

FUND SPECTRUM

(Equity Schemes)



About Us – Founder,
Investment Philosophy,
Framework, Risk
Management & KMP

Product Suitability
Label & Risk-o-meter



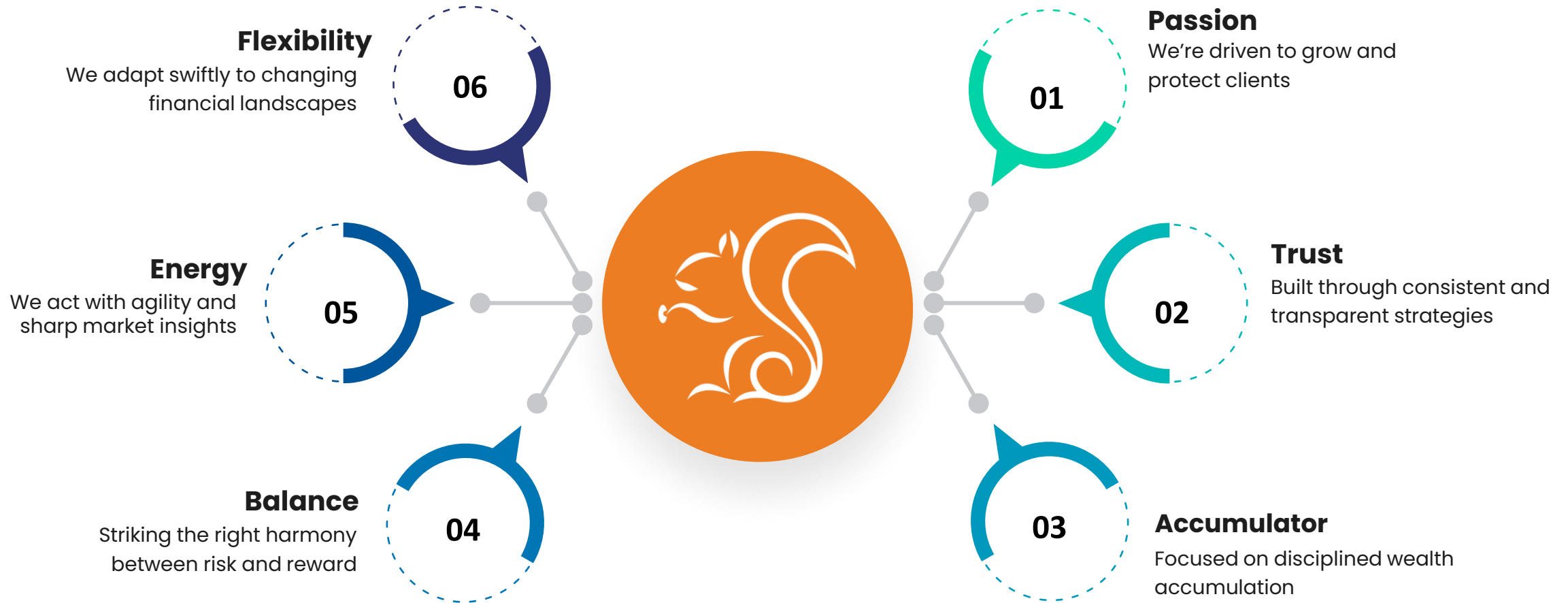
Our Products



About Us



Our Logo Denotes





Sunil Singhania

Founder

Professional Background

- **Founder of Abakkus Asset Manager Private Limited** (established in 2018), an alpha-focused asset management firm.
- **Chief Investment Officer – Equities** at Reliance Nippon Life Asset Management (2003–2017).
- Rated among the **Best Fund Managers** by Outlook Business in 2016 and 2017.

Leadership and Governance Roles

- **First Indian appointed to the Global Board of CFA Institute** (2013–2019).
- **Chairman of the CFA Institute’s Investment Committee** (2017–2019)
- **Member of CFA Institute’s Standards of Practice Council** for six years.
- **Founder and President (8 years)** of the Indian Association of Investment Professionals (now CFA Society India).
- **Appointed to IFRS Capital Market Advisory Committee (CMAC)** (2020–2023).

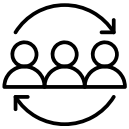
Abakkus Journey





Fundamental driven

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



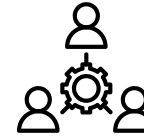
Potential Alpha Generators

- Believe in investing with an endeavor of generating alpha over the markets, than just allocating within the benchmark index. Accordingly, we would primarily focus on following-
- Growth- Focus where profitability is expected to grow relatively higher than the market average.
- Value: Focus on fundamentally underpriced companies with reasonable growth expectations.



Happy To Be Contrarian

- Prefer to be first, early and/or only investors
- Do not chase the momentum
- Open to evaluating companies across sectors, market caps and business cycle



Agile and flexible

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



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



Risk reward equation

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



For understanding purpose only. Portfolio will be managed as per stated Investment objective, investment strategy & asset allocation in the Scheme Information Document (SID) and is subject to the changes within provisions of SID of the Scheme.

5D Investment process

DISCOVER

From universe of **6000**
Companies, **~1500**
Companies are investable

DELVE

Deeper into **~375**
Companies through
MEETS framework &
experienced investment
team

DEVELOP

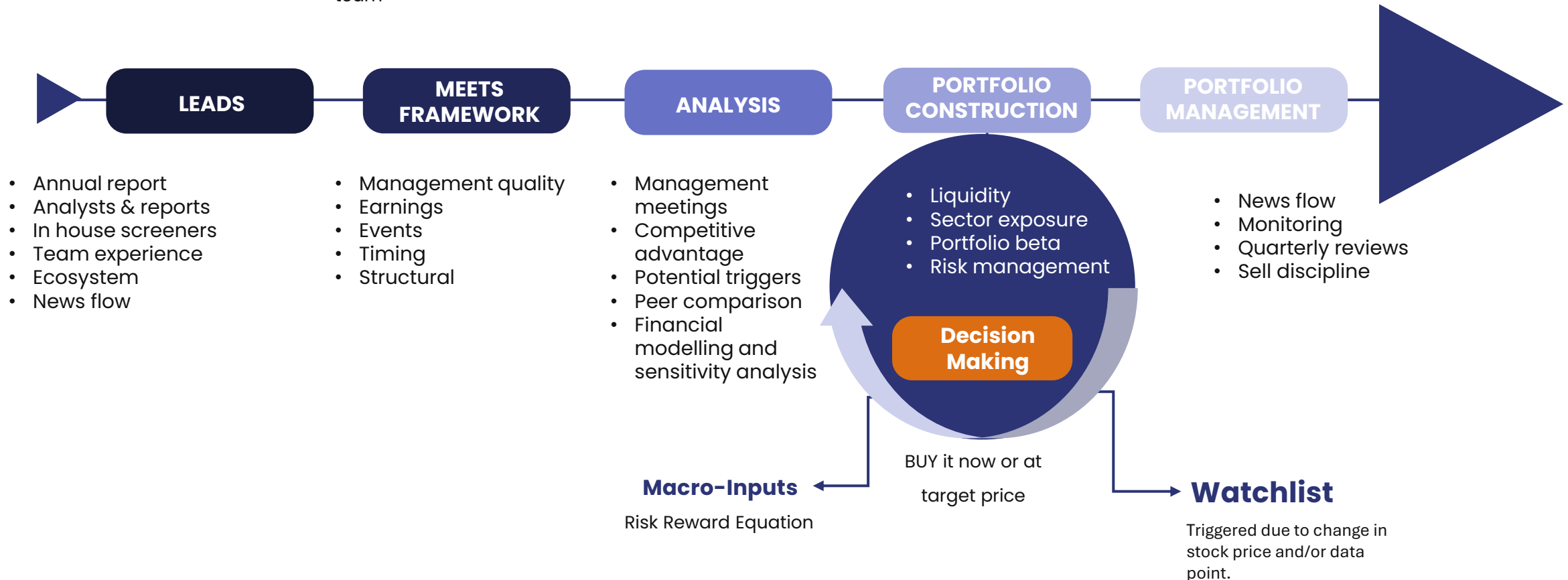
Macro and micro
analysis on **>100**
companies

DETAIL

Idea generation
on **~75** Stocks

DELIVER

Portfolio
construction and Risk
monitoring of **30-40***
Stocks



Our Unique MEETS Framework

Management

- Focus on Quality – capability and track record
- Capital allocation policy – capex is fine if Return on Equity (RoE) is maintained or enhanced
- Capital distribution policies – that are fair to minority shareholders
- Error in decision – business errors vs avoidable mishaps

Events/Trends

- Management meetings
- Company Stock movement driven by specific events
- Events which can create Buy or Sell opportunity
- Events on the horizon
- Disruptive trends/New themes

Structural

- Size of the opportunity
- Competitive positioning / MOAT (competitive advantage)
- Consistent growth in profits over time



Earnings

- Focus on quality of earnings v/s reported earnings
- Focus on structural earnings vs cyclical earnings
- Companies capable of doubling profits around four years where Enterprise Value (EV) / Earnings Before Interest, Taxes, Depreciation and Amortization (EBITDA) can halve over the same period.

Timing

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

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Company risk

The best way to handle company risk is by knowing in-depth details about what you own and why you own it. There is no substitute for this. Our uncompromised focus on balance sheet and numbers will help us in mitigating the company risk



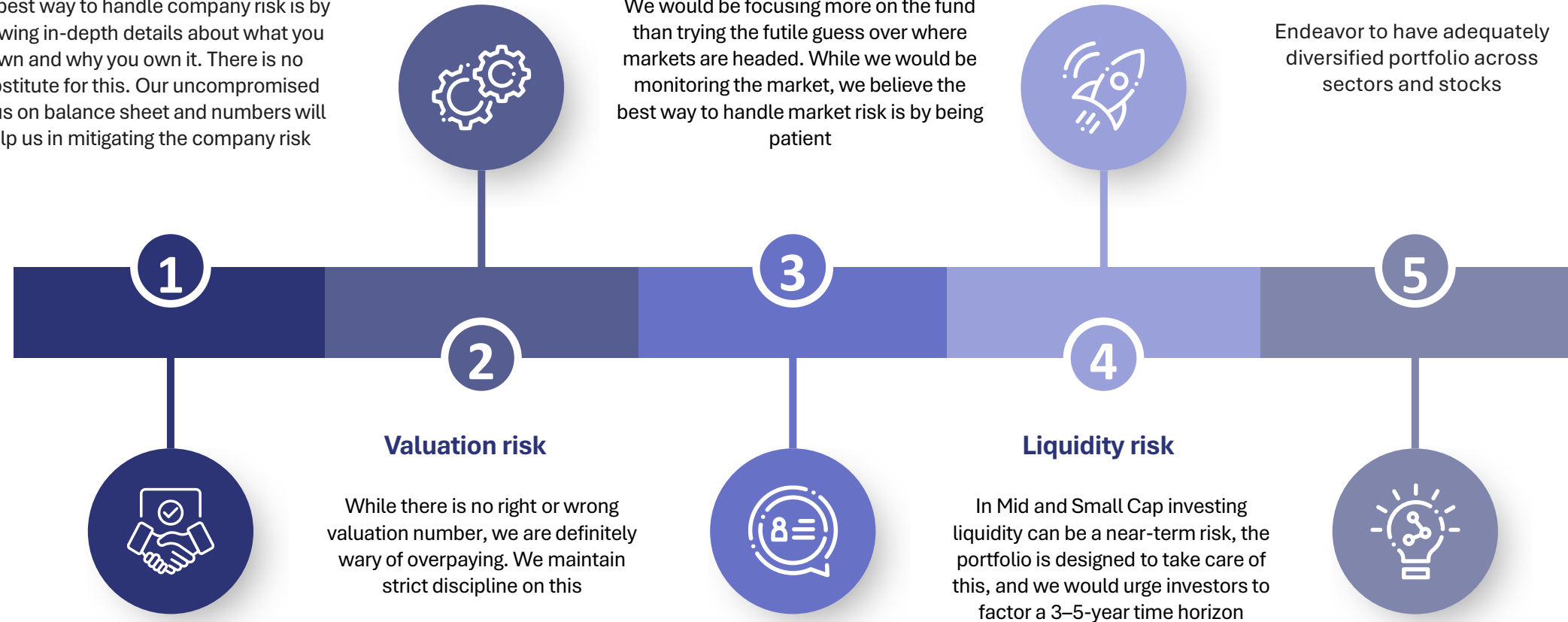
Market risk

We would be focusing more on the fund than trying the futile guess over where markets are headed. While we would be monitoring the market, we believe the best way to handle market risk is by being patient



Concentration risk

Endeavor to have adequately diversified portfolio across sectors and stocks



Valuation risk

While there is no right or wrong valuation number, we are definitely wary of overpaying. We maintain strict discipline on this



Liquidity risk

In Mid and Small Cap investing liquidity can be a near-term risk, the portfolio is designed to take care of this, and we would urge investors to factor a 3–5-year time horizon



For understanding purpose only. Portfolio will be managed as per stated Investment objective, investment strategy & asset allocation in the Scheme Information Document (SID) and is subject to the changes within provisions of SID of the Scheme.

What we don't do

02

Churn unnecessarily

No trading. No needless churning of the portfolio

Chase momentum

We would let fundamentals drive our investment decision rather than price movements

01

Copy & mimic

We will not be influenced by 'herd mentality'. All investments have to necessarily work internally

03

04

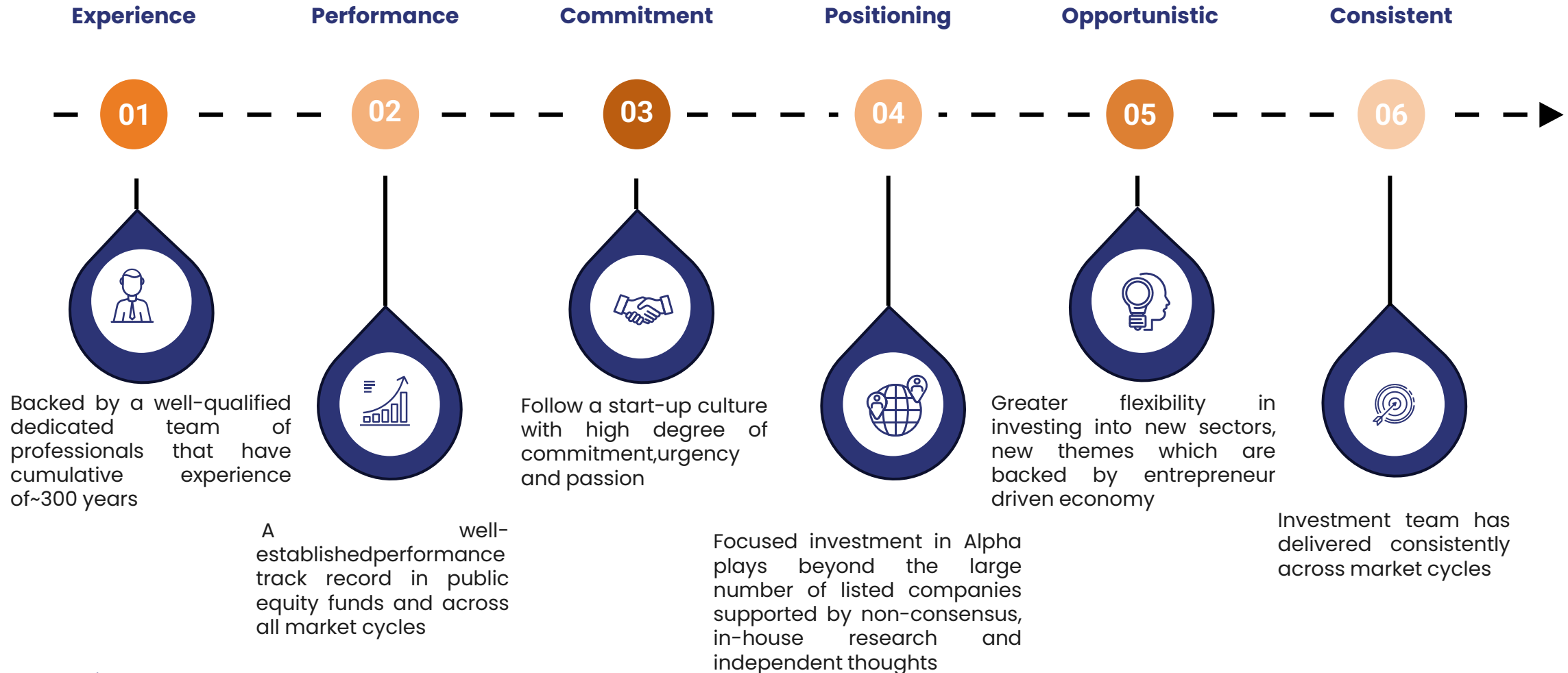
Credit risk – fractured balance sheet

We believe it is very difficult to rebuild a broken balance sheet and these stocks eventually turn into value traps and are hence best avoided

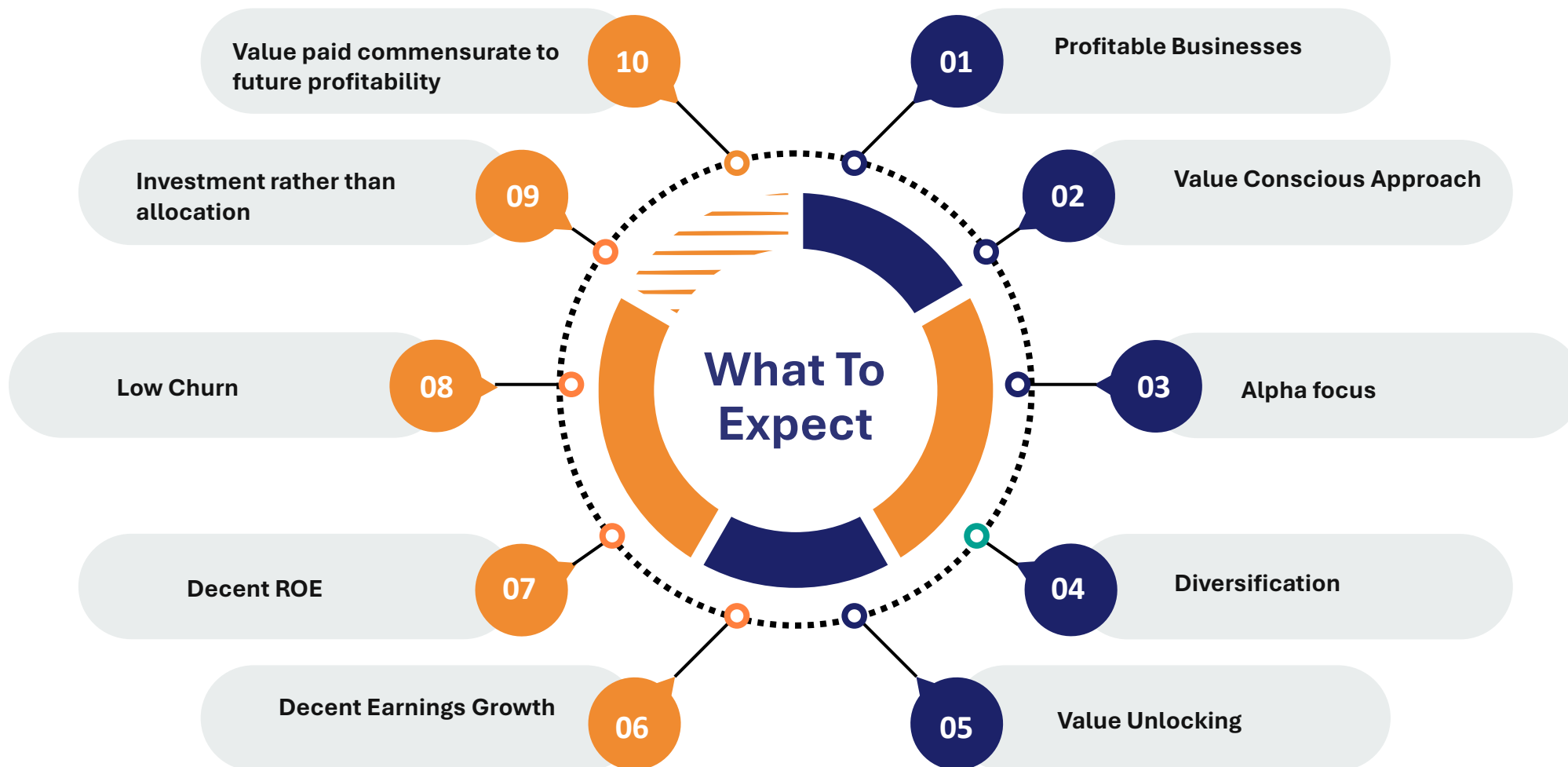
Exit discipline

- Fundamentals don't pan out as expected due to sector deterioration, company specific issues, governance issues
- Not shy to accept when thesis goes wrong
- Stocks may do much better than expected
- Position becomes insignificant and can't /don't want to add
- New investment idea better than existing holding in terms of risk reward

Our Advantage



What To Expect





VAIIBHAVV CHUGH
Chief Executive Officer (CEO)

Qualification: PGDM from IMT Ghaziabad
Work Experience: 25 Years
Past Organization: Whiteoak Capital AMC



SANJAY DOSHI
Head of Investments and Research

Qualification: CA, MBA (Finance) from NMIMS, AndCFA Charterholder
Work Experience: 20 Years
Past Organization: Nippon Life India AMC



PRATISH KRISHNAN
Senior Fund Manager – Equity

Qualification: Master's degree in Management Studies (Finance)
Work Experience: 25 Years
Past Organization: Baroda BNP Paribas Mutual Fund



SURESH RAJGOR
Chief Operations Officer (COO)

Qualification: CA and B.com
Work Experience: 17 Years
Past Organization: Aditya Birla Sun Life AMC Ltd



ABHISHEK K.S.
Fund Manager- Fixed Income

Qualification: PGDM in Finance from Prin. L.N. Welingkar Institute of Management Development and Research
Total Work Experience: 12 Years
Past Organization: Allianz Commercial

Other KMPs of Abakkus AMC

Compliance, Risk and Information Security



P RAMBABU

Chief Information Security Officer

Qualification: B.E. Computer Science and Engineering; MBA, IIM Ahmedabad
Work Experience: 32 Years
Past Organization: Qatar Islamic Bank



LIJO VARGHESE

Compliance Officer

Qualification: Company Secretary, LLB, B. Com
Work Experience: 12 years
Past Organization: ASK Investment Managers Ltd



YASH DAVE

Chief Risk Officer

Qualification: Postgraduate
Work Experience: 10 years
Past Organization: Kamdar Desai & Patel LLP



SANJAY JOSHI

Investor Relations Officer

Qualification: BSc – IT
Work Experience: 5 years
Past Organization: Bajaj Finserv AMC

Our team brings together seasoned professionals with extensive experience across the mutual fund industry. They have worked with leading asset management companies such as **Aditya Birla Sun Life AMC**, **ASK Investment Managers** and **Bajaj Finserv AMC**. This diverse background enables us to deliver deep insights, innovative strategies, and robust solutions tailored to meet the evolving needs of investors and stakeholders.

Abakus Flexi Cap Fund

Agility with Discipline. Investing with Conviction.



Why Abakkus Flexi Cap Fund?

Provides Adaptability to Dynamic Market Conditions



01

Provide flexibility to adjust portfolio allocation across market cap based on market conditions

02

Have lower volatility compared to fixed market cap allocation funds

03

Invest across wide range of companies, thus reducing concentration risk

Abakkus Flexi Cap Fund Details

**₹6,338.05
Crores**

Month End AUM

**Regular: 1.56%
Direct: 0.41%**

Base Expense Ratio*

**Regular & Direct;
Growth & IDCW***

Plans & Options

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**

29th December 2025

Allotment Date

BSE 500 TRI

Benchmark Index

Source: Internal. Data as on 31st July 2026. IDCW stands for Income Distribution cum Capital Withdrawal (Reinvestment & Payout). *Base Expense Ratio as on the last day of the month i.e., 31st July 2026. Total Expense Ratio consists of Base Expense Ratio, Brokerage cost, Transaction Cost and Statutory Levies (including GST).

Abakkus Flexi Cap Fund – Allocation

Top 5 Holdings Across Market Caps (as on 31st July 2026)

Top 5 Large Cap Stocks	% to Net Asset
ICICI Bank Limited	5.55
HDFC Bank Limited	4.72
State Bank of India	3.89
Reliance Industries Limited	3.10
Divi's Laboratories Limited	2.95

Top 5 Mid Cap Stocks	% to Net Asset
The Federal Bank Limited	2.83
Oracle Financial Services Software Limited	2.65
360 One WAM Limited	2.60
Lupin Limited	2.02
Ajanta Pharma Limited	2.02

Top 5 Small Cap Stocks	% to Net Asset
ZF Commercial Vehicle Control Systems India Limited	2.47
Inox India Limited	2.41
Aether Industries Limited	2.06
IIFL Finance Limited	1.92
Arvind Fashions Limited	1.71

Total Large Cap
44.79%
(16 Stocks)

Total Mid Cap
19.13%
(9 Stocks)

Total Small Cap
29.20%
(20 Stocks)

Others
6.88%

Data as on 31st July 2026. For complete portfolio details, please click on this link: [Click here](#). Source: Internal, AMFI. Market Capitalization is based on AMFI Market Cap Classification List as on June 2026. The portfolio will be managed in accordance with the Scheme Information Document (SID). Any changes to the portfolio will be carried out strictly within the provisions and guidelines stated in the SID.

Top 20 Equity Holdings (as on 31st July 2026)

Issuer Name	% to Net Assets
ICICI Bank Limited	5.55%
HDFC Bank Limited	4.72%
State Bank of India	3.89%
Reliance Industries Limited	3.10%
Divi's Laboratories Limited	2.95%
Mahindra & Mahindra Limited	2.84%
The Federal Bank Limited	2.83%
Vedanta Aluminium Metal Limited	2.65%
Oracle Financial Services Software Limited	2.65%
Indus Towers Limited	2.62%

Issuer Name	% to Net Assets
NTPC Limited	2.60%
360 One WAM Limited	2.60%
ICICI Prudential Asset Management Company Limited	2.59%
ZF Commercial Vehicle Control Systems India Limited	2.47%
Inox India Limited	2.41%
Tata Steel Limited	2.10%
Aether Industries Limited	2.06%
Larsen & Toubro Limited	2.03%
Tata Motors Ltd	2.03%
Lupin Limited	2.02%

Top 10 Stocks Weight
20.21%

Top 20 Stocks Weight
33.80%

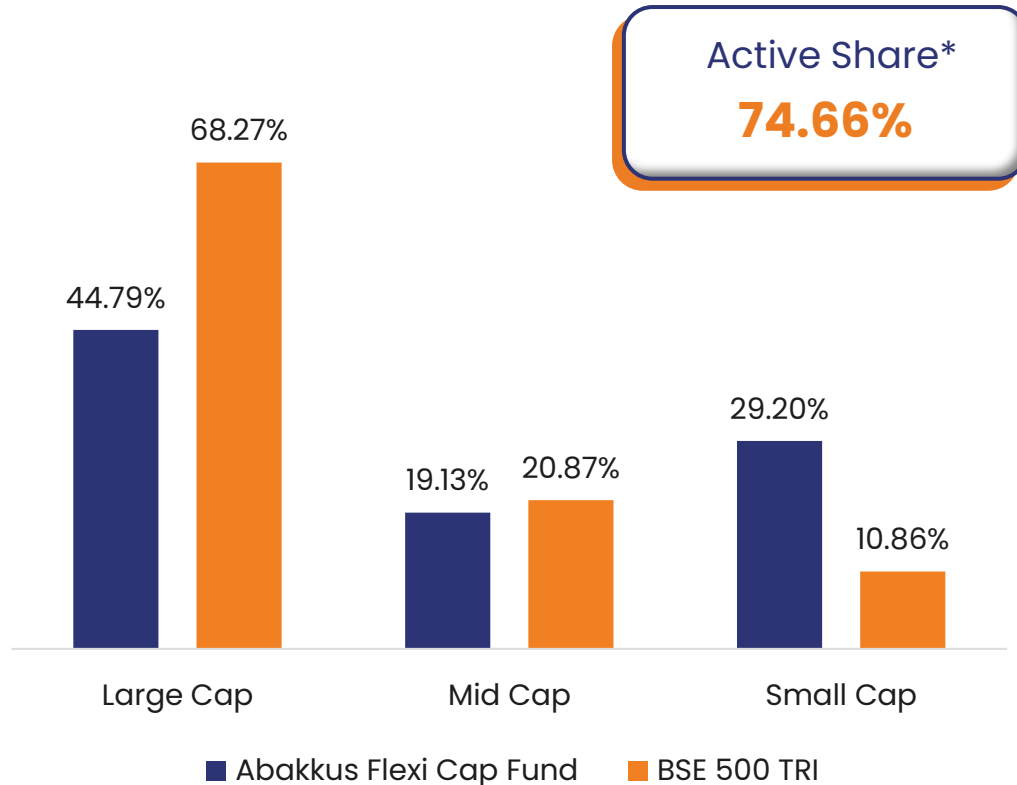
Total Equity Allocation*
93.12%

Data as on 31st July 2026. For complete portfolio details, please click on this link: [Click here](#). Source: The portfolio will be managed in accordance with the Scheme Information Document (SID). Any changes to the portfolio will be carried out strictly within the provisions and guidelines stated in the SID.

Abakkus Flexi Cap Fund

Market Cap & Sector Allocation (as on 31st July 2026)

Allocation Across Market Capitalization*



Allocation to Sectors*

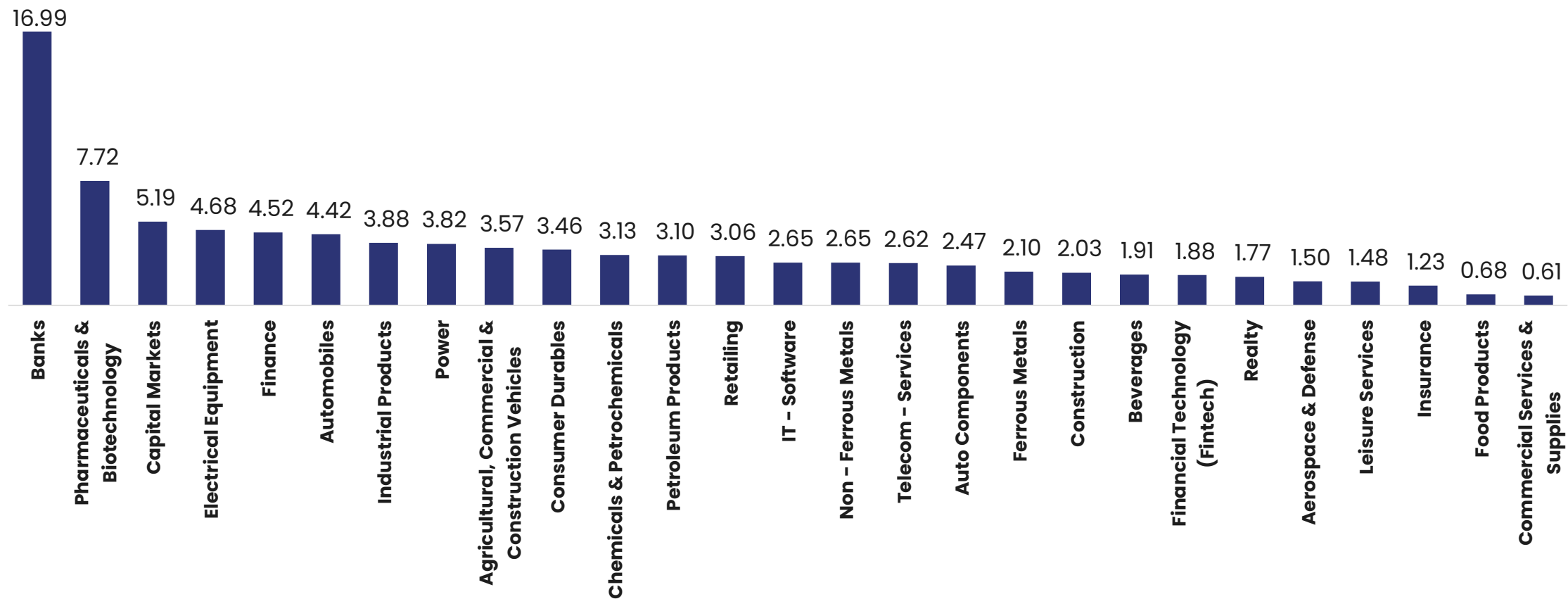
Sectors	Abakkus Flexi Cap Fund	BSE 500 TRI	Weights +/-
Industrials	15.66%	9.97%	5.69%
Consumer Discretionary	16.66%	15.99%	0.67%
Healthcare	7.72%	7.32%	0.40%
Utilities	3.82%	3.49%	0.33%
Commodities	7.88%	7.79%	0.09%
Diversified	0.00%	0.10%	-0.10%
Financial Services	29.81%	30.40%	-0.59%
Telecommunication	2.62%	3.78%	-1.16%
Services	0.61%	2.01%	-1.40%
Fast Moving Consumer Goods	2.59%	5.57%	-2.98%
Information Technology	2.65%	6.48%	-3.83%
Energy	3.10%	7.10%	-4.00%

Data as on 31st July 2026. For complete portfolio details, please click on this link: [Click here](#). Source: Internal, AMFI. Market Capitalization is based on AMFI Market Cap Classification List as on June 2026. Sector and industry classifications are based on the AMFI Classification as of 31st July 2026. The portfolio will be managed in accordance with the Scheme Information Document (SID). Any changes to the portfolio will be carried out strictly within the provisions and guidelines stated in the SID.



Industry Allocation (as on 31st July 2026)

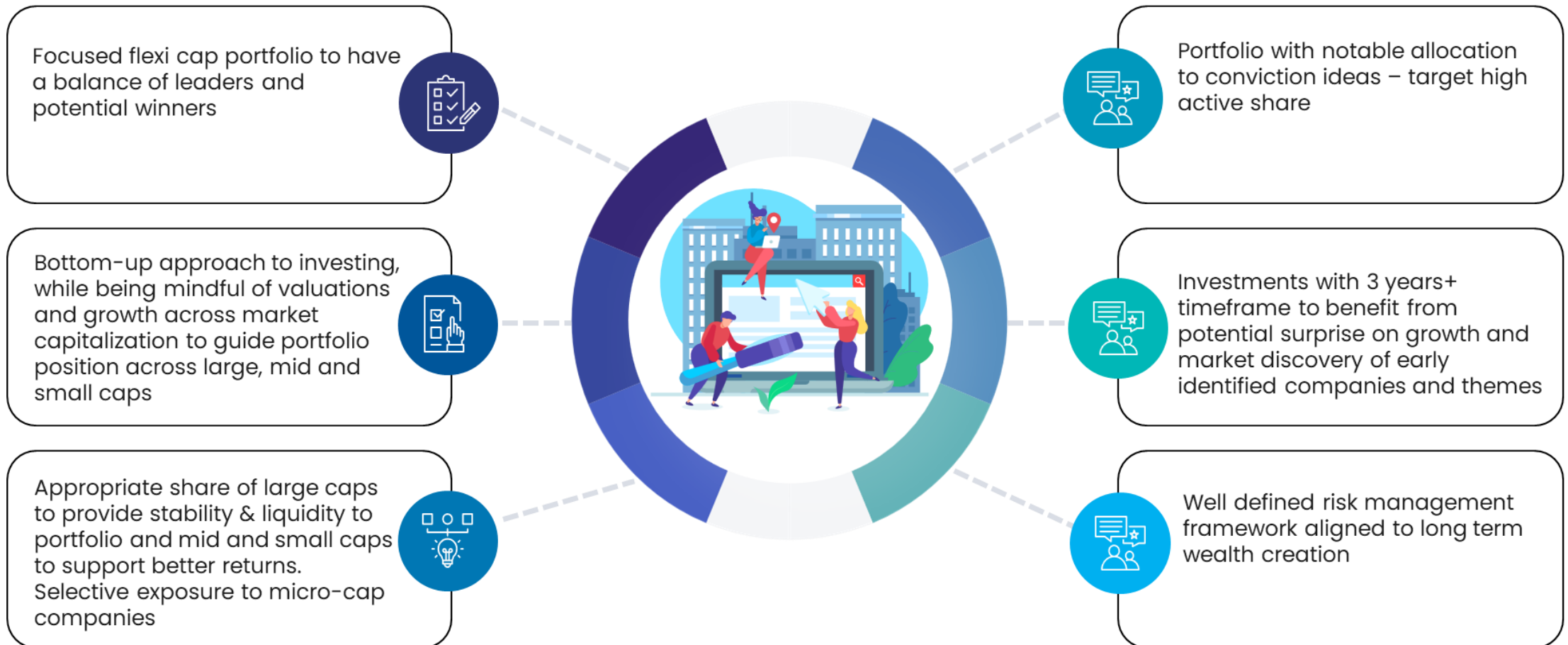
Allocation Across Industries(%)*



Data as on 31st July 2026. For complete portfolio details, please click on this link: [Click here](#). Source: Internal, AMFI. Market Capitalization is based on AMFI Market Cap Classification List as on June 2026. The portfolio will be managed in accordance with the Scheme Information Document (SID). Any changes to the portfolio will be carried out strictly within the provisions and guidelines stated in the SID.

Abakkus Flexi Cap – Portfolio Construct

Focused, High Active Share with well Defined Risk Management framework



Abakus Small Cap Fund

Discovering Hidden Gems. Unearthing Value.





Why Small Cap Fund?

Discovering Hidden Gems. Unearthing Value.



Abakkus Small Cap Fund Details

₹2,113.48 Crores

Month End AUM

Regular: 1.74%
Direct: 0.57%

Base Expense Ratio*

**Regular & Direct;
Growth**

Plans & Options

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**

17th March 2026

Allotment Date

NIFTY Smallcap 250 TRI

Benchmark Index

Source: Internal. Data as on 31st July 2026.. *Base Expense Ratio as on the last day of the month i.e., 31st July 2026. Total Expense Ratio consists of Base Expense Ratio, Brokerage cost, Transaction Cost and Statutory Levies (including GST).

Abakkus Small Cap Fund – Allocation

Top 5 Holdings Across Market Caps (as on 31st July 2026)

Top 5 Large Cap Stocks`	% to Net Asset
Vedanta Aluminium Metal Limited	1.49
HDFC Bank Limited	1.49
State Bank of India	1.46
Divi's Laboratories Limited	1.40

Top 5 Mid Cap Stocks	% to Net Asset
Container Corporation of India Limited	1.49
Oracle Financial Services Software Limited	1.38
Indo-MIM Limited	0.38

Top 5 Small Cap Stocks	% to Net Asset
Dr. Lal Path Labs Limited	1.80
Welspun Corp Limited	1.80
Computer Age Management Services Limited	1.79
International Gemological Institute Limited	1.76
Karur Vysya Bank Limited	1.74

Total Large Cap

5.84%
(4 Stocks)

Total Mid Cap

3.25%
(3 Stocks)

Total Small Cap

78.9%
(55 Stocks)

Others

12.01%

Data as on 31st July 2026. For complete portfolio details, please click on this link: [Click here](#). Source: Internal, AMFI. Market Capitalization is based on AMFI Market Cap Classification List as on June 2026. The portfolio will be managed in accordance with the Scheme Information Document (SID). Any changes to the portfolio will be carried out strictly within the provisions and guidelines stated in the SID.

Abakkus Small Cap Fund

Top 20 Equity Holdings (as on 31st July 2026)

Issuer Name	% to Net Assets
Dr. Lal Path Labs Limited	1.80%
Welspun Corp Limited	1.80%
Computer Age Management Services Limited	1.79%
International Gemological Institute Limited	1.76%
Karur Vysya Bank Limited	1.74%
ZF Commercial Vehicle Control Systems India Limited	1.73%
Star Health And Allied Insurance Company Limited	1.71%
Gabriel India Limited	1.71%
IIFL Finance Limited	1.70%
Sansera Engineering Limited	1.66%

Issuer Name	% to Net Assets
Kirloskar Oil Engines Limited	1.66%
Rategain Travel Technologies Limited	1.63%
Century Plyboards (India) Limited	1.63%
K.P.R. Mill Limited	1.61%
Central Depository Services (India) Limited	1.61%
SPR Auto Technologies Ltd	1.60%
Wework India Management Limited	1.58%
Aether Industries Limited	1.57%
Vedant Fashions Limited	1.57%
Rainbow Childrens Medicare Limited	1.56%

Top 10 Stocks Weight
8.89%

Top 20 Stocks Weight
17.40%

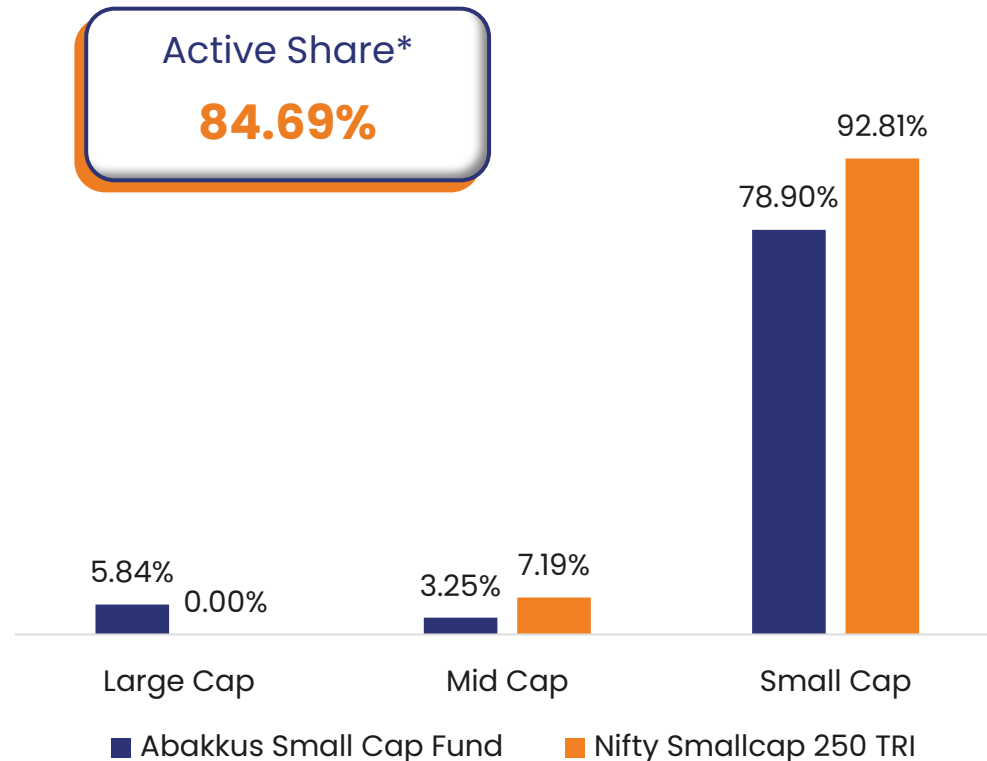
Total Equity Allocation*
87.99%

Data as on 31st July 2026. For complete portfolio details, please click on this link: [Click here](#). Source: Internal, AMFI. Market Capitalization is based on AMFI Market Cap Classification List as on June 2026. The portfolio will be managed in accordance with the Scheme Information Document (SID). Any changes to the portfolio will be carried out strictly within the provisions and guidelines stated in the SID.

Abakkus Small Cap Fund

Market Cap & Sector Allocation (as on 31st July 2026)

Allocation Across Market Capitalization*



Allocation to Sectors*

Sectors	Abakkus Small Cap Fund	Nifty Smallcap 250 TRI	Weights +/-
Information Technology	5.81%	4.16%	1.65%
Industrials	17.76%	16.30%	1.46%
Services	4.83%	4.14%	0.69%
Utilities	2.39%	1.91%	0.48%
Consumer Discretionary	20.21%	20.21%	0.00%
Healthcare	13.17%	13.23%	-0.06%
Diversified	0.00%	0.19%	-0.19%
Telecommunication	0.00%	1.45%	-1.45%
Fast Moving Consumer Goods	0.99%	3.16%	-2.17%
Energy	0.00%	2.57%	-2.57%
Financial Services	18.64%	22.67%	-4.03%
Commodities	4.19%	10.02%	-5.83%

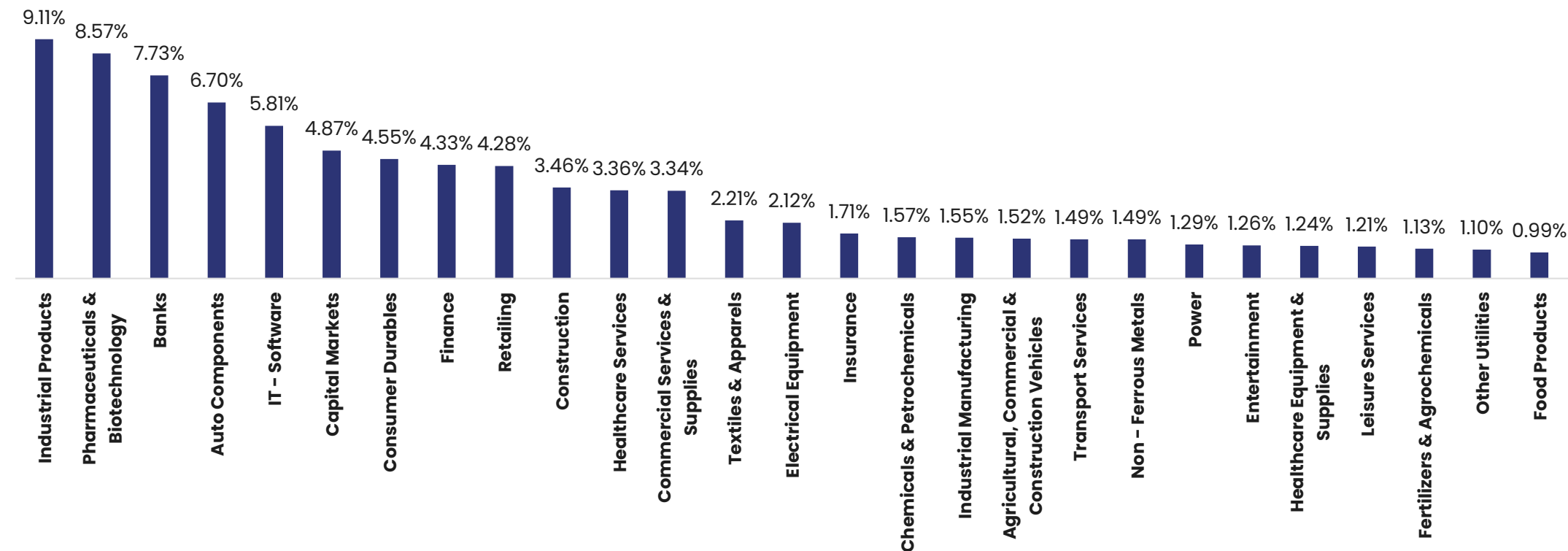
Data as on 31st July 2026. For complete portfolio details, please click on this link: [Click here](#). Source: Internal, AMFI. Market Capitalization is based on AMFI Market Cap Classification List as on June 2026. The portfolio will be managed in accordance with the Scheme Information Document (SID). Any changes to the portfolio will be carried out strictly within the provisions and guidelines stated in the SID.



Abakus Small Cap Fund

Industry Allocation (as on 31st July 2026)

Allocation Across Industries(%)*



Data as on 31st July 2026. For complete portfolio details, please click on this link: [Click here](#). Source: Internal, AMFI. Market Capitalization is based on AMFI Market Cap Classification List as on Jun 2026. The portfolio will be managed in accordance with the Scheme Information Document (SID). Any changes to the portfolio will be carried out strictly within the provisions and guidelines stated in the SID.



Why Abakkus Small Cap Fund?

Discovering Hidden Gems; Unearthing Value

Deep Research, Wide Coverage

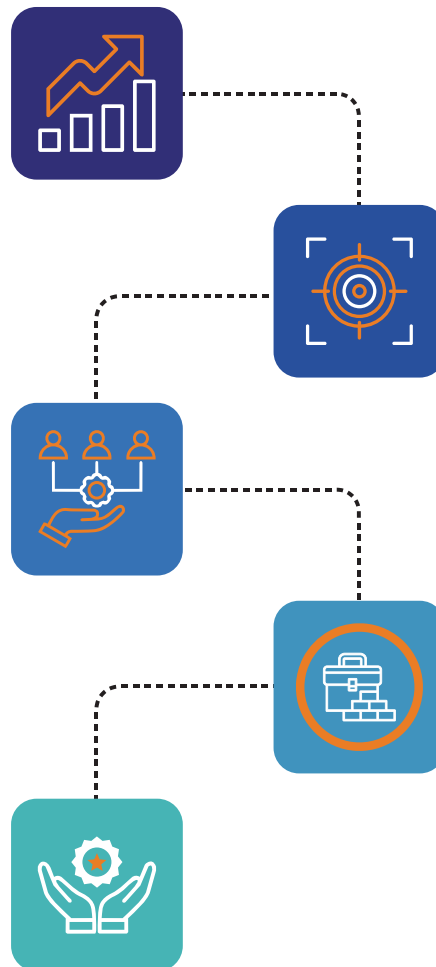
We maintain comprehensive research coverage of companies in the Small Cap market space that may be under-researched or overlooked.

New Themes, Start Early

Identifying emerging themes early in their evolution. In a growing economy like India, new sectors & opportunities emerge regularly. We capitalize on awareness asymmetry, building positions in nascent themes.

Insightful Corporate Connect

We use our senior corporate network for deeper insights into management quality and competitive positioning. These conversations complement our analysis with ground-level intelligence.



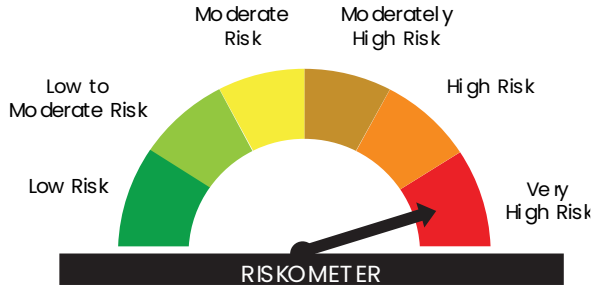
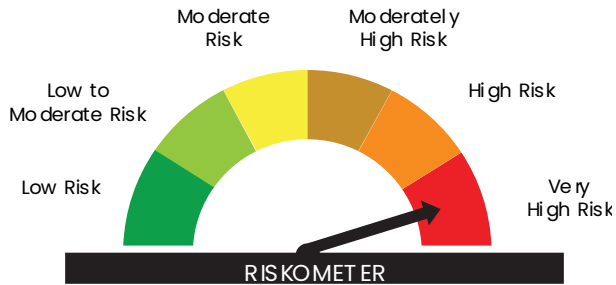
First Movers, Not Followers

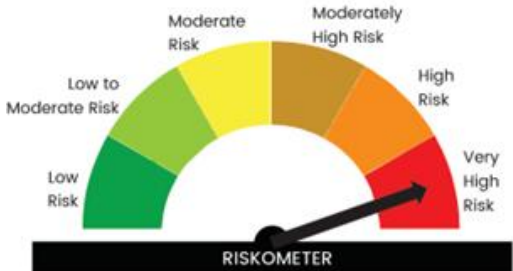
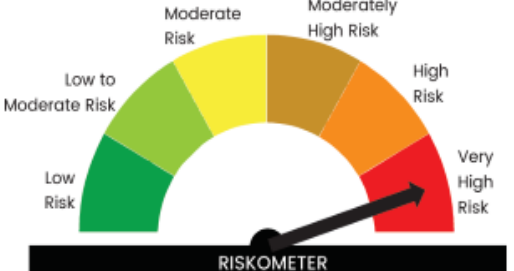
We identify quality business early in their growth journey through rigorous fundamental analysis, seeking to invest before broader market recognition drives valuations higher.

Near to Medium Term Uptrends in less covered sectors

All sectors go through business cycles and unlike the larger ones, which are well tracked, smaller ones get ignored. Our in-house research team helps us identify when the cycles are about to turn.

Product Suitability Label & Risk-o-meter

Product Label	Scheme Risk-o-Meter	Benchmark Risk-o-meter
This product is suitable for investors who are seeking* - Capital appreciation over the long term. - To generate capital appreciation by investing in equity and equity related instruments across large, mid & small cap stocks.	 Risk of the Scheme is at Very High Risk	 Benchmark Risk-o-meter is Very High Risk
*Investors should consult their financial advisers if in doubt about whether the product is suitable for them.	Abakkus Flexi Cap Fund (An open ended dynamic equity scheme investing across large cap, mid cap, small cap stocks.)	Benchmark- BSE 500 Index (TRI)

Product Label	Scheme Risk-o-Meter	Benchmark Risk-o-meter
This product is suitable for investors who are seeking* - Capital appreciation over the long term. - To generate capital appreciation by investing in equity and equity-related instruments in small cap stocks.	 The risk of the scheme is Very High risk Risk of the Scheme is at Very High Risk	 The risk of the benchmark is Very High risk Benchmark Risk-o-meter is Very High Risk
*Investors should consult their financial advisers if in doubt about whether the product is suitable for them.	Abakkus Small Cap fund (An open-ended equity scheme investing in small cap stocks)	Benchmark- NIFTY Smallcap 250 TRI



**Abakkus
Mutual Fund**

Believe in the Basics

**LET'S
CONNECT**

Corporate Headquarters

Abakkus Corporate Center, 9th Floor, Param House, Off Santacruz – Chembur Link Road, Adjacent to Primus Residences, Shanti Nagar, Santacruz East, Mumbai, Maharashtra 400055



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[1800 267 1849](tel:18002671849)



<https://linktr.ee/abakkusmf>



Believe in the Basics

THANK YOU



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