

FUND SPECTRUM

(Equity Schemes)



May, 2026

Our Products

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



Product Suitability
Label & Risk-o-meter

Abakkus 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

₹3,901.19 Crores

Month End AUM

Regular: 1.92%
Direct: 0.53%

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 30th April 2026. IDCW stands for Income Distribution cum Capital Withdrawal (Reinvestment). *TER is inclusive of management fees and GST.

Abakkus Flexi Cap Fund – Allocation

Top 5 Holdings Across Market Caps (as on 30th April 2026)

Top 5 Large Cap Stocks	% to Net Asset
ICICI Bank Limited	4.37%
HDFC Bank Limited	3.96%
Reliance Industries Limited	3.67%
State Bank of India	3.36%
Bank of Baroda	2.85%

Top 5 Mid Cap Stocks	% to Net Asset
Oracle Financial Services Software Limited	2.99%
The Federal Bank Limited	2.57%
Indus Towers Limited	2.52%
360 One WAM Limited	2.36%
United Spirits Limited	2.33%

Top 5 Small Cap Stocks	% to Net Asset
Inox India Limited	2.42%
Avalon Technologies Limited	2.02%
PNB Housing Finance Limited	1.90%
IIFL Finance Limited	1.84%
Aether Industries Limited	1.77%

Total Large Cap

40.43%
(16 Stocks)

Total Mid Cap

19.57%
(9 Stocks)

Total Small Cap

30.42%
(20 Stocks)

Others

9.58%
(4 Stocks*)

Data as on 30th April 2026. *On account of demerger of Vedanta Ltd, Market Cap shown under "Others", Sectors & Industries classification as per Vedanta Ltd. 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 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 30th April 2026)

Issuer Name	% to Net Assets
ICICI Bank Limited	4.37%
HDFC Bank Limited	3.96%
Reliance Industries Limited	3.67%
State Bank of India	3.36%
Oracle Financial Services Software Limited	2.99%
Bank of Baroda	2.85%
The Federal Bank Limited	2.57%
ICICI Prudential Asset Management Company Limited	2.53%
Indus Towers Limited	2.52%
Tata Steel Limited	2.44%

Issuer Name	% to Net Assets
Inox India Limited	2.42%
Mahindra & Mahindra Limited	2.38%
360 One WAM Limited	2.36%
United Spirits Limited	2.33%
Bajaj Auto Limited	2.32%
Divi's Laboratories Limited	2.25%
Lupin Limited	2.24%
Avalon Technologies Limited	2.02%
CG Power and Industrial Solutions Limited	1.98%
Larsen & Toubro Limited	1.95%

Top 10 Stocks Weight
31.26%

Top 20 Stocks Weight
53.51%

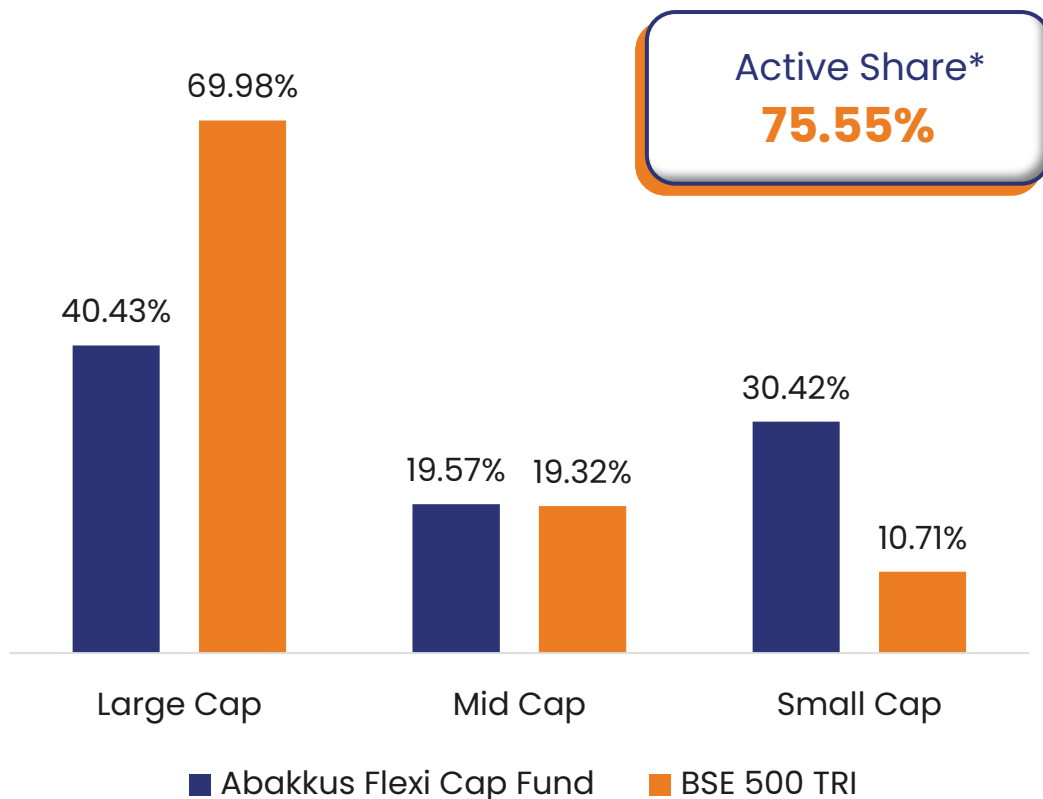
Total Equity Allocation*
92.22%

Data as on 30th April 2026. *On account of demerger of Vedanta Ltd, Market Cap shown under "Others", Sectors & Industries classification as per Vedanta Ltd. 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 30th April 2026)

Allocation Across Market Capitalization*

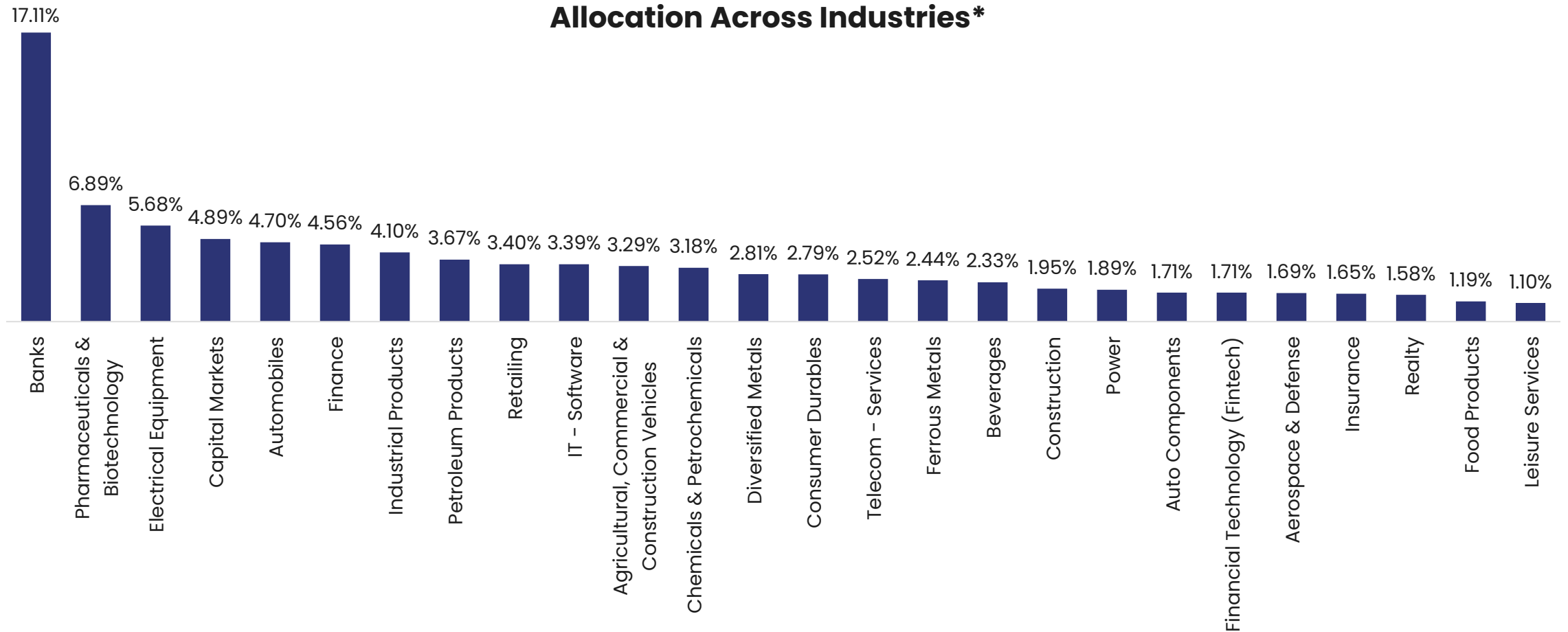


Allocation to Sectors*

Sectors	Abakkus Flexi Cap Fund	BSE 500 TRI	Weights +/-
Industrials	16.71%	10.30%	6.41%
Consumer Discretionary	15.28%	14.83%	0.45%
Commodities	8.43%	8.04%	0.39%
Healthcare	6.89%	6.76%	0.13%
Financial Services	29.92%	29.82%	0.10%
Diversified	0.00%	0.10%	-0.10%
Telecommunication	2.52%	3.53%	-1.01%
Services	0.00%	1.87%	-1.87%
Utilities	1.89%	3.94%	-2.05%
Fast Moving Consumer Goods	3.52%	6.10%	-2.58%
Information Technology	3.39%	6.68%	-3.29%
Energy	3.67%	8.02%	-4.35%

Data as on 30th April 2026. *On account of demerger of Vedanta Ltd, Market Cap shown under "Others", Sectors & Industries classification as per Vedanta Ltd. 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 December 2025. Sector and industry classifications are based on the AMFI Classification as of April 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 30th April 2026)

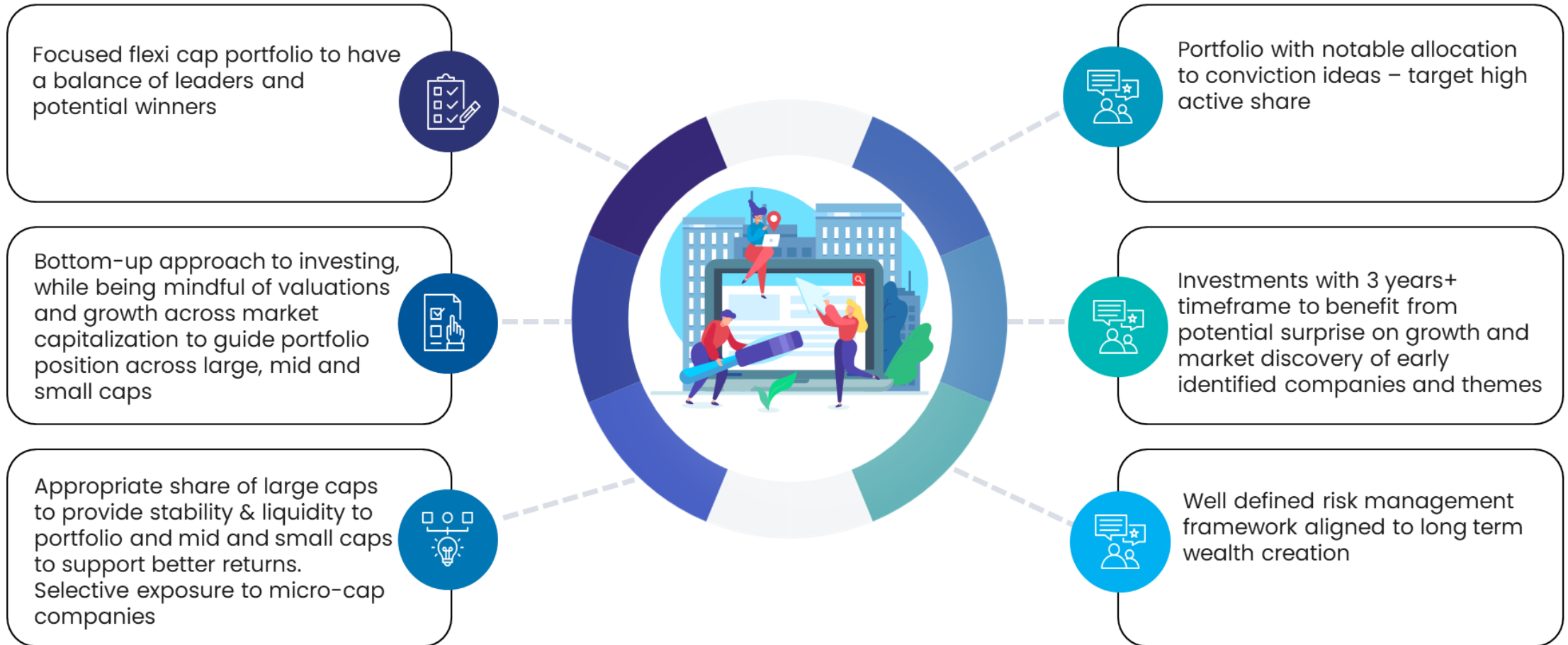


Data as on 30th April 2026. *On account of demerger of Vedanta Ltd, Market Cap shown under "Others", Sectors & Industries classification as per Vedanta Ltd. For complete portfolio details, please click on this link: [Click here](#).

Source: Internal, AMFI. Sector and industry classifications are based on the AMFI Classification as of April 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



Abakkus Small Cap Fund

Discovering Hidden Gems. Unearthing Value.



Why Small Cap Fund?

Discovering Hidden Gems. Unearthing Value.



Abakkus Small Cap Fund Details

₹816.76 Crores

Month End AUM

Regular: 2.36%
Direct: 1.03%

Total 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 30th April 2026.. *TER is inclusive of management fees and GST.

Abakkus Small Cap Fund – Allocation

Top 5 Holdings Across Market Caps (as on 30th April 2026)

Top 5 Large Cap Stocks		Top 5 Mid Cap Stocks		Top 5 Small Cap Stocks	
	% to Net Asset		% to Net Asset		% to Net Asset
State Bank of India	1.18%	Oracle Financial Services Software Ltd	1.43%	PNB Housing Finance Limited	1.98%
Bank Of Baroda	1.16%	K.P.R. Mill Limited	1.15%	Kirloskar Oil Engines Ltd	1.87%
Divis Laboratories Ltd	1.16%	Container Corporation of India Ltd	1.05%	Central Depository Services (India) Limited	1.87%
HDFC Bank Ltd	0.66%			Welspun Corp Ltd	1.83%
Vedanta Ltd	0.50%			Computer Age Management Services Limited	1.81%

Total Large Cap

4.66%
(5 Stocks)

Total Mid Cap

3.36%
(3 Stocks)

Total Small Cap

67.14%
(47 Stocks)

Others

24.57%
(4 Stocks*)

Data as on 30th April 2026. *On account of demerger of Vedanta Ltd, Market Cap shown under "Others", Sectors & Industries classification as per Vedanta Ltd. 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 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 Small Cap Fund

Top 20 Equity Holdings (as on 30th April 2026)

Issuer Name	% to Net Assets
PNB Housing Finance Limited	1.98%
Central Depository Services (India) Limited	1.87%
Kirloskar Oil Engines Ltd	1.87%
Welspun Corp Ltd	1.83%
Computer Age Management Services Limited	1.81%
Star Health and Allied Insurance Co Ltd	1.74%
ZF Comm Vehicle Control Systems India Ltd	1.71%
IIFL Finance Limited	1.69%
Dr. Lal Pathlabs Limited	1.67%
Urban Company Ltd	1.67%

Issuer Name	% to Net Assets
Karur Vysya Bank Ltd	1.62%
Inox India Limited	1.61%
Kajaria Ceramics Limited	1.60%
Cemindia Projects Ltd	1.60%
Godawari Power and Ispat Ltd	1.58%
PG Electroplast Limited	1.57%
Equitas Small Finance Bank Limited	1.56%
Sansera Engineering Limited	1.54%
Avalon Technologies Limited	1.53%
Rainbow Childrens Medicare Limited	1.53%

Top 10 Stocks Weight
9.36%

Top 20 Stocks Weight
33.58%

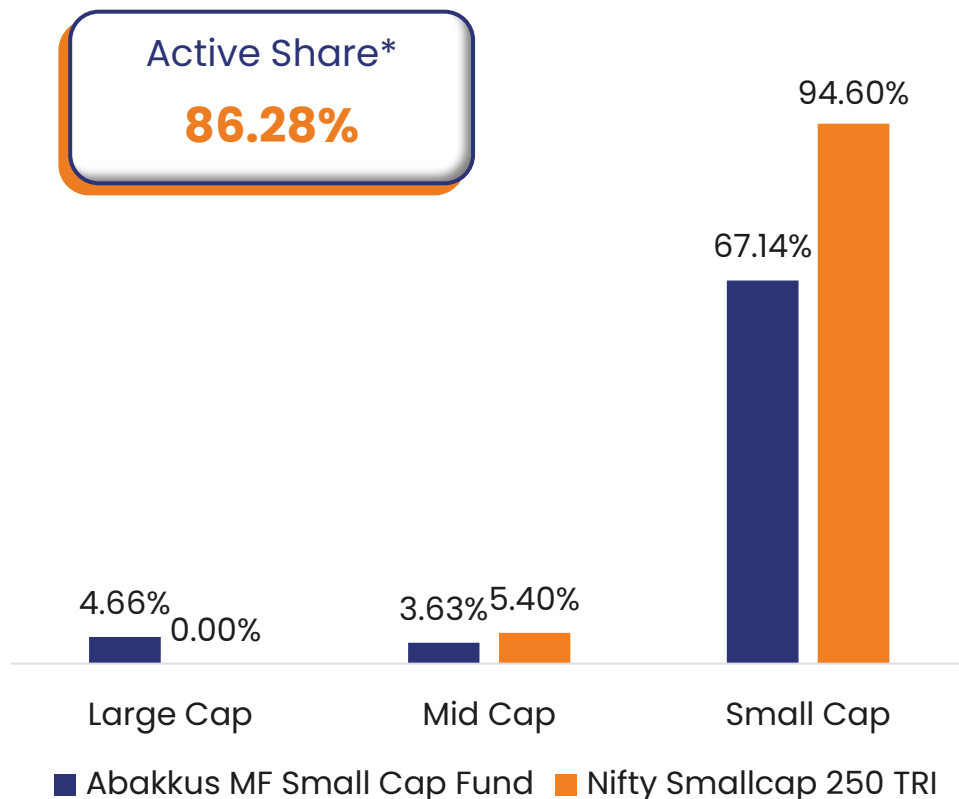
Total Equity Allocation*
76.31%

Data as on 30th April 2026. *On account of demerger of Vedanta Ltd, Market Cap shown under "Others", Sectors & Industries classification as per Vedanta Ltd.. For complete portfolio details, please click on this link: [Click here](#). Source: Internal. 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 30th April 2026)

Allocation Across Market Capitalization*



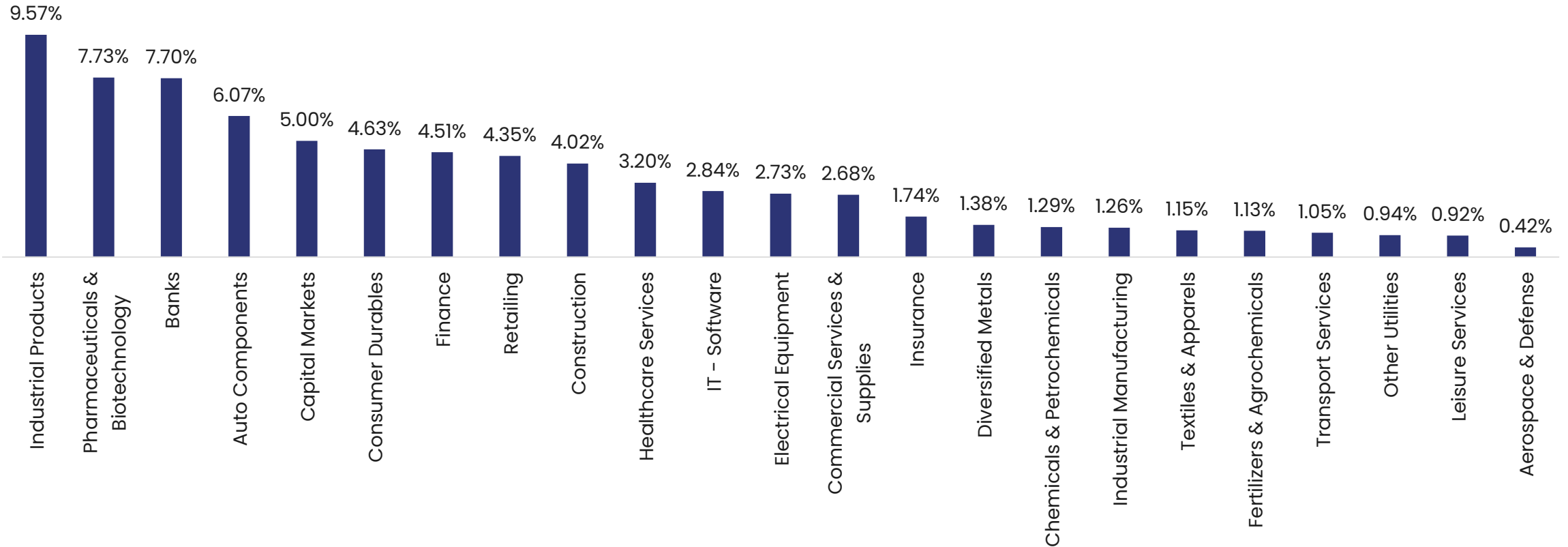
Allocation to Sectors*

Sectors	Abakkus MF Small Cap Fund	Nifty Smallcap 250 TRI	Weights +/-
Industrials	18.00%	16.71%	1.29%
Diversified	0.00%	0.24%	-0.24%
Services	3.73%	4.01%	-0.28%
Telecommunication	0.00%	1.16%	-1.16%
Utilities	0.94%	2.10%	-1.16%
Information Technology	2.84%	4.08%	-1.24%
Healthcare	10.93%	12.83%	-1.90%
Consumer Discretionary	17.12%	19.55%	-2.43%
Energy	0.00%	2.77%	-2.77%
Fast Moving Consumer Goods	0.00%	3.38%	-3.38%
Financial Services	18.95%	22.50%	-3.55%
Commodities	3.80%	10.68%	-6.88%

Data as on 30th April 2026. *On account of demerger of Vedanta Ltd, Market Cap shown under "Others", Sectors & Industries classification as per Vedanta Ltd. 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 December 2025. Sector and industry classifications are based on the AMFI Classification as of April 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 30th April 2026)

Allocation Across Industries*



Data as on 30th April 2026. *On account of demerger of Vedanta Ltd, Market Cap shown under "Others", Sectors & Industries classification as per Vedanta Ltd. For complete portfolio details, please click on this link: [Click here](#). Source: Internal, AMFI. Sector and industry classifications are based on the AMFI Classification as of April 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

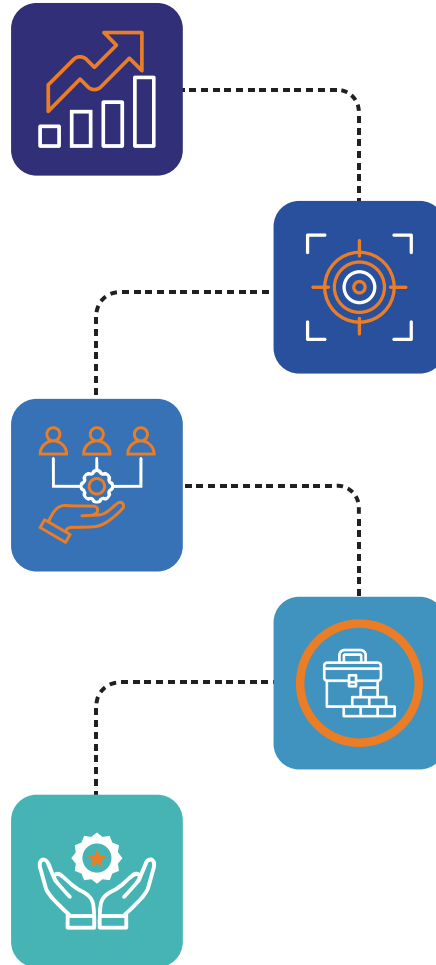
We maintain comprehensive research coverage of companies in the Small Cap market space that may be under-researched or overlooked.

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.



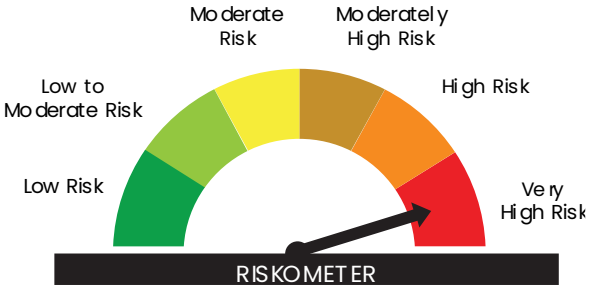
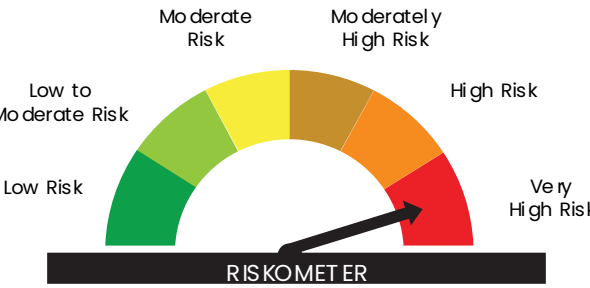
First Movers, Not Followers

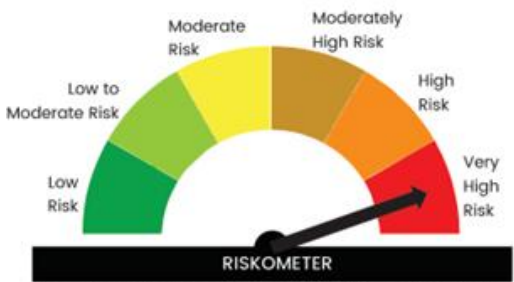
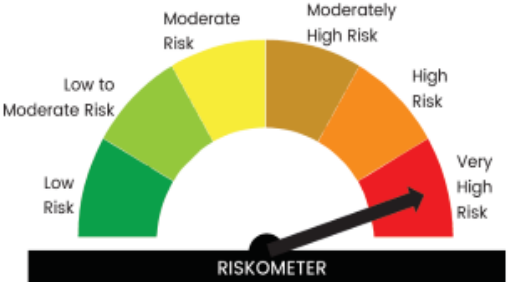
We identify quality business early in their growth journey through rigorous fundamental analysis, seeking to invest before broader market recognition drives valuations higher.

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
<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>Risk of the Scheme is at Very High Risk</p>	 <p>Benchmark Risk-o-meter is 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 Flexi Cap Fund (An open ended dynamic equity scheme investing across large cap, mid cap, small cap stocks.)</p>	<p>Benchmark- BSE 500 Index (TRI)</p>

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>The risk of the scheme is Very High risk</p> <p>Risk of the Scheme is at Very High Risk</p>	 <p>The risk of the benchmark is Very High risk</p> <p>Benchmark Risk-o-meter is 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 investing in small cap stocks)</p>	<p>Benchmark- NIFTY Smallcap 250 TRI</p>

About Us



**Abakkus
Mutual Fund**

Believe in the Basics





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)
- **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).

Young AMC with Decades of Experience

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

Alpha focused – Investors and not Allocators



Focused line of business – Investment Management

Time tested Investment Philosophy and Risk Framework

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



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

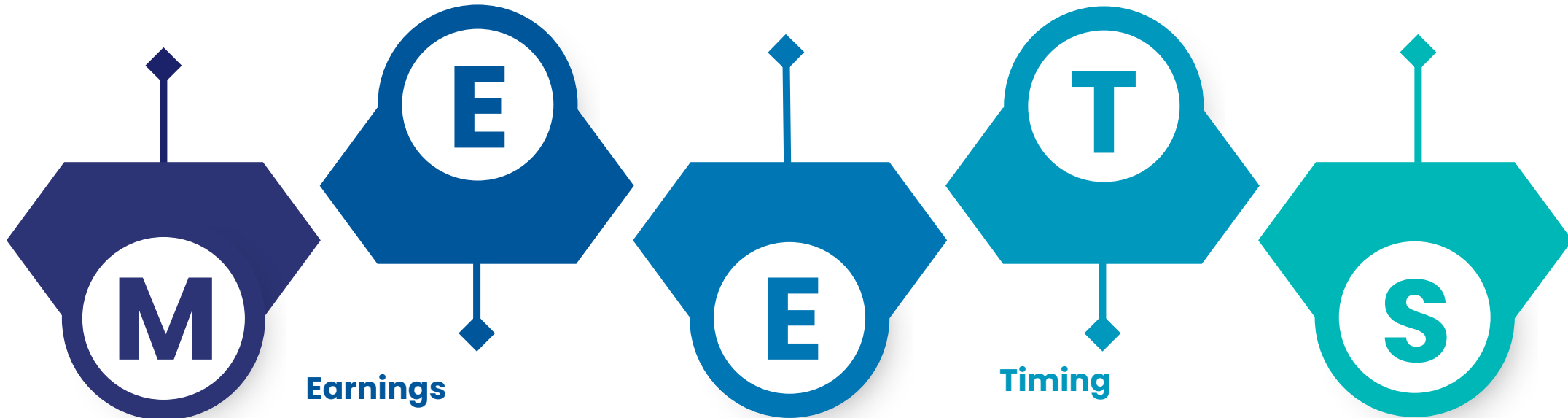
- Quality – Capability and track record
- Capital Allocation – capex is fine if ROE is maintained or enhanced
- Capital Distribution – fair to minority shareholders
- Error in decision – Business errors vs avoidable mishaps

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

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



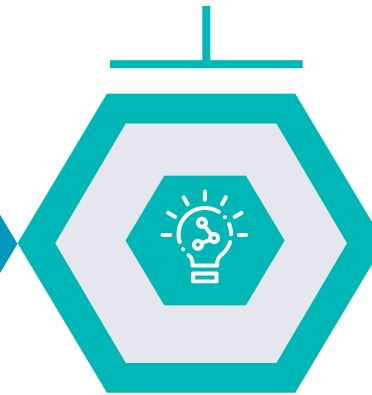
Market risk

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

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

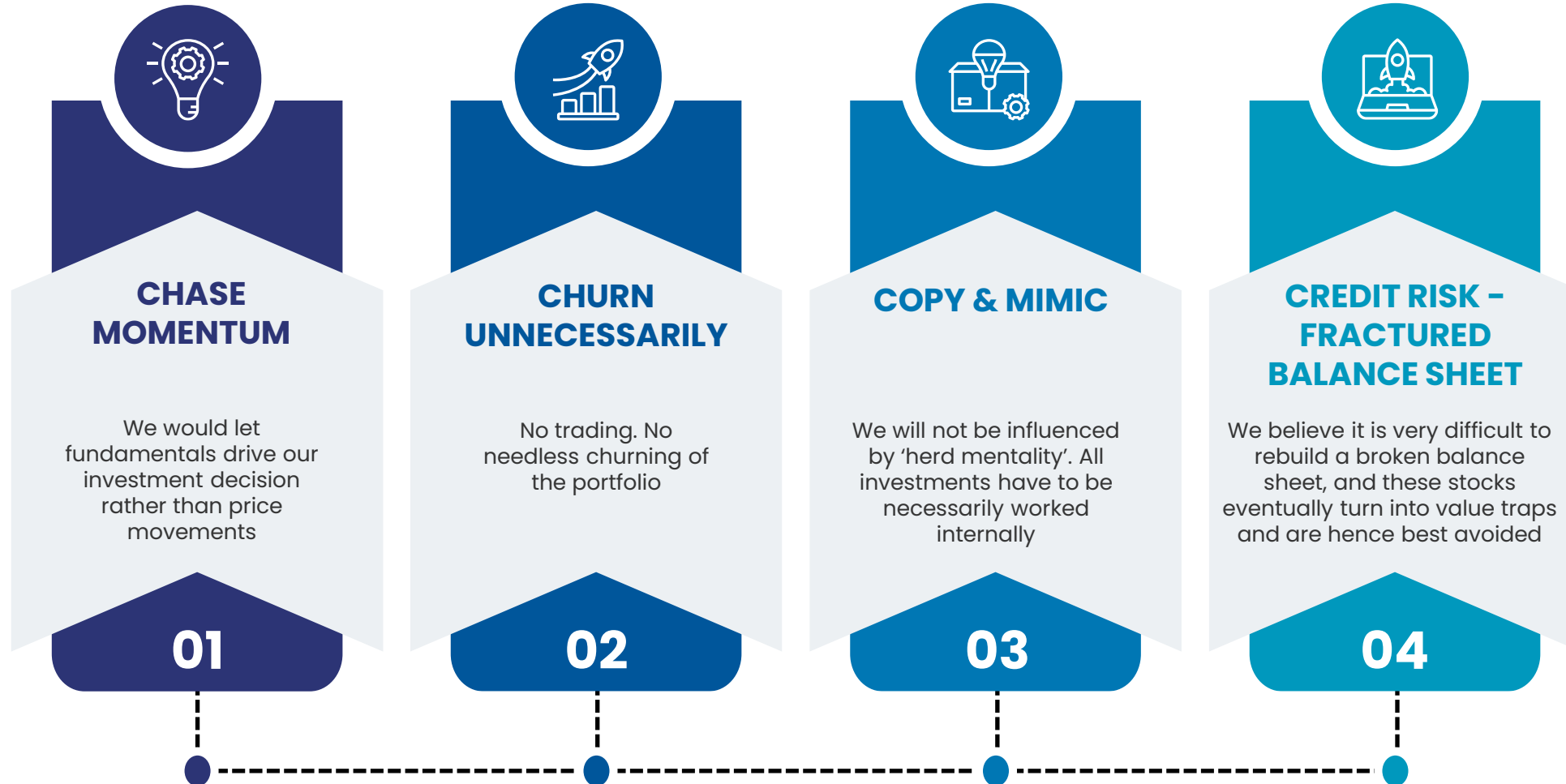
MACRO-INPUTS

Risk Reward Equation

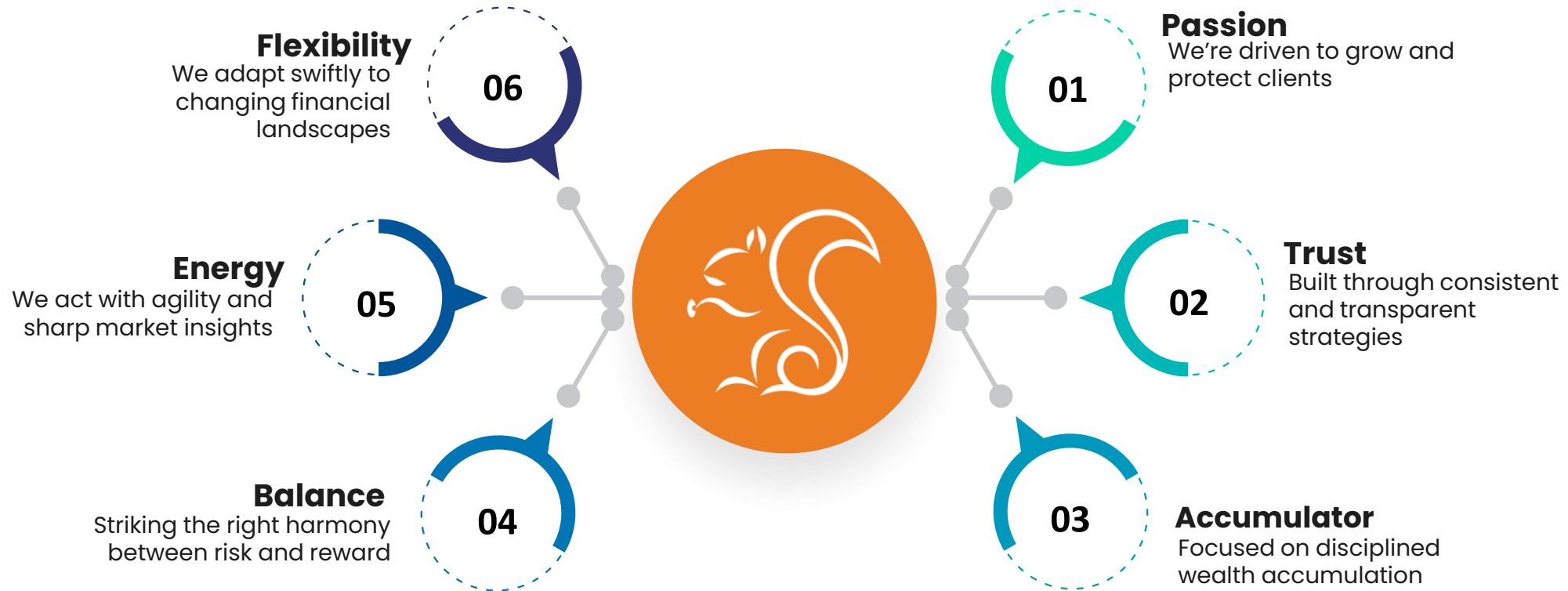
WATCHLIST

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

What We Don't Do



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



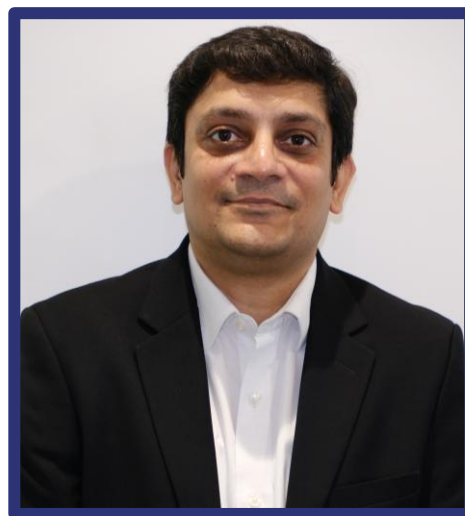
VAIBHAVV CHUGH

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



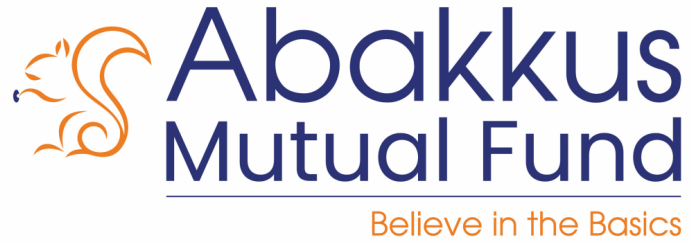
Sanjay Joshi

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



abakkusmf.com



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mf.investor.support@abakkusinvest.com



[1800 267 1849](tel:18002671849)



<https://linktr.ee/abakkusmf>



Abakkus Mutual Fund

Believe in the Basics

THANK YOU



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