Abakkus
Mutual Fund
Believe in the Basics

Fund Spectrum

(Equity Schemes)

March 2026

Presentation Flow

Abakkus
Mutual Fund
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01
Our Products

02
Product Suitability Label & Risk-o-meter

03
About Us – Founder, Investment Philosophy, Framework, Risk Management & KMP

Abakkus Mutual Fund
Believe in the Basics

Abakkus Flexi Cap Fund

Agility with Discipline. Investing with Conviction.

Please refer to Slide 13 for Type of Scheme, Product Suitability Label & Risk-o-meter

Why Abakkus Flexi Cap Fund?

Provides Adaptability to Dynamic Market Conditions

Abakkus Mutual Fund
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01 Provides flexibility to adjust portfolio allocation based on market conditions

02 Diversified investments across market capitalizations, sectors, and industries

03 Invests across wide range of companies to mitigate concentration risk

Abakkus Flexi Cap Fund - Portfolio Construct

Focused, High Active Share with well Defined Risk Management framework

Focused flexi cap portfolio to have a balance of leaders and potential winners

Bottom-up approach to investing, while being mindful of valuations and growth across market capitalization to guide portfolio position across large, mid and small caps

Appropriate share of large caps to provide stability & liquidity to portfolio and mid and small caps to support better returns. Selective exposure to micro-cap companies

Portfolio with notable allocation to conviction ideas – target high active share

Investments with 3 years+ timeframe to benefit from potential surprise on growth and market discovery of early identified companies and themes

Well defined risk management framework aligned to long term wealth creation

Abakkus Flexi Cap Fund Details

₹3,073.12 Crore

Month End AUM

Regular: 1.89%
Direct: 0.41%

Total 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 28th February 2026. IDCW stands for Income Distribution cum Capital Withdrawal.

Abakkus Flexi Cap Fund – Allocation

Top 5 Holdings Across Market Caps (as on 28th February 2026)

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Top 5 Large Cap Stocks	% to Net Asset
HDFC Bank Limited	5.20%
Reliance Industries Limited	4.20%
ICICI Bank Limited	3.90%
State Bank of India	3.52%
Larsen & Toubro Limited	3.13%

Top 5 Mid Cap Stocks	% to Net Asset
The Federal Bank Limited	2.93%
Indus Towers Limited	2.46%
ICICI Prudential Life Insurance Company Limited	2.45%
United Spirits Limited	2.36%
360 One WAM Limited	2.33%

Top 5 Small Cap Stocks	% to Net Asset
Avalon Technologies Limited	2.11%
IIFL Finance Limited	2.10%
Inox India Limited	2.07%
Ajanta Pharma Limited	1.94%
PNB Housing Finance Limited	1.74%

Total Large Cap
44.78%

Total Mid Cap
18.98%

Total Small Cap
29.44%

Others
6.80%

Data as on 28th February 2026. For complete portfolio details, please click on this link: Click here.
Source: Internal. Market Capitalization is based on AMFI Market Cap Classification List as on December 2025. 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

Top 20 Equity Holdings (as on 28th February 2026)

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Issuer Name	% to Net Assets
HDFC Bank Limited	5.20%
Reliance Industries Limited	4.20%
ICICI Bank Limited	3.90%
State Bank of India	3.52%
Larsen & Toubro Limited	3.13%
The Federal Bank Limited	2.93%
NTPC Limited	2.79%
Bank of Baroda	2.72%
Indus Towers Limited	2.46%
ICICI Prudential Life Insurance Company Limited	2.45%

Issuer Name	% to Net Assets
CG Power and Industrial Solutions Limited	2.44%
United Spirits Limited	2.36%
360 One WAM Limited	2.33%
ICICI Prudential Asset Management Company Limited	2.33%
Tata Motors Ltd	2.30%
Divi's Laboratories Limited	2.29%
Lupin Limited	2.29%
Oracle Financial Services Software Limited	2.23%
Vedanta Limited	2.22%
Avalon Technologies Limited	2.11%

Top 10 Stocks Weight
33.30%

Top 20 Stocks Weight
56.20%

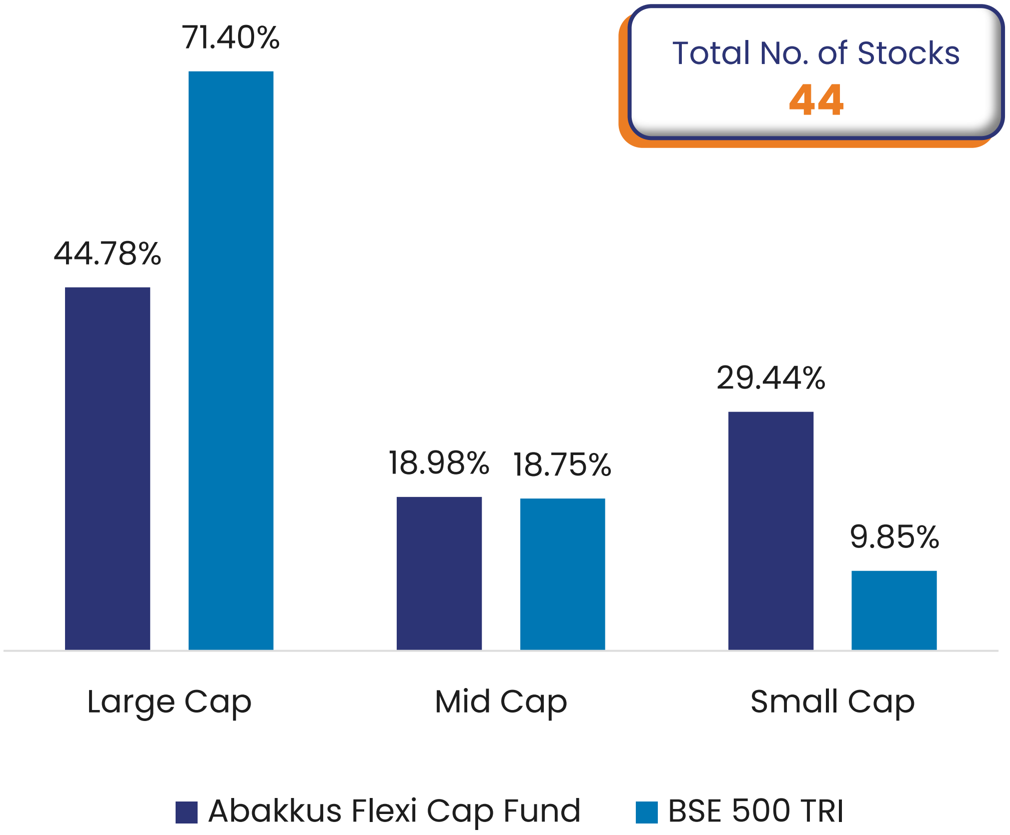
Total Equity Allocation
93.20%

Data as on 28th February 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 28th February 2026)

Allocation Across Market Capitalization



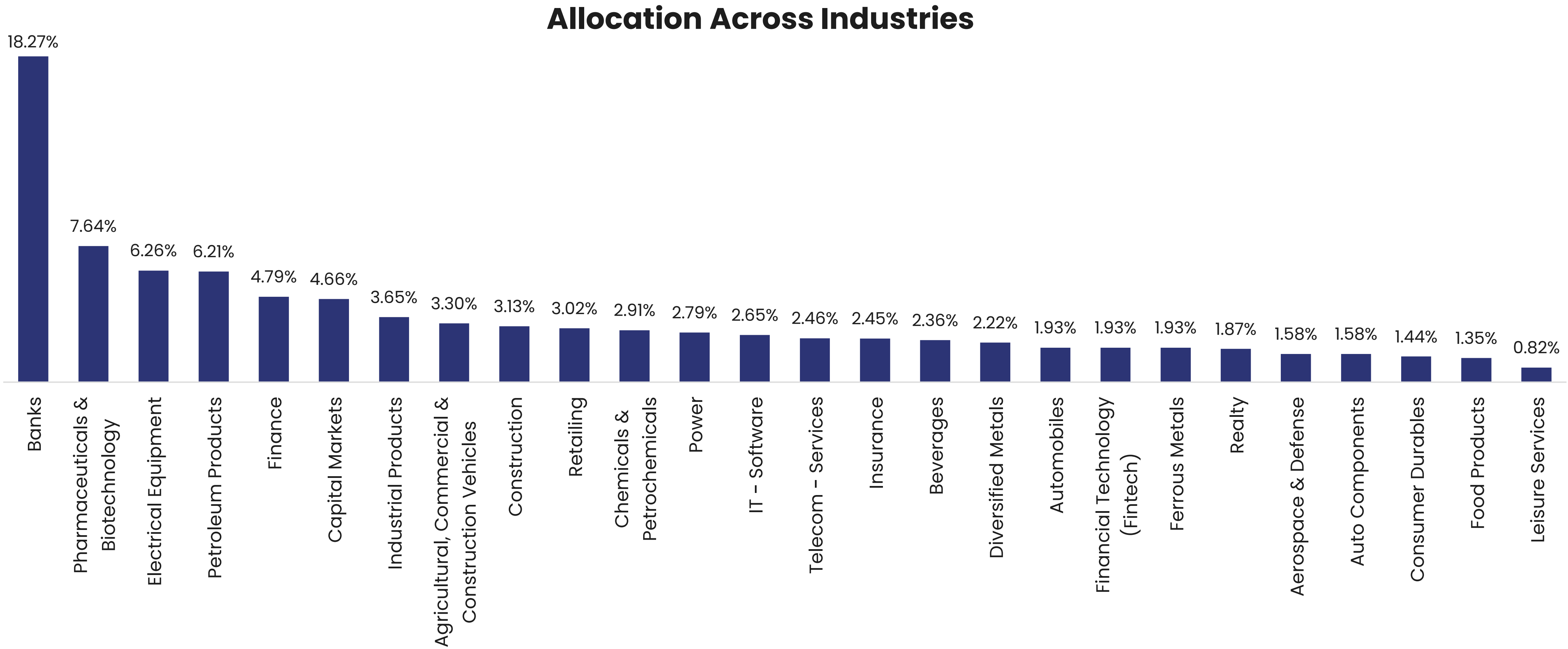
Allocation to Sectors

Sectors	Abakkus Flexi Cap Fund	BSE 500 TRI	Weights +/-
Industrials	17.92%	9.32%	8.60%
Healthcare	7.64%	6.52%	1.12%
Financial Services	32.10%	31.55%	0.55%
Diversified	0.00%	0.10%	-0.10%
Utilities	2.79%	3.28%	-0.49%
Telecommunication	2.46%	3.41%	-0.95%
Commodities	7.06%	8.42%	-1.36%
Energy	6.21%	7.84%	-1.63%
Services	0.00%	1.84%	-1.84%
Fast Moving Consumer Goods	3.71%	5.96%	-2.25%
Consumer Discretionary	10.66%	14.87%	-4.21%
Information Technology	2.65%	6.89%	-4.24%

Data as on 28th February 2026. For complete portfolio details, please click on this link: Click here.
Source: Internal, AMFI, Ace MF. Market Capitalization is based on AMFI Market Cap Classification List as on December 2025. Sector and industry classifications are based on the AMFI Classification as of February 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 Fund

Industry Allocation (as on 28th February 2026)



Data as on 28th February 2026. For complete portfolio details, please click on this link: Click here.
Source: Sector and industry classifications are based on the AMFI Classification as of February 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.

Portfolio Allocation of Flexi Cap Fund Universe

Market Capitalization Analysis (as on 28th February 2026)

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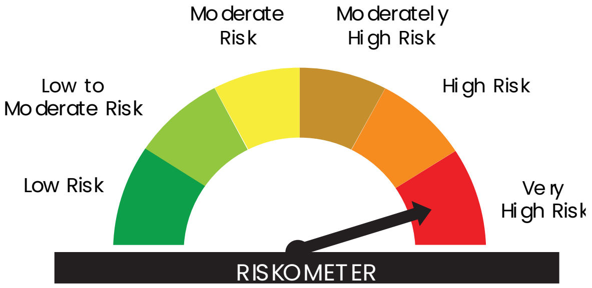
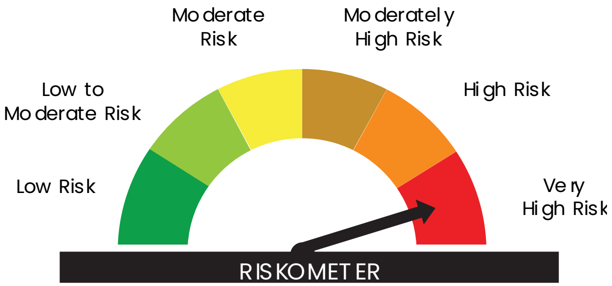
Flexi Cap AUM Range (INR Cr)	No. of Schemes	Large Cap (%)	Mid Cap (%)	Small Cap (%)	Others (%)
Above 100,000	2	69.33	4.72	5.00	20.95
50,000 - 100,000	1	68.74	25.24	4.23	1.79
20,000 - 50,000	4	61.34	17.21	16.60	4.84
10,000 - 20,000	5	63.51	19.31	7.71	9.47
Below 10,000	31	57.29	17.31	18.16	7.24
Below 5,000	22	56.28	18.07	18.67	6.99

Particulars	No. of Schemes	Large Cap (%)	Mid Cap (%)	Small Cap (%)	Others (%)
Abakkus Flexi Cap Fund-Regular (Growth)	-	44.79	18.98	29.01	7.21
BSE 500 TRI (Scheme Benchmark)	-	71.40	18.75	9.85	-
NSE 500 TRI	-	70.24	19.46	9.89	-
Peer Group Average Allocation	43	59.22	17.13	15.86	7.79
Peer Group Median Allocation	43	61.92	17.73	16.19	4.55

Data as on 28th February 2026. For complete portfolio details, please click on this link: Click here.
Source: BSE, NSE, AMFI, Ace MF. Market capitalization categories based on AMFI classification. Abakkus Flexi Cap Fund is included in the peer group list. Actual allocation may vary; portfolio will be managed as per the stated investment objective in the scheme information document (SID).

Product Suitability Label & Risk-o-meter

Product Label & Risko-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)**

Source: Data as on 28th February 2026.

About Us

Abakkus
Mutual Fund

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SUNIL SINGHANIA CA, CFA

FOUNDER OF ABAKKUS

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), overseeing USD 450 million in investments.
- **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 Mutual Fund

Young AMC with Decades of Experience

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01 Leadership with track record of scaling up business in Mutual Fund and Alternates space

02 Focused line of business – Investment Management

03 Alpha focused – Investors and not Allocators

04 Time tested Investment Philosophy and Risk Framework

To view a video on our investment philosophy, scan the QR code!

Investment Philosophy

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Alpha generators

- Believe in investing with an endeavour 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

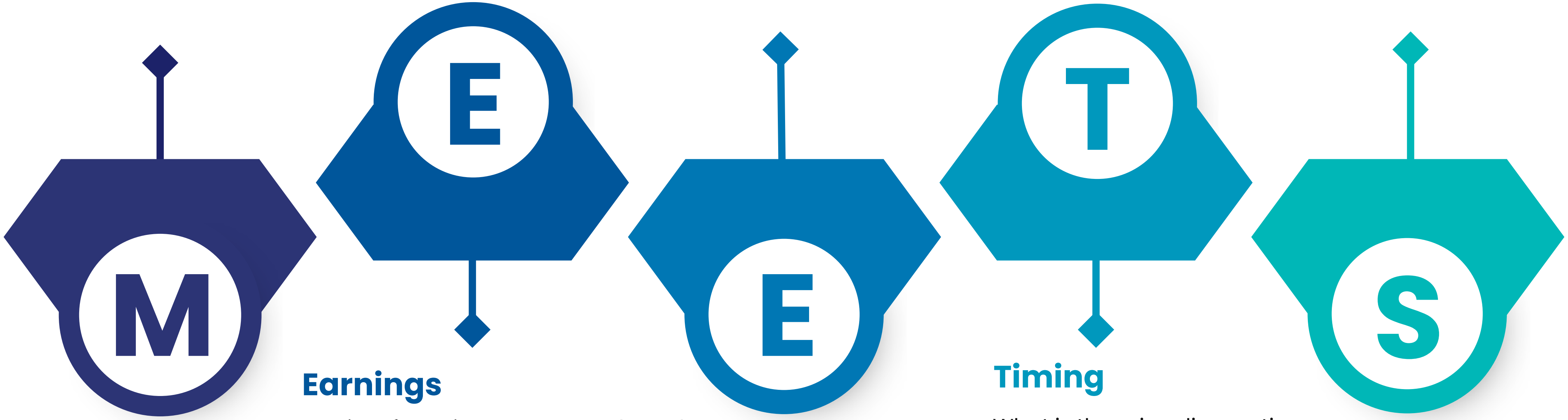
- Quality - Capability and track record
- Capital Allocation – capex is fine if ROE is maintained or enhanced
- Capital Distribution – fair to minority shareholders
- Error in decision – Business errors vs avoidable mishaps

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
- 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

Risk Mitigation Framework

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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. 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 portfolios rather 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

Liquidity risk

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

Valuation risk

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

Concentration risk

Endeavor to have adequately diversified portfolio across sectors and stocks

For more details on risk factors, key terms etc. please refer to Scheme Information Document.

5D Investment Process

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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

BUY it now or at target price

DELIVER

Portfolio construction and risk monitoring

PORTFOLIO MANAGEMENT

- News flow
- Monitoring
- Quarterly reviews
- Sell discipline

MACRO-INPUTS

Risk Reward Equation

WATCHLIST

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

What We Don't Do

Abakkus Mutual Fund
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01 — CHASE MOMENTUM

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

02 — CHURN UNNECESSARILY

No trading. No needless churning of the portfolio

03 — COPY & MIMIC

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

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

About Our Logo and Name

Abakkus Mutual Fund
Believe in the Basics

01 Passion
We're driven to grow and protect clients

02 Trust
Built through consistent and transparent strategies

03 Accumulator
Focused on disciplined wealth accumulation

04 Balance
Striking the right harmony between risk and reward

05 Energy
We act with agility and sharp market insights

06 Flexibility
We adapt swiftly to changing financial landscapes

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 Metrices

KMPs of Abakkus AMC

Abakkus Mutual Fund
Believe in the Basics

VAIIBHAVV CHUGH

Chief Executive Officer (CEO)

Qualification: PGDM from IMT Ghaziabad

Total Work Experience: 25 Years

Past Organization: Whiteoak Capital AMC, Aditya Birla Sun Life AMC, ICICI Prudential, IDBI Principal, and Franklin Templeton

SANJAY DOSHI

Head of Investments and Research

Qualification: CA, MBA (Finance) from NMIMS, and CFA Charterholder

Total Work Experience: 20 Years

Past Organization: Nippon Life India AMC, Macquarie Securities, and J.P. Morgan

SURESH RAJGOR

Chief Operations Officer (COO)

Qualification: CA and B.com

Total Work Experience: 17 Years

Past Organization: Aditya Birla Sun Life AMC Ltd

Other KMPs of Abakkus AMC

Compliance, Risk and Information Security

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.

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
Total Work Experience: 5 years
Past Organization: Bajaj Finserv AMC

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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Abakkus Mutual Fund

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THANK YOU

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