

DEFINITION AND INTERPRETATION

"AMC" or "Asset Management Company" or "Investment Manager"	Abakkus Investment Managers Private Limited, incorporated under the provisions of the Companies Act, 2013 and approved by the Securities and Exchange Board of India under Regulation 21 (2) to act as the Asset Management Company for the Schemes and investment strategies of Abakkus Mutual Fund.
"Applicable NAV"	The NAV applicable for purchase or redemption or switching of Units based on the time of the Business Day on which the application is accepted, subject to the provisions of 'realisation of funds' and 'cut off timings' as described in this Scheme Information Document.
"ARN Holder"/ "AMFI registered Distributors"	Intermediary registered with Association of Mutual Funds in India (AMFI) to carry out the business of selling and distribution of mutual fund Units and having AMFI Registration Number (ARN) allotted by AMFI.
"Associate"	<p>includes a person,—</p> <p>(i) who directly or indirectly, by himself, or in combination with relatives, exercises control over the asset management company or the trustee [or the sponsor], as the case may be, or</p> <p>(ii) in respect of whom the asset management company or the trustee [or the sponsor], directly or indirectly, by itself, or in combination with other persons exercises a control, or</p> <p>(iii) whose director [except an independent director], officer or employee is a director, officer or employee of the asset management company [:]</p> <p>[Provided that the above definition of associate shall not be applicable to such sponsors, which invest in various companies on behalf of the beneficiaries of insurance policies or such other schemes as may be specified by the Board from time to time.]</p>
"Beneficial Owner"	Beneficial owner as defined in the Depositories Act 1996 (22 of 1996) means a person whose name is recorded as such with a depository.
"Book Closure"	The time during which the Asset Management Company would temporarily suspend sale, redemption and switching of Units.
"BSE Limited" or "BSE"	BSE Limited, a Stock Exchange recognized by the Securities and Exchange Board of India.

“Business Day”	<p><u>For Equity Schemes:</u></p> <p>A day other than</p> <ul style="list-style-type: none"> (1) Saturday and Sunday or (2) a day on which the BSE Ltd and / or National Stock Exchange of India Limited are closed. (3) a day on which the Sale and Redemption of Units is suspended by the Trustee/AMC. (4) a day on which normal business could not be transacted due to storms, floods, bandhs, strikes or any other events as the AMC may specify from time to time. <p><u>For Debt Schemes:</u></p> <p>A day other than:</p> <ul style="list-style-type: none"> (i) Saturday and Sunday; or (ii) a day on which the Banks in Mumbai or RBI or BSE Ltd or National Stock Exchange of India Limited are closed; or (iii) a day on which the Sale and Redemption of Units is suspended by the Trustee; or (iv) a day on which normal business could not be transacted due to storms, floods, bandhs, strikes or any other events as the AMC may specify from time to time. <p><u>For Hybrid Schemes:</u></p> <p>A day other than (1) Saturday and Sunday or (2) a day on which the BSE Ltd and/or National Stock Exchange of India Limited are closed whether or not the Banks in Mumbai are open or (3) a day on which the Sale and Redemption of Units is suspended by the Trustee/AMC.</p>
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“Cash Component”	<p>Cash Component represents the difference between Net Assets Value (NAV) and the closing market price of the basket of securities of the Underlying Index as at the end of previous Business Day.</p> <p>This difference includes accrued dividends, accrued annual charges, management fees, accrued interest income earned by the Scheme, if any, and residual cash in the Scheme. In addition, the Cash Component will include transaction cost as charged by the Custodian/DP, equalization of dividend and other incidental expenses for Creating Units including statutory levies, if any. Cash Component will also include exit load, if applicable.</p> <p>The Cash Component will vary from time to time and will be decided and announced by the AMC at the beginning of a Business Day and will apply to all transactions for that day.</p>
“Clearing Member” or “CM”	<p>Clearing Members are members of the Clearing Houses / Clearing Corporations who facilitate settlement of trades done on Stock Exchanges.</p>
“Consolidated Account Statement”	<p>Consolidated Account Statement is a statement containing details relating to all the transactions across all mutual funds viz. purchase, redemption, switch, payout / reinvestment under IDCW Option, systematic investment plan, systematic withdrawal plan, systematic transfer plan and bonus transactions, etc. (including transaction charges paid to the distributor) and holding at the end of the month.</p>
“Control”	<p>(i) in the case of a company any person [, either individually or together with persons acting in concert,] who directly or indirectly own, control or hold shares carrying not less than 10% of the voting rights of such company; or</p> <p>(ii) as between two companies, if the same person [either individually or together with persons acting in concert] directly or indirectly, own, control or hold shares carrying not less than 10% of the voting rights of each of the two companies; or</p> <p>(iii) majority of the directors of any company who are in a position to exercise control over the asset management company;</p>
"Custodian"	<p>A person who has been granted a certificate of registration to carry on the business of custodian of securities under the Securities and Exchange Board of India (Custodian of Securities) Regulations 1996, or any other appropriate statutory / regulatory authority in case of custodians for foreign securities. For scheme-wise list of custodians, refer to the Statement of Additional Information (SAI) available on the website of the Fund.</p>

"Depository"	Depository as defined in the Depositories Act, 1996 (22 of 1996) and in this SID refers to National Securities Depository Ltd (NSDL) and Central Depository Services Ltd (CDSL).
"Depository Participant" OR "DP"	Depository Participant' means a person registered as such under subsection (1A) of section 12 of the Securities and Exchange Board of India Act, 1992.
"Depository Records"	Depository Records as defined in the Depositories Act, 1996 (22 of 1996) includes the records maintained in the form of books or stored in a computer or in such other form as may be determined by the said Act from time to time.
"Derivative"	Derivative includes (i) a security derived from a debt instrument, share, loan whether secured or unsecured, risk instrument or contract for differences or any other form of security; (ii) a contract which derives its value from the prices, or index of prices, or underlying securities.
"Direct Plan"	A Plan for investors who wish to invest directly without routing the investment through any distributor. This Plan shall have a lower expense ratio excluding distribution expenses, commission, etc and no commission for distribution of Units will be paid/ charged under the Direct Plan.
"Dividend Distribution"/"IDCW" (Income Distribution cum Capital Withdrawal)	Income distributed on Mutual Fund Units from the distributable surplus, which may include a portion of the investor's capital {i.e. part of Sale Price (viz. price paid by the investor for purchase of Units) representing retained realized gains (equalisation reserve) in the Scheme books}.
"Entry Load" or "Sales Load"	Load on Sale / Switch in of Units.

"Equity Related Instruments"	"Equity Related Instruments" includes convertible debentures, convertible preference shares, warrants carrying the right to obtain equity shares, equity derivatives (where the scheme permits), units of Real Estate Investment Trust and any other like instrument as may be specified by SEBI from time to time.
ETF/Exchange traded fund	A fund whose units are listed on an exchange and can be bought/sold at prices quoted on the exchange or in creation unit size by handing over/receiving the portfolio deposit and the cash component at the applicable NAV.
"Exchange" or "Stock Exchange" or "Market"	National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) and such other recognized stock exchange(s) where the Units of the Scheme are listed.
"Exit Load" or "Redemption Load"	Load on Redemption / Switch out of Units.

"Foreign Portfolio Investor" or "FPI"	FPI means a person who satisfies the eligibility criteria prescribed under Regulation 4 and has been registered under Chapter II of Securities and Exchange Board of India (Foreign Portfolio Investor) Regulations, 2019.
"Foreign Securities"	Securities as specified in the clause 12.19 of Master Circular and any subsequent amendments thereto specified by SEBI and/or RBI from time to time.
"Foreign Debt Securities"	Foreign Debt Securities as specified in the clause 12.19 of Master Circular and any subsequent amendments thereto specified by SEBI and/or RBI from time to time.
"fund of funds scheme"	a mutual fund scheme that invests primarily in other schemes of the same mutual fund or other mutual funds
"Gilts" or "Government Securities"	Securities created and issued by the Central Government and/or a State Government (including Treasury Bills) or Government Securities as defined in the Government Securities Act, 2006, as amended or re-enacted from time to time.
"gold exchange traded fund scheme"	A mutual fund scheme that invests primarily in gold or gold related instruments
"gold related instrument"	shall mean such instrument having gold as underlying, as may be specified by the Board from time to time
"group"	means a group as defined in clause (b) of the Explanation to Section 5 of the Competition Act, 2002 (12 of 2003)
"index fund scheme"	means a mutual fund scheme that invests in securities in the same proportion as an index of securities
"Investment Management Agreement"	The agreement entered into between Abakkus Investment Managers Private Limited and Abakkus Trustee Private Limited , as amended from time to time.
"Intra-Day NAV"	<p>Intra-day NAV shall be applicable in case of subscription/redemption of units directly with the Fund by Market Makers and Large Investors.</p> <p>Intra-day NAV means the NAV applicable for subscription/redemption transaction by an Market Maker/Large Investor, based on the price at which the purchase/sale of basket of securities representing the Underlying Index was executed for their respective transaction(s) during the day and shall include the Cash</p>

	Component. Additionally, transaction handling charges, if any, will have to be borne by the Market Maker/Large Investor.
"Investor Service Centres" or "ISCs"	Designated Offices of Abakkus Investment Managers Private Limited or such other centres/offices as may be designated by the AMC from time to time for the purpose of submitting transactions / service requests. Updated list of the same can be viewed on the website.
"InvIT" or "Infrastructure Investment Trust"	“InvIT” or “Infrastructure Investment Trust” shall have the meaning assigned in clause (za) of sub-regulation (1) of regulation 2 of the Securities and Exchange Board of India (Infrastructure Investment Trusts) Regulations, 2014 As per SEBI (Infrastructure Investment Trusts) Regulations, 2014, InvIT is defined as: “InvIT” or “Infrastructure Investment Trust” shall mean the trust registered as such under these regulations.

"Load"	In the case of Redemption / Switch out of a Unit, the sum of money deducted from the Applicable NAV on the Redemption / Switch out and in the case of Sale/ Switch in of a Unit, a sum of money to be paid by the prospective investor on the Sale / Switch in of a Unit in addition to the Applicable NAV.
"Money Market Instruments"	Includes commercial papers, commercial bills, treasury bills, Government securities having an unexpired maturity upto one year, call or notice money, certificate of deposit, usance bills and any other like instruments as specified by the Reserve Bank of India from time to time.
"Mutual Fund" or "the Fund"	Abakkus Mutual Fund, a trust set up under the provisions of the Indian Trusts Act, 1882.
"National Stock Exchange of India Ltd." or "NSE"	National Stock Exchange of India Ltd., a Stock Exchange recognized by the Securities and Exchange Board of India.
"Net Asset Value" or "NAV"	Net Asset Value per Unit of the Scheme, calculated in the manner described in this Scheme Information Document or as may be prescribed by the SEBI (MF) Regulations from time to time.

“New Fund Offer” or “NFO”	Offer for purchase of Units of the Scheme during the New Fund Offer Period as described hereinafter
“New Fund Offer Period”	The date on or the period during which the initial subscription of Units of the Scheme can be made subject to extension, if any, such that the New Fund Offer Period does not exceed 15 days.
"Non-Resident Indian" or "NRI"	A person resident outside India who is either a citizen of India or a person of Indian origin.
“NIFTY 50” or “NIFTY” or “Index”	The Index comprising at present, fifty equity securities, the composition and the criteria of which are determined by the India Index Services & Products Limited from time to time.
“offer document”	means any document by which a mutual fund invites public for subscription of units of a scheme
"Official Points of Acceptance" or “OPA”	Places, as specified by AMC from time to time where application for subscription/redemption/switch will be accepted on ongoing basis. The list is given at the end of the SID investor can also view the updated list on the website.
“Overseas Citizen of India” or “OCI”	A person registered as an overseas citizen of India by the Central Government under section 7A of 'The Citizenship Act, 1955'. The Central Government may register as an OCI a foreign national (except a person who is or had been a citizen of Pakistan or Bangladesh or such other person as may be specified by Central Government by notification in the Official Gazette), who was eligible to become a citizen of India on 26.01.1950 or was a citizen of India on or at any time after 26.01.1950 or belonged to a territory that became part of India after 15.08.1947 and his/her children and grandchildren (including Minor children), provided his/her country of citizenship allows dual citizenship in some form or other under the local laws.
"Person of Indian Origin" or “PIO”	A citizen of any country other than Bangladesh or Pakistan, if (a) he at any time held an Indian passport; or (b) he or either of his parents or any of his grandparents was a citizen of India by virtue of Constitution of India or the Citizenship Act, 1955 (57 of 1955); or (c) the person is a spouse of an Indian citizen or person referred to in sub-clause (a) or (b).
"Plans"	Plans shall include and mean existing and any prospective Plan(s) issued by the Scheme in accordance with SEBI (MF) Regulations.
“Portfolio Deposit”	Portfolio Deposit consists of pre-defined basket of securities that represents the Underlying Index and as announced by AMC from time to time.

"Public Sector Undertaking "or "PSU "	<p>A Public Sector Undertaking (PSU) means an entity:</p> <ul style="list-style-type: none"> . in which, directly or indirectly, majority of shares or voting rights or control is held by the Central Government or any State Government or Governments, or partly by the Central Government and partly by one or more State Governments; i. any subsidiary of above entities; or ii. in which the Central Government and/or State Government(s), exercise control over management or exercise power to appoint majority of directors; or v. which is notified/qualifies as PSU, in accordance with norms notified by Central Government of India and/or any State Government(s); or /. the debt of which is guaranteed by Central Government and/or any State Government(s)
"Rating"	An opinion regarding securities, expressed in the form of standard symbols or in any other standardised manner, assigned by a credit rating agency and used by the issuer of such securities, to comply with any requirement of the SEBI (Credit Rating Agencies) Regulations, 1999.
"RBI"	Reserve Bank of India, established under the Reserve Bank of India Act, 1934, (2 of 1934)
"Registrar and Transfer Agent" or "RTA"	KFin Technologies Limited, currently acting as registrar to the Scheme, or any other registrar appointed by the AMC from time to time.
"REIT" or "Real Estate Investment Trust"	"REIT" or "Real Estate Investment Trust" shall have the meaning assigned in clause (zm) of sub-regulation 1 of regulation 2 of the Securities and Exchange Board of India (Real Estate Investment Trusts) Regulations, 2014. As per SEBI (Real Estate Investment Trusts) Regulations, 2014, REIT is defined as: "REIT" or "Real Estate Investment Trust" shall mean a trust registered as such under these regulations.
"Redemption / Repurchase"	Redemption of Units of the Scheme as permitted under the SID.
"Regular Plan"	This Plan is for investors who wish to route their investment through any distributor.
"Regulatory Agency"	Government of India, SEBI, RBI or any other authority or agency entitled to issue or give any directions, instructions or guidelines to the Mutual Fund

"Regulated Entities"	Include any person, other than an individual or HUF, which is regulated in India by Securities and Exchange Board of India, Reserve Bank of India, Insurance Regulatory and Development Authority of India, Pension Fund Regulatory and Development Authority, National Housing Board and any other regulator or other government body as may be notified by the AMC/Trustee from time to time. Provided that any such person is permitted to trade (buy/sell) in physical Silver under the applicable regulations governing them.
"Repo"	Sale of Securities with simultaneous agreement to repurchase them at a later date.
"Reverse Repo"	Purchase of Securities with a simultaneous agreement to sell them at a later date.
"Sale / Subscription"	Sale or allotment of Units to the Unit holder upon subscription by the investor / applicant under the Scheme.
"scheme"	means a scheme of a mutual fund launched under Chapter V.
"Scheme Information Document" "SID"	This document issued by Abakkus Mutual Fund, offering Units of the Scheme
"SEBI"	Securities and Exchange Board of India, established under the Securities and Exchange Board of India Act, 1992.

"SEBI (MF) Regulations" or "Regulations"	Securities and Exchange Board of India (Mutual Funds) Regulations, 1996, as amended from time to time.
"Segregated Portfolio"	A portfolio, comprising debt or money market instrument affected by a Credit Event that may be segregated in the Scheme optionally and at the sole discretion of the AMC.
"Short Selling"	Selling a stock which the seller does not own at the time of trade.
"Sponsor" or "Settlor"	Abakkus Asset Manager Private Limited
"Statement of Additional Information" or "SAI"	The document issued by Abakkus Mutual Fund contains details of Abakkus Mutual Fund, its constitution, and certain tax, legal and general information. SAI is legally a part of the Scheme Information Document.
"Spread"	Difference in price, when an arbitrage transaction is executed by buying and selling simultaneously in two separate markets.
"Stock Lending"	Lending of securities to another person or entity for a fixed period of time, at a negotiated compensation in order to enhance returns of the portfolio.

"Switch"	Redemption of a unit in any scheme (including the plans / options therein) of the Mutual Fund against purchase of a unit in another scheme (including the plans/ options therein) of the Mutual Fund, subject to completion of Lock-in Period, if any.
"Trust Deed"	The Trust Deed made by and between the sponsor and Abakkus Trustee Private Limited ("Trustee"), thereby establishing an irrevocable trust, called Abakkus Mutual Fund.
"Unit"	The interest of the Unit holder which consists of each Unit representing one undivided share in the assets of the Scheme
"Unit holder" or "Investor"	A person holding Unit in the Scheme of Abakkus Mutual Fund offered under this Scheme Information Document.

INTERPRETATION

For all purposes of this Scheme Information Document, except as otherwise expressly provided or unless the context otherwise requires:

- All references to “Master Circular” refer to Master Circular for Mutual Funds issued by SEBI dated June 27, 2024 as amended from time to time.
- Words/phrases not defined herein shall have meanings as defined under SEBI (MF) Regulations.