market cycles, including the bruising subprime crisis of 2008, my approach remains unchanged- **stay invested, stay diversified, and most importantly, understand what is happening before reacting to it.** Let me share how I am viewing the current environment.

A compelling Entry Point - "If You Have Patience."

I believe the Indian equity market is at an attractive entry point for investors with a minimum 5-10-year horizon. The underlying economic environment is improving in ways that truly matter: interest rates are easing, liquidity conditions have strengthened, and both private and government capital expenditure are picking up meaningfully. These are not superficial signals; they are the foundation of sustained earnings recovery. My base case, subject to market risks and economic uncertainty, is 8-10% earnings growth this year, rising to 14-15% over the next two to two-and-a-half years. If this plays out as expected, investors who build positions now may look back at this as an opportunity rather than a risk. Obviously, these are just broad market views, not return forecasts or guarantees, and actual outcomes may differ. For long-term investors, maintaining a higher allocation to equities has historically supported wealth creation. A portfolio tilt of 70-80% in equities, complemented by fixed income for stability, may offer a balanced approach, though it differs across investors-based risk tolerance, financial goals, and investment horizon. Small-cap stocks certainly deserve attention. While they are more volatile by nature, historically, they rewarded patient capital over longer multi-year horizons; however, they also involve higher risk, so it is ideal to align this exposure with your risk appetite.

Reassessing the Fear Around AI and Indian IT Services

There is a widespread anxiety right now about what artificial intelligence means for Indian IT companies. I understand the concern, but I believe they are a bit overstated. The companies I track are not bystanders in this transition- they are active participants. They are well-managed, maintain strong balance sheets, and are meaningfully investing in emerging technologies, including AI itself.

In fact, the recent sell-off in segments of the IT sector, in my view, created room for potential opportunities. The Mid & Small-cap IT space may hold selective opportunities, given their agility and specialization, and are equipped to pivot and benefit from the AI wave more effectively than the perceptions suggest.

Where I See Opportunity Beyond IT

Beyond technology, I see meaningful opportunities in capital goods and infrastructure, which are likely to benefit from the government's

sustained spending push. Pharmaceuticals continue to be supported by strong domestic demand and export momentum. And Financials (Banks and NBFCs) look attractive as credit cycles are improving, margins are stabilizing, and balance sheets are robust. Across these segments, the common thread is clear: **India's structural growth story remains intact.** Hence, it is necessary not to let Short-term noise distract us from achieving that bigger picture.

Thoughtful Diversification Still Matters

Though I am constructive on equities, diversification remains essential- A key pillar for achieving balanced growth. I personally do not believe in putting everything in one basket. A 5-10% allocation to gold and silver can provide stability during periods of heightened volatility. These assets do not drive your long-term returns, but they help cushion portfolios- especially during global uncertainties, and we have seen enough of those to know their value. For those who prefer a simple, professionally managed solution, multi-asset allocation mutual funds offer balanced exposure across equities, fixed income, and commodities.

What 2008 Taught Me About Investor Behavior

The mistake I have seen and one I had to unlearn is reacting to news without truly understanding it. During the 2008 subprime crisis, those who suffered the most weren't necessarily the ones with poor portfolio, but the ones who panicked and reacted without logic and with emotions. The lesson remains just as relevant today. Before reacting to the headline, whether it concerns AI, Interest rates, or geopolitical events- ask yourself:

- Do I truly understand what this means for my investments?
- Does it change my long-term thesis, or simply the short-term mood?

It is equally important to avoid relying on past performance. It is a lesson, but not a future predictor. The winners of last year are not necessarily the winners of tomorrow. Context matters. Understanding matters.

Final Thoughts: Uncertainty Is Not a Threat, It's the Source of Opportunity

Markets will always be uncertain. That is not a flaw; it is exactly what creates opportunity for patient and disciplined long-term investors. I remain optimistic about India's long term growth trajectory, and firmly believe that those who stay invested, stay diversified, and stay grounded in fundamentals are better positioned over time. And when in doubt, do not hesitate to reach out to your financial advisor; they can help you interpret market movements, assess suitability, and stay focused on your long-term objectives. Remember, Volatility is a natural part of markets, but with discipline, patience, and right asset allocation, investors can remain resilient and stay committed to the broader growth story.

Stay steady. Stay thoughtful. Happy and Calm Investing!



Sanjay Doshi

Head of Investments and Research

Sanjay Doshi has over 20 years of experience in Equity Research and Fund Management. A Chartered Accountant by profession, he has done MBA in Finance from NMIMS and is a CFA charter holder.

From Investment Desk

Dear Investors,

Robust 3Q FY26 earnings highlight improving underlying fundamentals, while geopolitical event remains near term headwind

The recently concluded 3QFY26 earnings season reaffirmed the underlying strength of India Inc. Aggregate Nifty earnings were aided by strong momentum in sectors such as financials, auto, capital goods, and consumer durables. The BSE 500 (excluding oil marketing companies (OMCs)) posted a 10% Y-o-Y rise in top-line growth, marking its strongest performance in the past two years. Small and Mid-cap companies saw much higher PAT growth of over 15% Y-o-Y. While a lower base did support, topline of these companies grew faster than large caps with margins holding largely stable.

Banking results remained healthy, with credit growth sustaining and asset quality metrics at multi-year bests. Consumption demand, though uneven across income segments, continues to show signs of gradual recovery. Capital spending by both corporates and the government remains on track, supporting investment-led growth. However, the technology sector remained under pressure. Rapid developments in artificial intelligence (AI) and automation seem to be altering global IT services outsourcing model. This transition phase, while disruptive in the near term, may ultimately create fresh opportunities for agile Indian IT firms that can pivot towards product-led or AI-driven service offerings. We continue to remain cautious on the space for the near term.

On the global front, geopolitical tensions in the Middle East led to bouts of risk aversion, and particularly impacting crude oil prices and emerging market currencies. Diplomatic efforts towards de-escalation and coordinated responses from energy-producing nations offer grounds for cautious optimism.

While near term volatility may persist, driven by global uncertainties, geopolitical risks, and sector-specific corrections, India's strong macroeconomic fundamentals, resilient domestic demand, improving earnings visibility, and sustained government Capex momentum remain supportive for equities over the medium term. Valuations across several quality businesses look reasonable, especially for investors with a 3-5 year view.

Macro-economic data and market trends

RBI's Monetary Policy Committee decided to keep the repo rate unchanged at 5.25% and continue with a neutral policy stance. Inflation stayed broadly manageable during the month. Government released new GDP series with base year 2022-23 (replacing 2011-12), projecting 7.6% real growth for FY26 and nominal GDP growth of 8.6%. Headline Consumer Price Index (CPI) inflation for January 2025 stood at 2.75% (new CPI series, base year 2024) with WPI inflation rose to 1.8% Y-o-Y in January 2026 from 0.8% in December 2025.

GST collections continued to affirm economic strength. Gross GST collections stood at INR 1.84 trillion in February 2026, an 8.1% Y-o-Y increase, while net GST collections rose 7.9% Y-o-Y to INR 1.61 trillion, tempered slightly by elevated refund outflows. Credit growth accelerated further, signaling the early phase of a renewed lending cycle. Corporate performance in Q3 FY25-26 also improved, with a

healthy uptick in revenue trends.

In terms of market movement, the Nifty 50 ended the month down ~0.6%, its third consecutive monthly decline. Nifty IT was the key underperformer (-19.5%), witnessing a sharp correction during the month, while PSU Bank and select consumption-linked sectors demonstrated relative resilience, supported by healthy credit growth, stable asset quality trends, and sustained domestic demand.

Institutional flows continued to remain a crucial market driver. Foreign Portfolio Investors (FPIs) turned marginal net buyers in February 2026, making a reversal after significant outflows in the preceding months, though flows remain volatile amid geopolitical uncertainties. Domestic Institutional Investors (DIIs) continued to provide strong support to the market, remaining the net buyers during the month. Consistent domestic participation is helping cushion market volatility.

Portfolio Strategy & Positioning

Abakus Flexi Cap Fund aims to benefit from growth opportunities across market caps and sectors while being mindful of valuations. Abakus Investment philosophy and our Unique 'MEETS' framework form the bedrock for key stock ideas, supported further by the experience and depth which our research team brings in.

The portfolio has a balance of leaders and potential winners with notable allocation to conviction ideas and therefore has high active share. At the same time, portfolio construction is guided by a well-defined risk management framework (guardrails across stock, sector and market cap positions) to align with long term wealth creation. Focus is on identifying scalable business models with strong management, identify trends/ cycles early on and look for companies which can benefit from mega themes while being cautious on companies with high financial leverage.

The portfolio as of February 2026 reflects our positive view across breadth of the market with higher allocation towards small cap space where risk reward appears favourable from medium term perspective, despite near term market volatility. We remain positive on financials, manufacturing, healthcare, consumer discretionary, and chemicals sectors.

In uncertain markets, disciplined investment becomes even more critical. Gradual, staggered investing- especially through Systematic Investment Plan (SIP) remains one of the most effective tools to participate in India's growth story while countering short-term volatility.

Source: - Bloomberg, NSE, AMFI, RBI, NSDL, Internal Research. Data as of February 2026

Abakkus Flexi Cap Fund

(An open ended dynamic equity scheme investing across large cap, mid cap, small cap stocks.)

Believe in the Basics

Details as of February 28 2026

INVESTMENT OBJECTIVE

The primary investment objective of the scheme is to generate capital appreciation & provide long-term growth opportunities through equity and equity related instruments by investing in a diversified portfolio of large cap, mid cap and small cap securities and the secondary objective is to generate consistent returns by investing in debt and money market securities. There is no assurance that the investment objective of the scheme will be achieved.

FUND FEATURES

Allotment Date: 29th December 2025

Fund Manager: Mr. Sanjay Doshi, 20 Yrs of experience, Managing this fund since its inception

Benchmark: BSE 500 Index (TRI)

Plans and Options: Regular & Direct; Growth & IDCW

Minimum Investment Amount: INR 500/- & Multiple of INR 1/-

Minimum Additional Purchase Amount: INR 100/- & Multiple of INR 1/-

Minimum Redemption Amount: INR 100/- or 1 Unit or Account Balance, whichever is lower

Entry Load: Nil

Exit Load: If units redeemed or switched out are upto 10% (limit) of the units purchased or switched in within 3 months from the date of allotment - Nil

If units redeemed or switched out are over and above the 10% (limit) within 3 months from the date of allotment - 1% of the applicable NAV

If redeemed/switched out after 3 months from the date of allotment - Nil

AUM DETAILS

Monthly Average AUM ₹ 2,982.92 Crores

Month End AUM ₹ 3,073.12 Crores

TOTAL EXPENSE RATIO

Regular Plan 1.89%

Direct Plan 0.41%

NAV

	Regular	Direct
Growth	10.0190	10.0450
IDCW	10.0200	10.0490

MARKET CAP ALLOCATION

Large Cap	44.79%
Mid Cap	18.98%
Small Cap	29.44%
Cash & others	6.80%

PORTFOLIO

Securities	% of Net Assets
Equity	93.21%
Banks ¹	18.27%
HDFC Bank Limited ¹	5.20%
ICICI Bank Limited ³	3.90%
State Bank of India ⁴	3.52%
The Federal Bank Limited ⁵	2.93%
Bank of Baroda ⁸	2.72%
Pharmaceuticals & Biotechnology ²	7.64%
Divi's Laboratories Limited	2.29%
Lupin Limited	2.29%
Ajanta Pharma Limited	1.94%
Supriya Lifescience Limited	1.12%
Electrical Equipment ³	6.26%
CG Power and Industrial Solutions Limited	2.44%
Avalon Technologies Limited	2.11%
Emmvee Photovoltaic Power Limited	1.71%
Petroleum Products ⁴	6.20%
Reliance Industries Limited ²	4.20%
Bharat Petroleum Corporation Limited	2.01%
Finance ⁵	4.79%
IIFL Finance Limited	2.10%
PNB Housing Finance Limited	1.74%
Edelweiss Financial Services Limited	0.95%
Capital Markets ⁶	4.66%
360 One WAM Limited	2.33%
ICICI Prudential Asset Management Company Limited	2.33%
Industrial Products ⁷	3.65%
Inox India Limited	2.07%
Kirloskar Pneumatic Company Limited	1.58%
Agricultural, Commercial & Construction Vehicles ⁸	3.30%
Tata Motors Ltd	2.30%
BEML Limited	1.00%
Construction ⁹	3.13%
Larsen & Toubro Limited ⁵	3.13%
Retailing ¹⁰	3.01%
Arvind Fashions Limited	1.59%
Urban Company Ltd.	1.43%

Securities	% of Net Assets
Aerospace & Defense	1.58%
Cyient Dlm Ltd	1.58%
Auto Components	1.58%
ZF Commercial Vehicle Control Systems India Limited	1.58%
Automobiles	1.93%
Bajaj Auto Limited	1.93%
Beverages	2.36%
United Spirits Limited	2.36%
Chemicals & Petrochemicals	2.91%
Aether Industries Limited	1.50%
Deepak Fertilizers and Petrochemicals Corporation Limited	1.41%
Consumer Durables	1.44%
Kajaria Ceramics Limited	1.44%
Diversified Metals	2.22%
Vedanta Limited	2.22%
Ferrous Metals	1.93%
Tata Steel Limited	1.93%
Financial Technology (Fintech)	1.93%
PB Fintech Limited	1.93%
Food Products	1.35%
Heritage Foods Limited	1.35%
Insurance	2.45%
ICICI Prudential Life Insurance Company Limited ¹⁰	2.45%
IT - Software	2.66%
Oracle Financial Services Software Limited	2.23%
Fractal Analytics Ltd	0.42%
Leisure Services	0.82%
Leela Palaces Hotels & Resorts Limited	0.82%
Power	2.79%
NTPC Limited ⁷	2.79%
Realty	1.87%
DLF Limited	1.87%
Telecom - Services	2.46%
Indus Towers Limited ⁹	2.46%
Commercial Papers	1.12%
Cash and others	5.68%
Grand Total	100.00

No of Stocks: 44

• Top 10 Industries
• Top 10 Holdings

Disclaimers: IDCW: Income Distribution cum Capital Withdrawal. % of Net Assets figures are rounded off to two decimal points. Market cap shown as % of equity net assets; classifications as per AMFI Classification as of 31 Dec 2025. Total Expense Ratio includes Additional Expenses and Goods & Service Tax on Management Fees. The scheme currently does not have Income Distribution History. Scheme has not completed 6 months; hence performance of this scheme is not disclosed. Portfolio Beta, Standard Deviation and Sharpe ratio of the scheme are not computed as scheme has not completed 3 years since its inception. Portfolio Turnover of the scheme is not computed as the scheme has not complete 1 year since its inception. Industries mentioned in the portfolio are based on the industry classification defined by AMFI as of February 28 2026.

Abakkus Liquid Fund

An Open ended Liquid Scheme – A Relatively low interest rate risk and moderate Credit Risk.

Details as of February 28 2026

INVESTMENT OBJECTIVE

To generate optimal returns consistent with moderate levels of risk and high liquidity by investing in debt and money market instruments. There is no assurance that the investment objective of the Scheme will be achieved.

FUND FEATURES

Allotment Date: 12th December 2025	
Fund Manager: Mr. Sanjay Doshi, 20 Yrs of experience, Managing this fund since its inception	
Benchmark: CRISIL Liquid Debt A-I TRI	
Plans and Options: Regular & Direct; Growth & IDCW	
Minimum Investment Amount: INR 1000/- & Multiple of INR 1/-	
Minimum Additional Purchase Amount: INR 100/- & Multiple of INR 1/-	
Minimum Redemption Amount: INR 100/- or 1 Unit or Account Balance, whichever is lower	
Entry Load: Nil	
Exit Load:	
Investment period (Days from subscription NAV)	Exit load (% of redemption proceeds)
1 Day	0.0070%
2 Days	0.0065%
3 Days	0.0060%
4 Days	0.0055%
5 Days	0.0050%
6 Days	0.0045%
7 Days or more	NIL

AUM DETAILS

Monthly Average AUM	₹ 140.88 Crores
Month End AUM	₹ 166.84 Crores

TOTAL EXPENSE RATIO

Regular Plan	0.31%
Direct Plan	0.23%

NAV

	Regular	Direct
Daily IDCW	100.0352	100.0337
Growth	101.1214	101.1390
IDCW Monthly	100.1923	100.1947
Quarterly IDCW	101.1216	101.1383
Weekly IDCW	100.0908	100.0868

ASSET ALLOCATION

Government Securities/Treasury Bills	20.84%
Certificate of Deposits	17.76%
Commercial Papers	18.36%
Cash and others	42.94%

Rating Profile

Sov	20.84%
A1+	36.13%
Cash and others	42.94%

PORTFOLIO

Securities	Industry/Rating	% of Net Assets
GOVERNMENT SECURITIES/TREASURY BILLS		20.84%
364 Days Tbill (MD 23/04/2026)	Sov	5.95%
91 Days Tbill (MD 12/03/2026)	Sov	2.99%
182 Days Tbill (MD 12/03/2026)	Sov	2.99%
91 Days Tbill (MD 09/04/2026)	Sov	2.98%
182 Days Tbill (MD 14/05/2026)	Sov	2.97%
182 Days Tbill (MD 21/05/2026)	Sov	2.96%
CERTIFICATE OF DEPOSITS		17.76%
Union Bank of India	A1+	5.91%
Punjab National Bank	A1+	5.90%
Axis Bank Limited	A1+	2.99%
Indian Bank	A1+	2.96%
COMMERCIAL PAPERS		18.36%
Bajaj Finance Limited	A1+	6.52%
Power Finance Corporation Limited	A1+	5.94%
Motilal Oswal Financial Services Limited	A1+	5.90%
CASH AND OTHERS		42.94%
CASH AND CASH EQUIVALENTS		42.94%
Grand Total		100.00

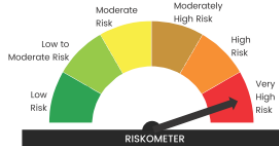
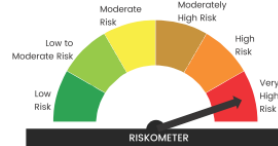
IDCW History

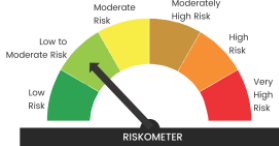
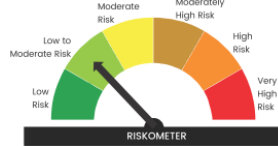
Record Date	Cum IDCW NAV (₹)	IDCW per Unit (₹)
Regular (Monthly)		
15/01/2026	100.0011	0.4929
15/02/2026	100.0174	0.4322
Direct (Monthly)		
15/01/2026	100.0009	0.5010
15/02/2026	100.0171	0.4389

RATIO

Average Maturity	31 days
Modified Duration	27 days
Macaulay Duration	29 days
YTM (Annualised)	5.73%

Disclaimers: IDCW: Income Distribution cum Capital Withdrawal. % of Net Assets figures are rounded off to two decimal points. YTM details should not be construed as indicative returns and the securities bought by the Fund may or may not be held till the respective maturities. Total Expense Ratio includes Additional Expenses and Goods & Service Tax on Management Fees. Scheme has not completed 6 months; hence performance of this scheme is not disclosed. For IDCW: Past performance may or may not be sustained in future and is not a guarantee of any future returns. There is no assurance or guarantee to Unit holders as to rate/quantum of IDCW distribution nor that the IDCWs will be paid regularly. After payment of the IDCW, the per Unit NAV falls to the extent of the payout and statutory levy, if any. IDCW history disclosed above is for the Monthly IDCW option.

<p>Abakkus Flexi Cap Fund (An open ended dynamic equity scheme investing across large cap, mid cap, small cap stocks.)</p> <p>This product is suitable for investors who are seeking*:</p> <ul style="list-style-type: none"> • Capital appreciation over the long term. • To generate capital appreciation by investing in equity and equity related instruments across large, mid & small cap stocks. 	<p>Scheme[#]</p>  <p>The risk of the scheme is Very High risk</p>	<p>Benchmark Risk-o-meter[#] As per AMFI Tier I Benchmark - BSE 500 Index (TRI)</p>  <p>The risk of the benchmark is Very High risk</p>
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<p>Abakkus Liquid Fund (An open-ended liquid scheme – a relatively low interest rate risk and moderate credit risk)</p> <p>This product is suitable for investors who are seeking*:</p> <ul style="list-style-type: none"> • Income over short term. • Investments in debt and money market Instruments with maturity upto 91 days. 	<p>Scheme[#]</p>  <p>The risk of the scheme is Low to Moderate risk</p>	<p>Benchmark Risk-o-meter[#] As per AMFI Tier I Benchmark - CRISIL Liquid Debt A-I TRI</p>  <p>The risk of the benchmark is Low to Moderate risk</p>
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Potential Risk Class (PRC)			
Credit Risk of the Abakkus Liquid Fund	Relatively Low (Class A)	Moderate (Class B)	Relatively High (Class C)
Interest Rate Risk of the scheme			
Relatively Low (Class I)		B-I	
Moderate (Class II)			
Relatively High (Class III)			
B-I - A Scheme with Relatively Low Interest Rate Risk and Moderate Credit Risk.			

*Investors should consult their financial advisers, if in doubt about whether the product is suitable for them.

Benchmark and Scheme Riskometer as on February 28 2026. For latest risk-o-meter, investors may refer to the Monthly Portfolios disclosed on the website viz. <https://www.abakkusmf.com/>

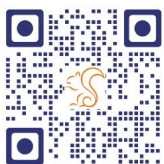
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Product labelling, risk-o-meter classification, benchmark references, and investment suitability disclosures are as per SEBI (Mutual Funds) Regulations, 1996 and AMFI guidelines, and are subject to change. All data is as of the date mentioned and may be subject to revision.



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How to read a Mutual Fund Factsheet?

Fund Manager: An employee of an asset management company such as mutual fund or life insurer, who manages investments of the scheme. He is usually part of a larger team of fund managers and research analysts.

Application amount for fresh subscription: This is the minimum investment amount for a new investor entering in a mutual fund scheme.

Minimum Additional Amount: This is the minimum investment amount for an existing investor in a mutual fund scheme.

SIP: Systematic Investment Plan (SIP) is an organized way of investing in Mutual Fund. It helps in building long term wealth through a disciplined approach of investing at pre-defined intervals ranging from daily, weekly, monthly and quarterly.

NAV: Net value or Net Asset Value per unit (nav) value represents how much principal and accumulated and it is the value at which investors enter or exit the mutual fund.

Benchmark: A group of securities, typically a market index, whose performance is used as a standard or benchmark to assess the performance of mutual funds and other investments. A few common benchmarks are the nifty, sensex, BSE 200, BSE 500, and 10-year Gsec.

Exit Load: When an investor redeems mutual fund units, exit load is charged. At redemption, the exit load is subtracted from the current nav. For instance if the nav is Rs. 100 and the exit load is 1%, the investor will receive Rs. 99.

Standard deviation: Standard deviation is a statistical measure of the range of investment's performance. When a mutual fund has a high standard deviation, it means its range of performance is wide, implying greater volatility.

Sharpe Ratio: The Sharpe Ratio is a measure of risk-adjusted returns. It is calculated using standard deviation and excess return to determine reward per unit of risk.

Beta: Beta is a measure of an investment's volatility vis-à-vis the market. A beta of greater than 1 implies that the security's price will be more volatile than the market. Beta of less than 1 means that the security will be less volatile than the market.

AUM: Assets under management or AUM refers to the recent cumulative market value of investments managed by Mutual fund or any investment firm.

Holdings: The holdings or the portfolio is a mutual fund's latest or updated reported statement of investments/securities. These are usually displayed in terms of percentage to net assets or the rupee value or both. The objective is to give investors an idea of where their money is being invested by the fund manager.

Nature of Scheme: The investment objective and underlying investments determine the nature of the mutual fund scheme. For instance, a mutual fund that aims at generating capital appreciation by investing in stock markets is an equity fund or growth fund. Likewise, a mutual fund that aims at capital preservation by investing in debt markets is a debt fund or income fund. Each of these categories may have sub-categories.

Rating Profile: Mutual funds invest in securities based on their credit worthiness as disclosed by the ratings. A depiction of the mutual fund in various investments based on their rating becomes the rating profile of the fund. Typically, this is a feature of debt funds.

Macaulay Duration: Macaulay Duration is a measure of how long it takes for the price of a bond to be repaid by its internal cash flows. Macaulay Duration is used only for an instrument with fixed cash flows.

Modified Duration: Modified duration is the price sensitivity and the percentage change in price for a unit change in yield.

Average Maturity: A bond's maturity date indicates the specific future date on which an investor gets his principal back i.e. the borrowed amount is repaid in full. Average Maturity is the weighted average of all the current maturities of the debt securities held in the fund.

Yield to Maturity: The yield to maturity or the YTM is the rate of return anticipated on a bond if held until maturity. It is expressed as an annual rate. The YTM factors in the bond's current market price, par value, coupon rate and the time to maturity.

IDCW: Income Distribution cum Capital Withdrawal option or IDCW can be distributed out of investors capital (Equalization Reserve), which is part of the sale price that represents realized gains.

P/E Ratio: The price-earnings ratio (p/E Ratio) is the relation between a company's share price and earnings per share (EPS). It denotes what the market is willing to pay for a company's profits.

P/B V: The price-to-book ratio compares a company's market value to its book value. The market value of a company is its share price multiplied by the number of outstanding shares.

Dividend Yield: The dividend yield is a financial ratio that shows how much a company pays out in dividends each year relative to its stock price.

Interest Rate Swap (IRS): An interest rate swap is a forward contract in which one stream of future interest payments is exchanged for another based on a specified principal amount. Interest rate swaps usually involve the exchange of a fixed interest rate for a floating rate or vice versa, to reduce or increase exposure to fluctuations in interest rates.

Potential Risk Class (PRC) Matrix: In reference to the Rota i75 of SEBI Master Circular (SEBI/HO/IMD/DF.2/CIR/2024/90) on Mutual Funds dated June 27, 2024, all debt schemes will be classified in terms of Potential Risk Class matrix which consists of parameters based on maximum interest rate risk (measured by Macaulay duration (MD) of the scheme) and maximum credit risk (measured by Credit Risk Value (CRV) of the scheme).

R Squared: R Squared is a statistical measure of how closely the portfolio returns are correlated with its benchmark.

Inception date: Means the allotment date of the respective scheme.

Total Return Index: Total return index calculation considers the actual rate of return of an investment or a pool of investments over a given evaluation period. Total return includes interest, capital gains, IDCW and distributions realized over a given period of time.

Abakkus Small Cap Fund

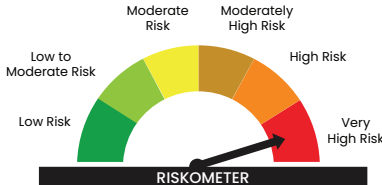
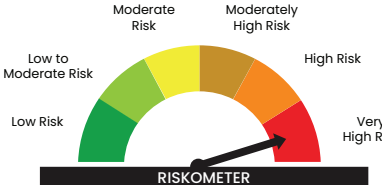
Discovering Hidden Gems.
Unearthing Value.

NFO Opens: 26th Feb, 2026

NFO Closes: 12th Mar, 2026



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Product Label	Scheme Risk-o-meter:	Benchmark Risk-o-meter:
<p>This product is suitable for investors who are seeking*</p> <ul style="list-style-type: none"> Capital appreciation over the long term. To generate capital appreciation by investing in equity and equity related instruments in small cap stocks. 	 <p>RISKOMETER</p> <p>Risk of the Scheme is at Very High Risk</p>	 <p>RISKOMETER</p> <p>Benchmark Risk-o-meter is at Very High Risk</p>
<p>*Investors should consult their financial advisers if in doubt about whether the product is suitable for them.</p>	<p>Abakkus Small Cap Fund An open-ended equity scheme predominantly investing in small cap stocks</p>	<p>NIFTY SmallCap 250 TRI (as per AMFI Tier I Benchmark)</p>

The above product labelling assigned during the New Fund Offer is based on internal assessment of the Scheme Characteristics or model portfolio and the same may vary post NFO when actual investments are made.

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