Abakkus Mutual Fund
Believe in the Basics

Abakkus Large & Mid Cap Fund

Powered by Experience. Energised by Rising Stars.

(An open ended equity scheme investing in both large cap and mid cap stocks)

Presentation Flow

Abakkus Mutual Fund
Believe in the Basics

About Us

About Our Logo and Name

Abakkus Mutual Fund
Believe in the Basics

Passion
01
We're driven to grow and protect clients

Trust
02
Built through consistent and transparent strategies

Accumulator
03
Focused on disciplined wealth accumulation

Balance
04
Striking the right harmony between risk and reward

Energy
05
We act with agility and sharp market insights

Flexibility
06
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

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).

Introducing Abakkus Asset Manager Private Limited, the Sponsor

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Abakkus is an alpha-focused boutique asset manager long-only Indian equity strategies. Our offerings include Alternative Investment Funds, Portfolio Management Services, Advisory Services for Domestic and Global Investors, Private Equity, UCITS Funds. In just 8 years, we've become a leading name in performance and asset growth, driven by our vision to be one of India's most respected asset managers.

2018 March
We started as Abakkus Asset Manager LLP

2018 July
Investment Manager to Abakkus Growth Fund (CAT III AIF)

2019 June
Investment Manager to Abakkus Emerging Opportunities Fund - 1 (CAT III AIF)

2020
Launched Portfolio Management Services

2021
Launched Registered Investment Advisory business

2022 June
Investment Manager to India-Ahead Private Equity Trust (CAT II AIF)

2022 Nov
Registered FME (Non-retail) License at GIFT City

2023
Aryabhata India Fund, a retail UCITS fund

2023 Aug
Investment Manager to Abakkus India Equity Trust (CAT 3 AIF)

2024
Changed From LLP to Private Limited

2024 Aug
Launched Abakkus Four2Eight PE Fund (CAT II AIF)

2025 Apr
Incorporated AMC & Trustee Company for Mutual fund business

2025 Aug
Launched Abakkus Flexi Edge Fund (CAT III Open ended AIF)

2025 Aug
Abakkus gets SEBI nod to launch Abakkus Mutual Fund

Investment Philosophy

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Investment philosophy

01

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.

02

Fundamental driven

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

03

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

04

Agile and flexible

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

05

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

06

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?

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.

Our Unique MEETS Framework

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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

M - E - E - T - S

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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5D Investment Process

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DISCOVER

From 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

Macro-Inputs

Risk Reward Equation

Watchlist

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

DELIVER

Portfolio construction and Risk monitoring

PORTFOLIO MANAGEMENT

- News flow
- Monitoring
- Quarterly reviews
- Sell discipline

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.

Risk Mitigation

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1 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

2 Valuation risk

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

3 Market risk

We would be focusing more on the Portfolio 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

4 Liquidity risk

In equity 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

5 Concentration risk

Endeavor to have adequately diversified portfolio across sectors and stocks

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

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 necessarily be 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

Why to Invest with Abakkus Mutual Fund?

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Focus on Growth with Valuations-Conscious Approach

Follows disciplined approach to identify growth opportunities while considering valuations

Aims to Invest in Scalable Businesses

Investment in companies with strong management, earnings visibility and long-term structural growth potential

Seasoned Investment Approach

Built on an established investment platform with a long-term orientation toward wealth creation, supported by deep market understanding and institutional investing experience

Robust In-house Research Capabilities with High-Conviction Stock Selection

Driven by deep bottom-up research, focusing on carefully selected businesses with durable growth potential.

Insightful Corporate Connect

We leverage our senior corporate network for deeper insights into management quality and competitive positioning, enhancing our analysis with ground-level intelligence.

KMPs of Abakkus AMC

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, And CFA 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

What is Large & Mid Cap Fund?

Large Cap & Mid Cap = Investing In Growth + Stability Phase

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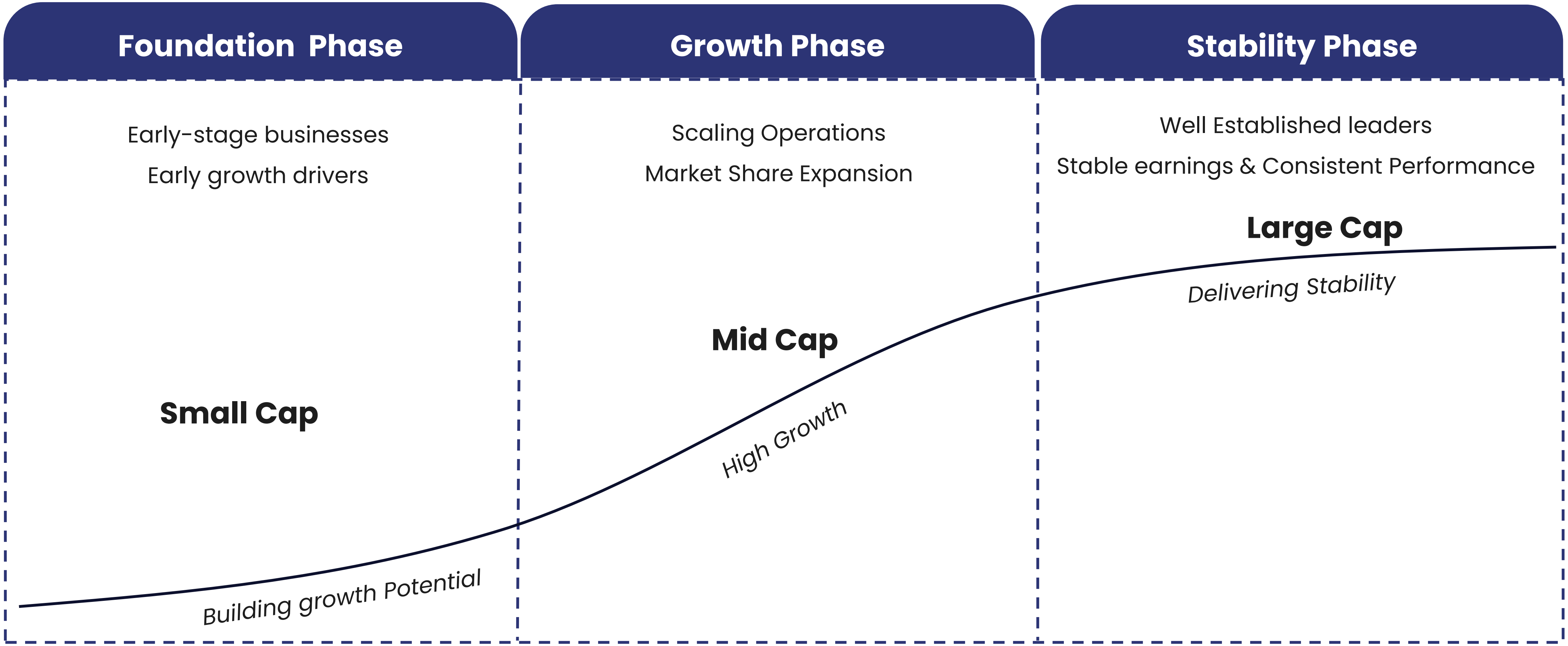

Blending the strength of large caps with the growth potential of mid caps.

The above graph is used to explain the concept and is for understanding purpose only. Source: Abakkus Internal Research.

The Three Pillars of Equity Universe

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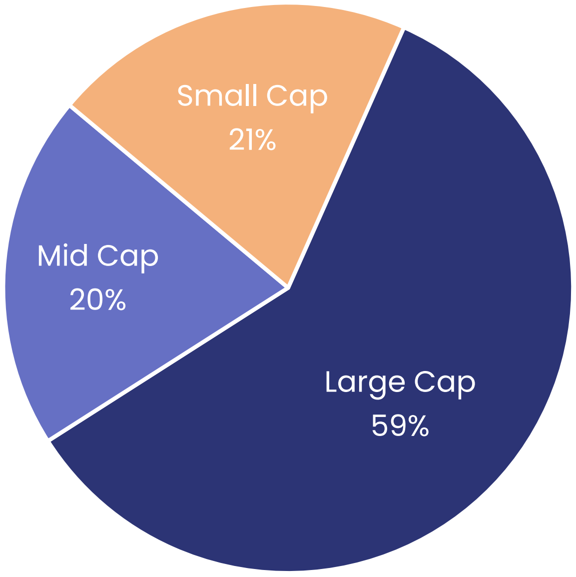
Large Cap
(1^{st} –100^{th} Stocks)
Rs. 1.05 Lakh Crore & Above

Mid Cap
(101^{st} –250^{th} Stocks)
Rs.34,759 Crore to Rs. 1.04 Lakh Crore

Small Cap
(251^{st} Stocks onwards)
Rs. 34,699 Crore & below

Current Market Universe
December - 2025



Large + Mid = ~79% allocation

~79% of the Overall Market capitalization is led by Large Caps & Mid Caps.

Source: AMFI and Abakkus Internal Research. Data base: AMFI's market cap Classification as on 31st December 2025
The universe considered above is all listed stocks on all 3 stock exchanges and we have considered average market cap of these stock exchanges. Full market capitalization is considered. Securities for which Market cap data is not available are not considered. This chart is only for illustration purpose and said company may or may not be the part of portfolio.

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ONE PEDAL DRIVES POTENTIAL GROWTH! THE OTHER AIMS FOR STABILITY!

Together, they may help you build a balanced path to long-term wealth creation.

The best journeys need both speed and stability - Mid Caps + Large Caps.

Features Of Large Cap Companies

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1

Proven Track Record

A longer operating history offers better visibility & confidence across market cycles

2

Higher Liquidity

Typically offers better liquidity and may enhance portfolio flexibility

3

Better Access to Capital

Cost Effective access to capital, supporting expansion & growth

4

Strong Balance Sheet & Stability

Robust balance sheets may help sustain operations & withstand volatility

5

Industry Leadership & Credible Management

Helps for the consistent execution and strategic decision-making

6

Greater Resilience Across Cycles

Strong fundamentals may help navigate downturns & recover faster

A disciplined allocation to large caps may anchor portfolio with stability, consistency, and downside protection.

Features Of Mid Cap Companies

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Higher Growth Potential

1. Emerging businesses may offer relatively higher growth potential over time

Growing Market Recognition

2. Increasing recognition can support growth with a relatively balanced level of risk.

Undervaluation Opportunities

3. Select opportunities may arise where valuations appear relatively attractive.

Diverse Business Models

4. Exposure to varied business models may support broader opportunity capture.

Moderate Liquidity

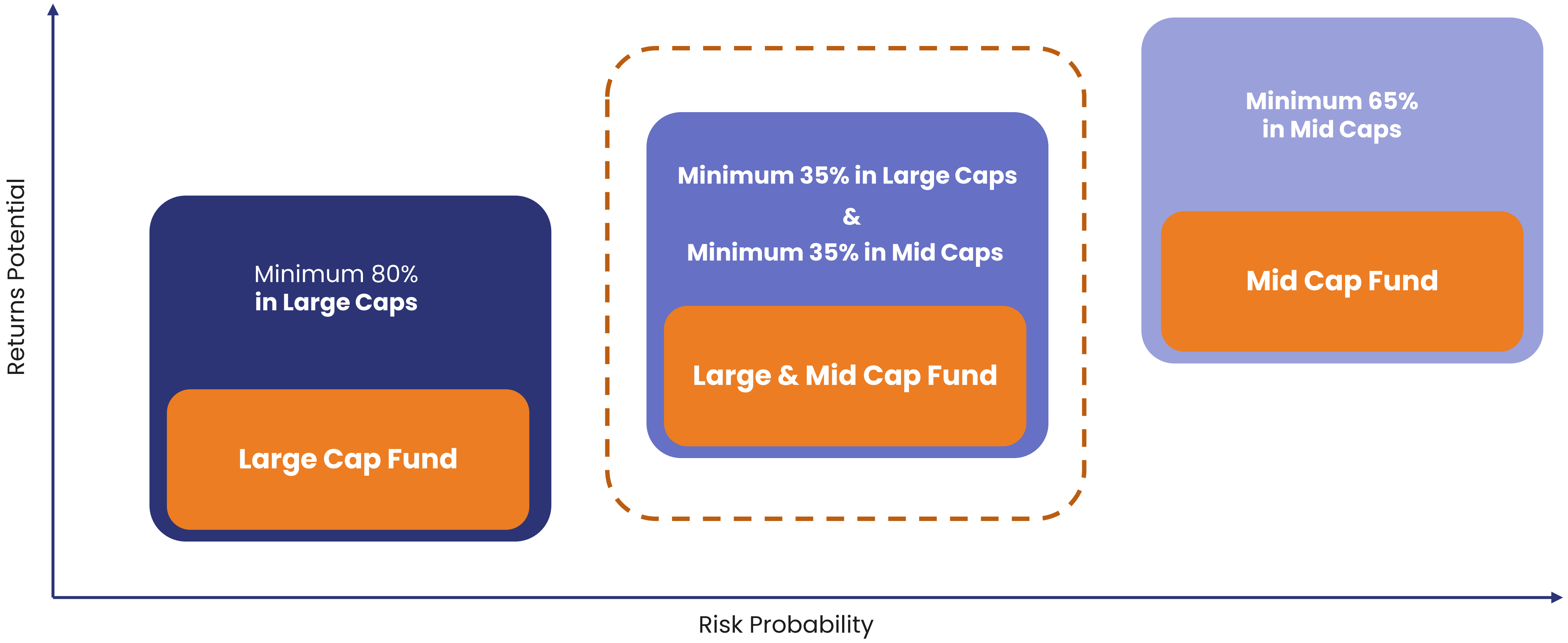
5. More liquid than small caps

Innovation & Agility

6. Continuous improvement and adaptability help businesses respond better to evolving market needs

Mid cap exposure may drive portfolio growth through a balance of scalability, innovation, and emerging opportunities.

Potential Risk-Reward Of Large & Mid Cap Fund



Maintaining a minimum 35% exposure in both large and mid caps, it aims to combine stability with potential growth.

Statutory asset allocation range as per SEBI Regulation and related SEBI/AMFI Circulars. *Only Equity and Equity related instruments are considered.

Why Large & Mid Cap Fund?

Optimizing Diversification Through Large & Mid Cap Blending

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Macro Sector	Index Weights %			No. of Stocks		
	Large Cap (Nifty 100)	Large & Mid Cap (NIFTY LargeMidcap 250)	Mid Cap (Nifty Midcap 150)	Large Cap (Nifty 100)	Large & Mid Cap (NIFTY LargeMidcap 250)	Mid Cap (Nifty Midcap 150)
Commodities*	8.4	8.3	8.2	15	**29**	14
Consumer Discretionary	12.9	16.4	19.6	17	**48**	31
Diversified	-	0.2	0.3	-	**2**	2
Energy	9.3	5.8	2.6	7	**11**	4
Fast Moving Consumer Goods	6.3	5.2	4.2	8	**16**	8
Financial Services	33.3	30.8	28.4	23	**59**	36
Healthcare	5.0	7.4	9.7	8	**22**	14
Industrials	7.9	11.4	14.6	10	**30**	20
Information Technology	6.8	5.8	4.9	6	**14**	8
Services	1.8	1.7	1.6	2	**5**	3
Telecommunication	4.2	3.7	3.2	1	**5**	4
Utilities	4.2	3.4	2.6	7	**13**	6

1st Rank   2nd Rank   3rd Rank

Large & Mid Caps help to enhance diversification via balanced sector exposure and wider opportunity capture.

Data as on 15th June 2026. Source: AMFI, niftyindices.com, Abakkus Internal Analysis. Sectors are classified based on the AMFI Industry Classification for May 2026. For understanding purpose only. Above table is only for illustration purpose and said sectors / companies may or may not be a part of the portfolio. Numbers are rounded off. *On account of demerger of Vedanta, macro sectors classification as per NSE.

Dominant Players in the Large & Mid Cap Space

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Established Players (in Large-Cap Space)

- Tea & Coffee
- Diversified FMCG
- Passenger Cars & Utility Vehicles
- 2/3 Wheelers
- Banks

New-Age Emerging Players (in Mid-Cap Space)

- Breweries & Distilleries
- Consumer Electronics
- Airport & Airport Services
- Fintech/Exchange & Data Platform
- Stockbroking & Allied

Source: AMFI, Abakkus Internal Analysis. For understanding purpose only. Industries are classified based on the AMFI Industry Classification for May 2026 and AMFI market cap as of Dec 2025. This is only for understanding purpose. The Stocks/ Industry may or may not be part of the portfolio of the scheme.

Industry Leadership + Emerging Mid-Cap Challengers

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- **Gems, Jewelry & Watches**
- **Specialty Retail**
- **Ports & Infrastructure**
- **Commercial Vehicles**
- **Hotels & Hospitality**
- **Ship Building & Allied Services**
- **Household Appliances**
- **E-Commerce / Diversified Retail**

Second players in mid-caps, alongside large-cap leaders.

Source: AMFI, Abakkus Internal Analysis. For understanding purpose only. Industries are classified based on the AMFI Industry Classification for May-26.. AMFI's Market capitalization Classification as on 31st December 2025. This is only for understanding purpose. The Stocks/ Industry may or may not be part of the portfolio of the scheme.

Large & Mid Caps demonstrated balanced Growth Across Cycles

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CY Period	Large Cap (Nifty 100 TRI)	Large & Mid Cap (NIFTY LargeMidcap 250 TRI)	Mid Cap (Nifty Midcap 150 TRI)
2006	40.2%	32.4%	26.9%
2007	57.9%	69.6%	75.9%
2008	-53.2%	-60.3%	-65.6%
2009	80.4%	94.9%	108.6%
2010	18.5%	15.8%	18.1%
2011	-25.2%	-28.5%	-31.6%
2012	32.3%	39.2%	47.2%
2013	7.0%	2.4%	-2.4%
2014	34.8%	48.0%	61.8%
2015	-1.3%	3.9%	9.3%

CY Period	Large Cap (Nifty 100 TRI)	Large & Mid Cap (NIFTY LargeMidcap 250 TRI)	Mid Cap (Nifty Midcap 150 TRI)
2016	4.7%	5.3%	5.5%
2017	32.8%	43.4%	54.4%
2018	3.4%	-4.7%	-12.5%
2019	11.4%	5.8%	0.6%
2020	16.0%	20.6%	25.1%
2021	26.0%	36.0%	46.5%
2022	3.4%	3.2%	2.8%
2023	20.7%	31.9%	43.6%
2024	12.9%	18.3%	23.8%
2025	9.8%	7.7%	5.5%
CYTD*	-6.4%	-2.6%	1.2%

Across cycles, Large & Mid Cap delivered blended stability with growth.

Source: MFIE, niftyindices.com and Abakkus Internal Analysis. For understanding purpose only. **Past performance may or may not be sustained in future and is not a guarantee of any future returns. Index performance does not signify scheme performance.** *CYTD as on 15th June 2026.

Large & Mid Cap - Balance Between Potential Returns and Volatility

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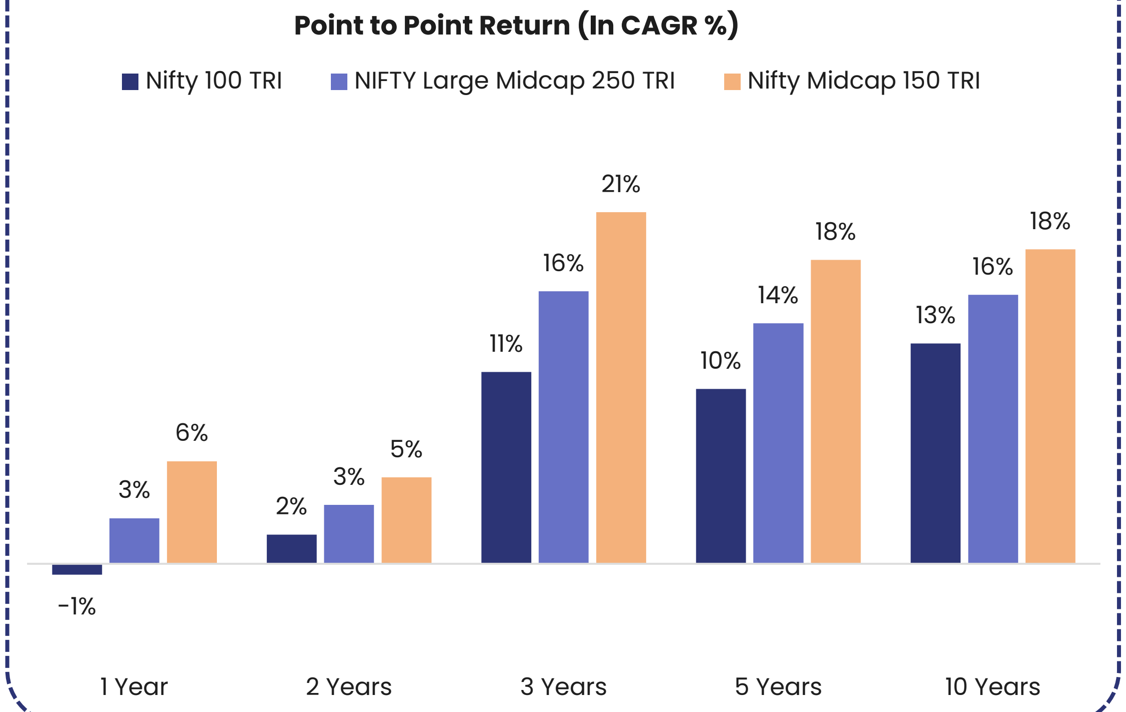
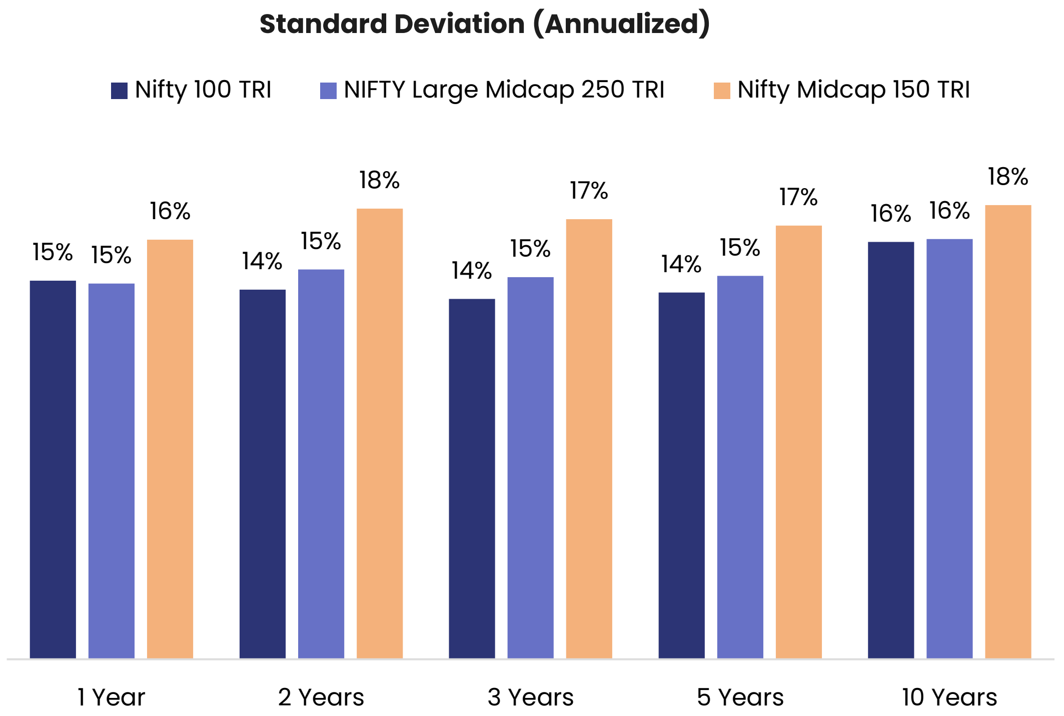
Growth Potential tends to be Higher than Large Caps



Volatility is Generally Lower than Mid Caps



Large & Mid Caps- Potential to capture upside with downside protection.

Source: MFIE, niftyindices.com and Abakkus Internal Analysis. Volatility is equal to standard deviation. For understanding purpose only. **Past performance may or may not be sustained in future and is not a guarantee of any future returns. Index performance does not signify scheme performance.** Data as on 15th June 2026. Returns greater than 1 year are shown in CAGR (%).

Journey of Rs. 10,000 per month SIP Since 2005

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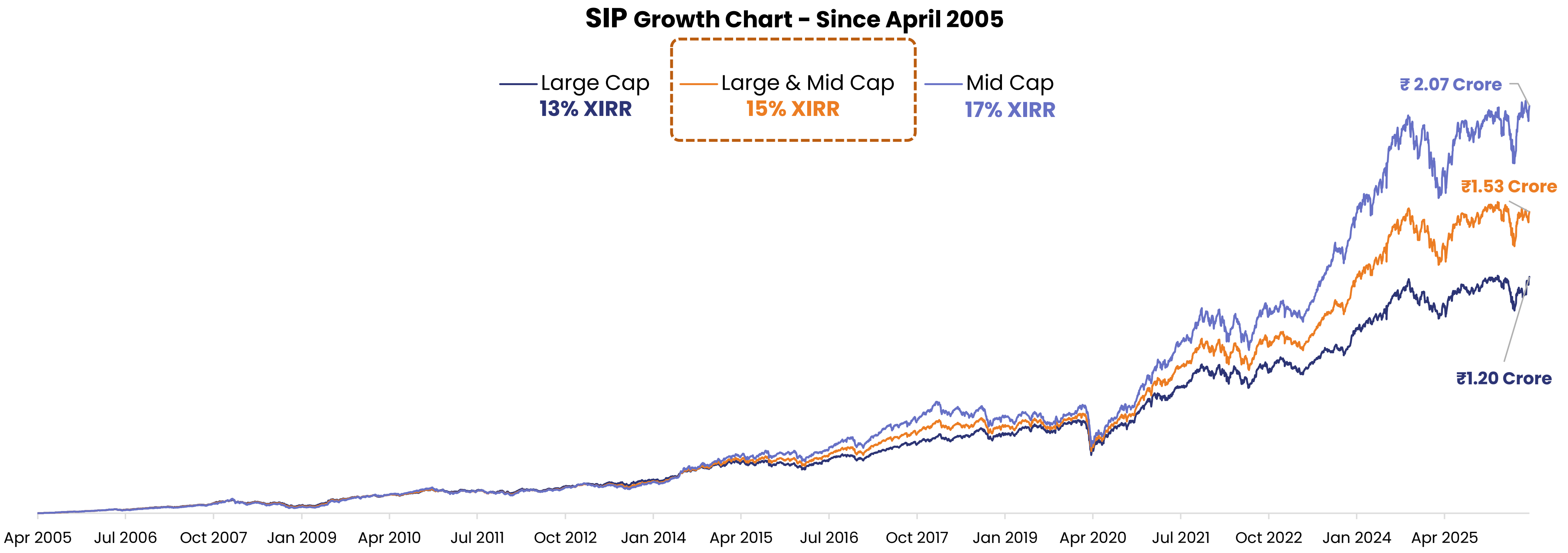


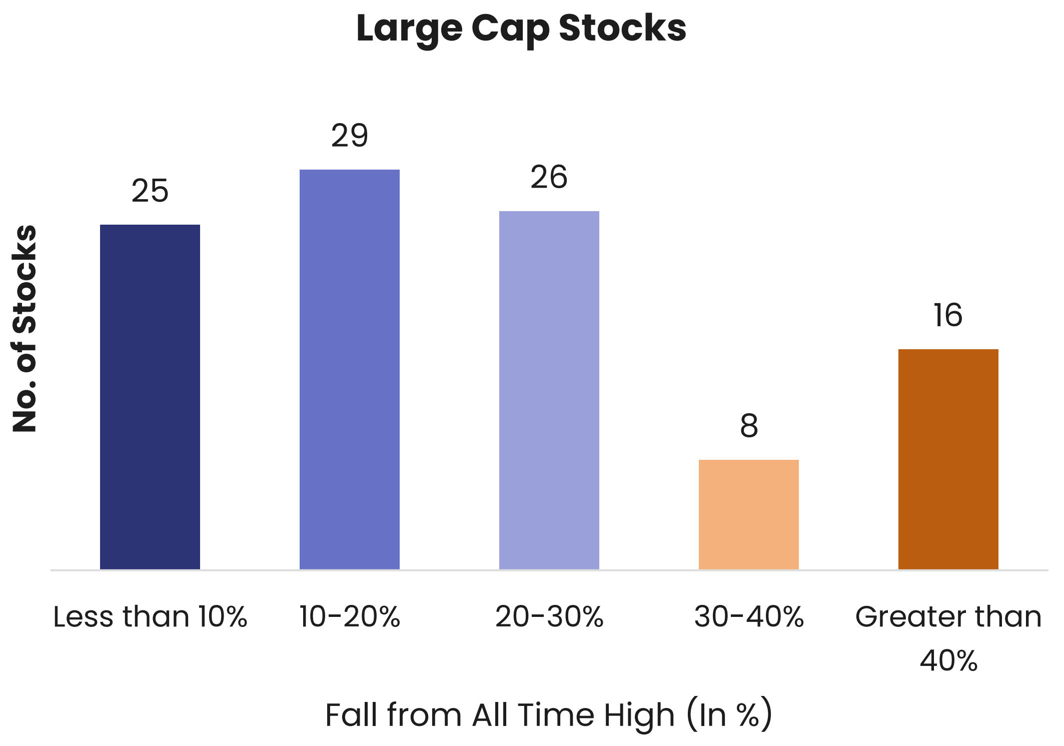
SIPs in Large & Mid Cap demonstrate consistent long-term wealth creation, combining steady growth with relatively moderated risk.

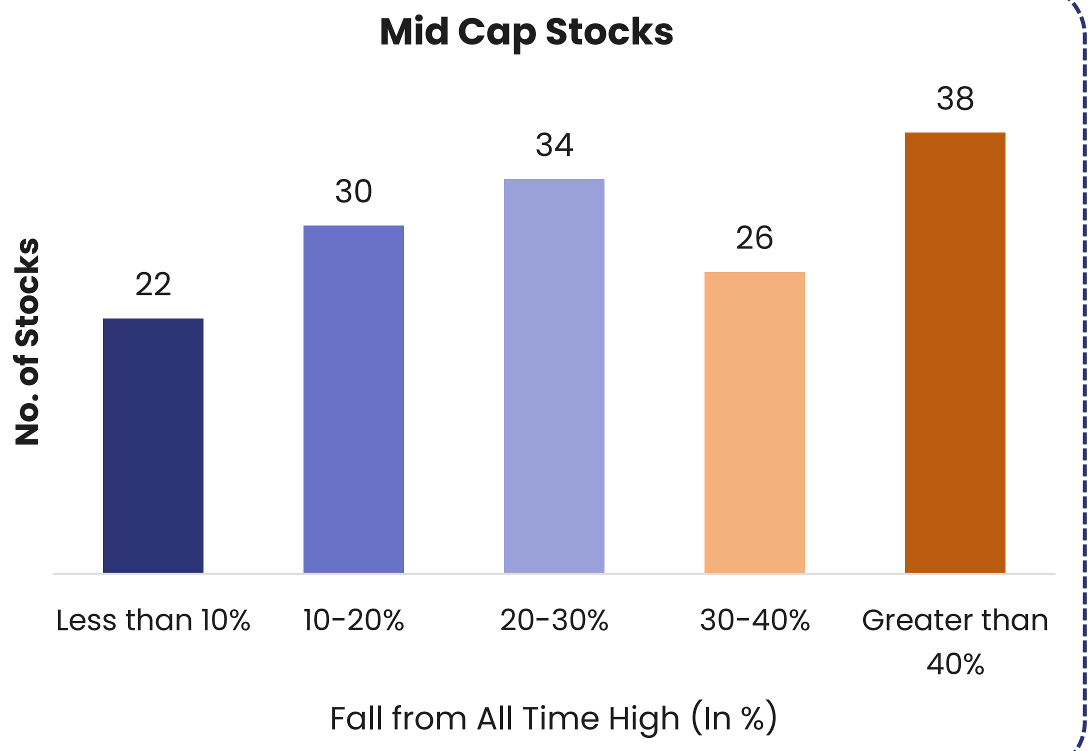
Source: MFIE and Abakkus Internal Analysis. For understanding purpose only. **Past performance may or may not be sustained in future and is not a guarantee of any future returns. Index performance does not signify scheme performance.** Large Caps are represented by the Nifty 100 TRI, Large & Mid Caps by the NIFTY LargeMidcap 250 TRI, and Mid Caps by the Nifty Midcap 150 TRI. Data as on 15th June 2026. SIP as on 1st day of the month

Why Consider Large & Mid Cap Funds Today ?

Stocks falling from their All-Time High

Around 59% of stocks have corrected over 20% from their peak in Large Cap and Mid Cap segments





Post market correction, many stocks are available at a reasonable price, making them better suited for long-term investment.

Source: Bloomberg and Abakkus Internal Analysis. For understanding purpose only. **Past performance may or may not be sustained in future and is not a guarantee of any future returns. Index performance does not signify scheme performance.** Large Caps are represented by the Nifty 100 TRI and Mid Caps by the Nifty Midcap 150 TRI. Data as on 15th June 2026.
On account of demerger of Vedanta, large cap stock count includes all demerged entities.

Earnings Outpace Prices - Mean Reversion Catch-Up?

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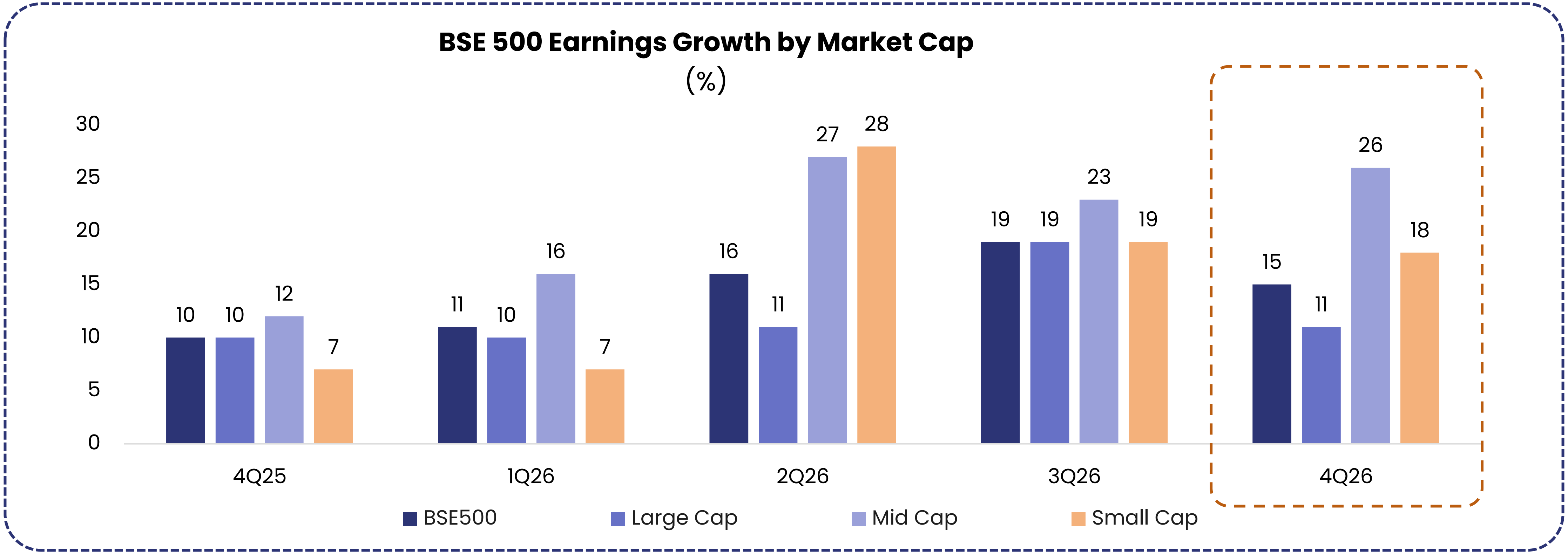
Period	Large Cap (Nifty 100 TRI)		Large & Mid Cap (NIFTY LargeMidcap 250 TRI)		Mid Cap (Nifty Midcap 150 TRI)	
	EPS Growth	Price Growth	EPS Growth	Price Growth	EPS Growth	Price Growth
1 Year	7%	-3%	16%	1%	29%	5%
2 Year	7%	0%	14%	2%	22%	4%
3 Year	14%	10%	14%	15%	13%	20%
4 Year	12%	12%	13%	17%	15%	22%

Better performance   Weak performance

A near-term gap between earnings and prices has emerged and mean reversion suggests potential for price catch-up.

Source: Bloomberg and Abakkus Internal Analysis. For understanding purpose only. **Past performance may or may not be sustained in future and is not a guarantee of any future returns. Index performance does not signify scheme performance**. *Data as on 15th June 2026. Returns greater than 1 year are shown in CAGR (%). Numbers are rounded off.

Improving Earnings Trajectory



Earnings growth is improving, led by mid cap & small cap companies.

Source: Avendus Spark, Bloomberg and Abakkus Internal Analysis. For understanding purpose only. **Past performance may or may not be sustained in future and is not a guarantee of any future returns. Index performance does not signify scheme performance**. Data as on 24th June 2026.

Large & Mid Cap Price-to-Earnings (P/E) Valuations Below Average

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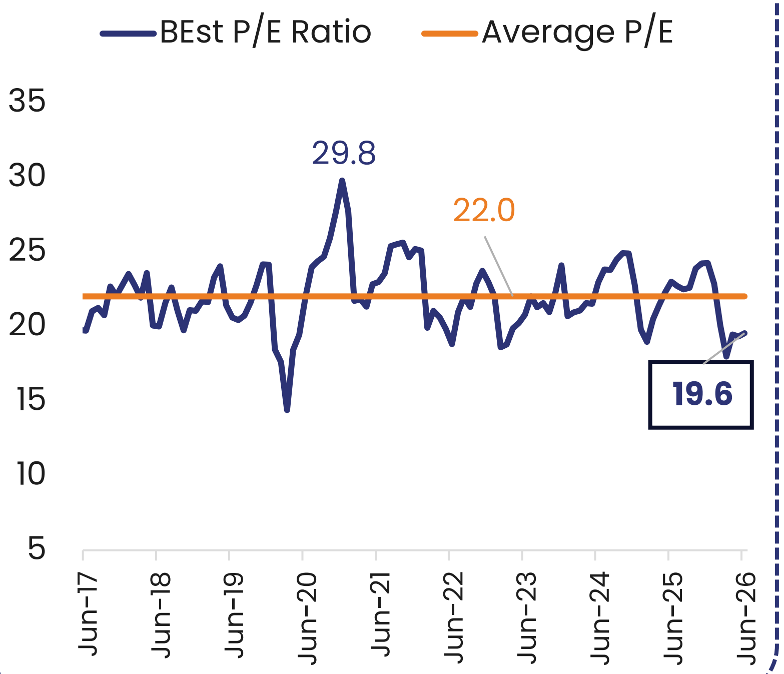
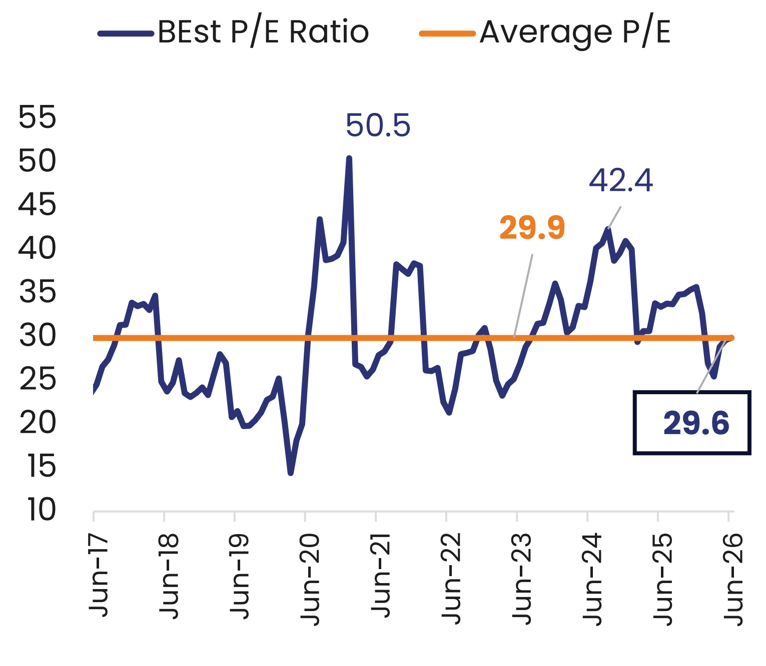
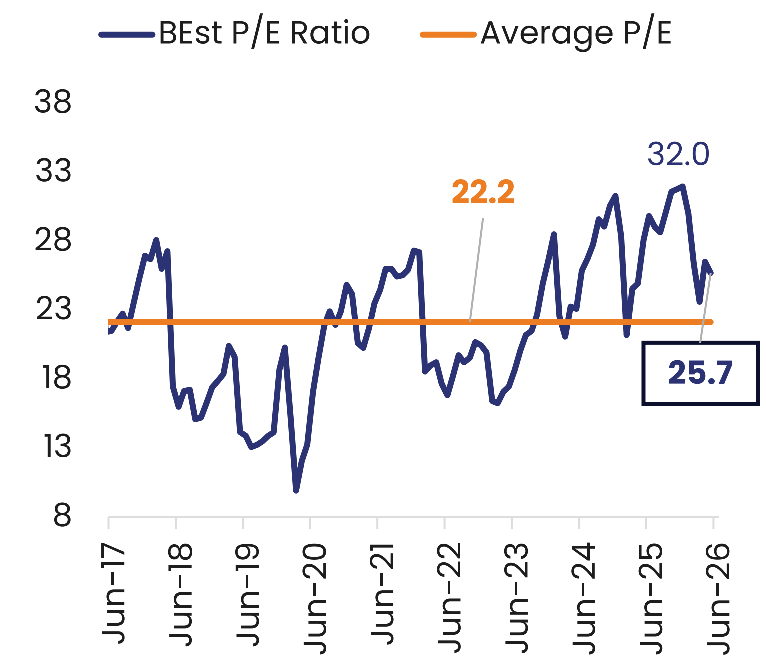
Large Cap Forward P/E Ratio



Mid Cap Forward P/E Ratio



Small Cap Forward P/E Ratio



Large caps offer lower Price-to-Earnings (P/E) volatility, while
mid caps are currently trading below their historical average valuations.

Source: Bloomberg and Abakkus Internal Analysis. For understanding purpose only. Blended Forward 12 Months P/E have been considered for the analysis. **Past performance may or may not be sustained in future and is not a guarantee of any future returns. Index performance does not signify scheme performance.** Large Cap is represented by the Nifty 100, Mid Cap by the Nifty Midcap 150 and Small Cap by Nifty Smallcap 250. Data as on 15th June 2026.

Importance of Stock Selection in Large & Mid Cap Funds

Performance Varies Across Large Cap And Mid Cap Stocks

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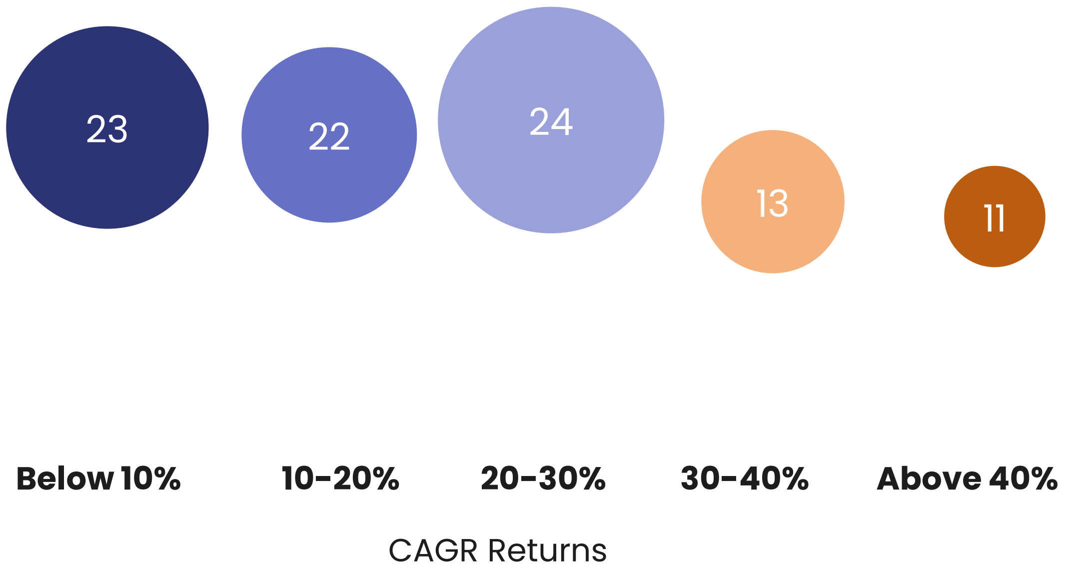
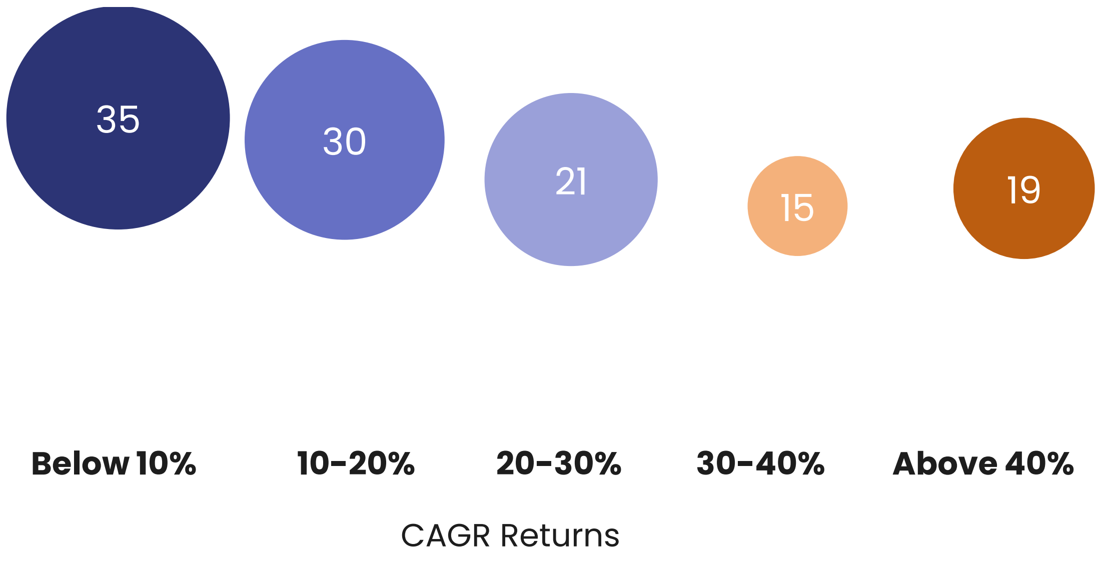
103 stocks (~48% of large & mid cap universe) delivered more than 20% returns (5-year performance)

Large Cap 5 Year* Stocks Performance (93 stocks)



Mid Cap 5 Year* Stocks Performance (120 stocks)

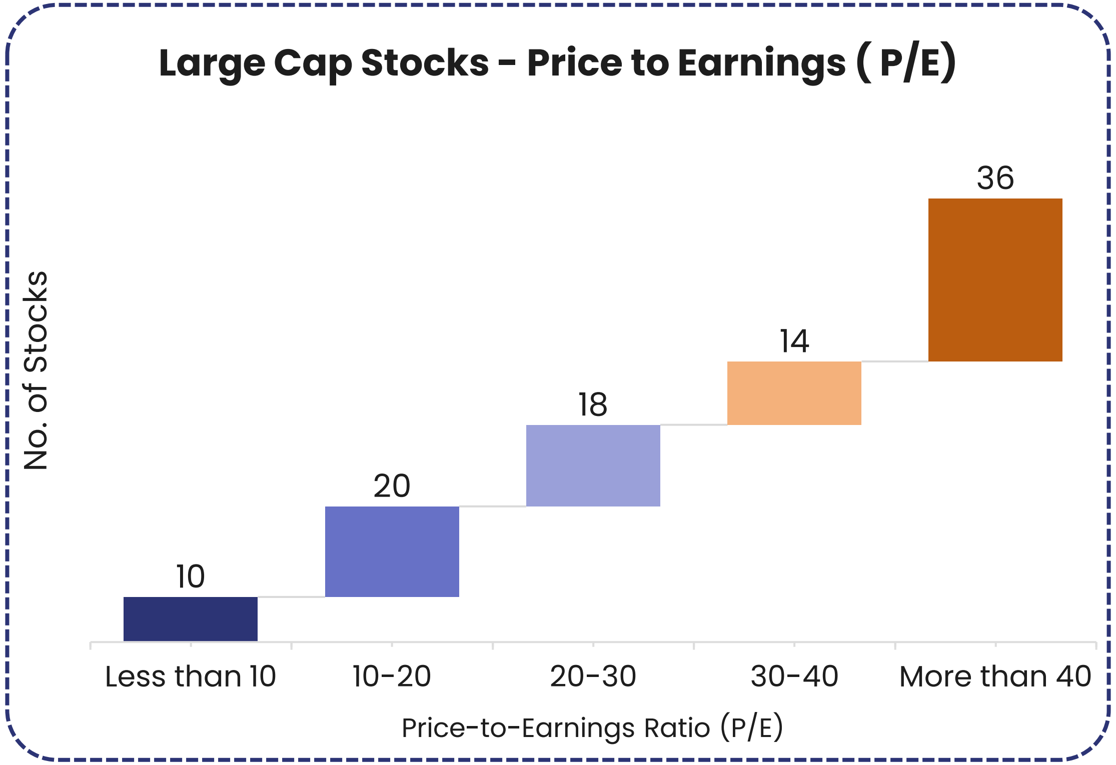


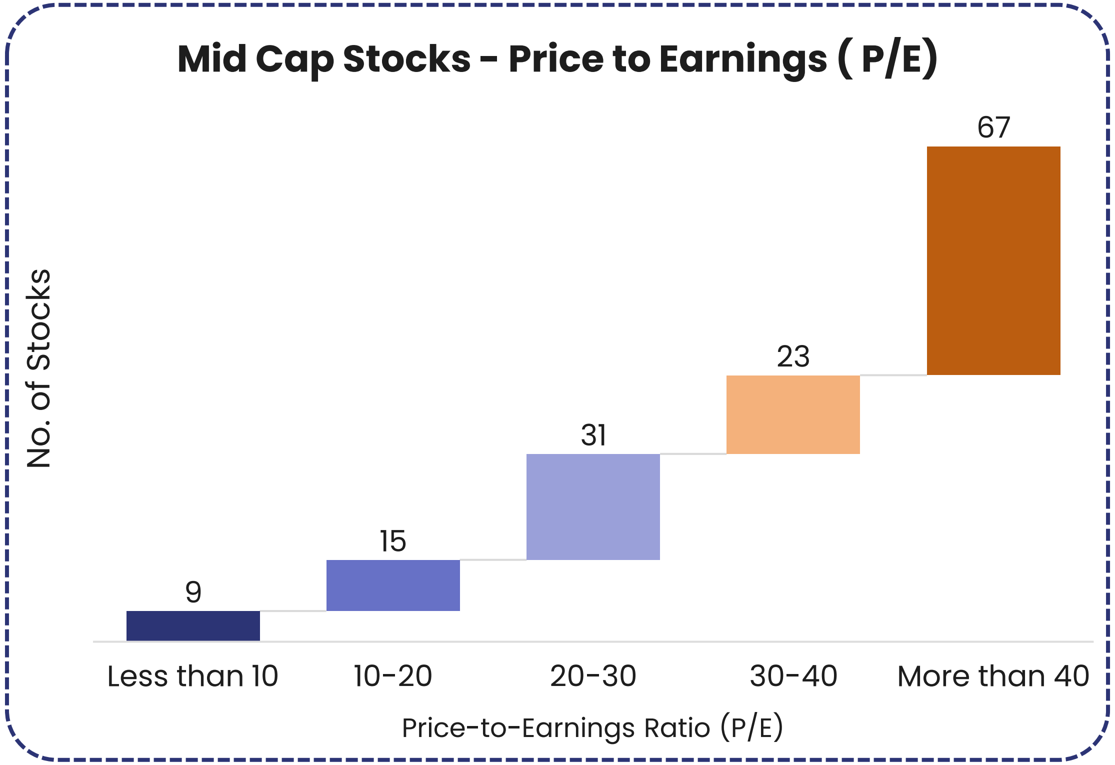
Stock Selection Drives Outcomes. Expertise Makes the Difference.

Source: Bloomberg, niftyindices.com and Internal Analysis. For understanding purpose only. Large & Mid Caps are represented by the NIFTY LargeMidcap 250 TRI, **Past performance may or may not be sustained in future and is not a guarantee of any future returns. Index performance does not signify scheme performance.** Data as on 17th June 2026. *The stocks which have completed 5 years are considered (213 stocks)

Valuation Gaps Highlight The Need For Strong Fundamental Research

Classification of Large & Mid Cap stocks across P/E brackets





Valuations Vary, Selection Matters - hence a research-driven approach is important to identify the opportunities.

Source: ACE MF, niftyindices.com and Internal Analysis. For understanding purpose only. **Past performance may or may not be sustained in future and is not a guarantee of any future returns. Index performance does not signify scheme performance.** Data as on 31st May 2026.


Abakkus
Mutual Fund
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Abakkus Large & Mid Cap Fund
Powered by Experience. Energised by Rising Stars.
NFO Opens: 15th July, 2026
NFO Closes: 29th July, 2026

Intended Asset Allocation In Abakkus Large & Mid Cap Fund

Abakkus Mutual Fund
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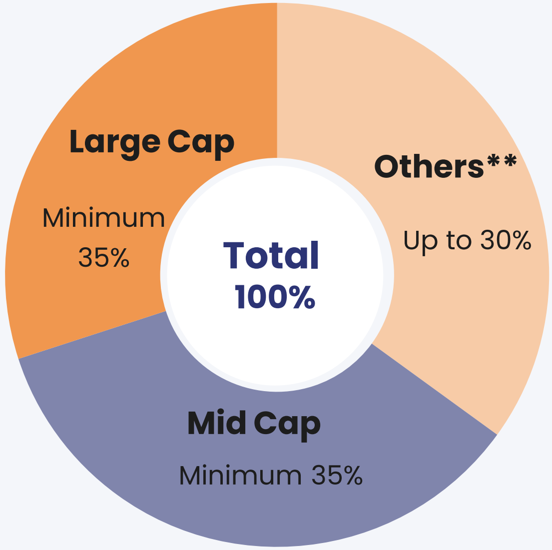
Mandatory Asset Allocation

(Mandatory Indicative Asset Allocation as per SEBI regulation)



**Others include stocks other than large-cap and mid-cap companies, debt securities, money market instruments, InvITS and gold & silver instruments.

Minimum 35% each in Large Cap & Mid Cap companies

Tactical Allocation of 0%-30%

Intended Asset Allocation* Range

(Under Normal conditions)

Instruments	Intended Allocation*
Large Cap	35%-45%
Mid Cap	35%-65%
Others**	0%-30%

**Others include stocks other than large-cap and mid-cap companies, debt securities, money market instruments, InvITS and gold & silver instruments.

Intended asset allocation aims to capture potential growth opportunities, with the aim of enhancing stability and managing volatility.

*For detailed portfolio asset allocation and investment limit of each asset class / Securities, please refer to the Offer document. Intended Allocation may vary as per fund manager discretion, market conditions & outlook. Total=Total Net Assets 100%

Large & Mid Cap Fund Category Landscape

Abakkus Mutual Fund
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Large & Mid Cap Fund Schemes AUM Range (Rs. Crore)	Number of Schemes	Average Market Cap (%)			
		Large Cap	Mid Cap	Small Cap	Others
Above 25,000	5	43.6	39.9	13.7	2.8
15,000 – 25,000	5	44.4	36.1	14.6	4.9
10,000 – 15,000	1	40.8	37.4	21.1	0.8
5,000 - 10,000	6	42.1	39.7	17.1	4.0
Below 5,000	16	43.4	39.5	11.5	7.1
Peer Group Average Allocation (33 schemes)		43.3	39.0	13.6	5.3
Peer Group Median Allocation (33 schemes)		42.1	38.4	14.2	3.5

Intended Asset Allocation (under normal condition): **Large Cap 35%-45%, Mid Cap 35%-65%, Others 0%-30%**

Peer allocations are skewed toward large caps, whereas our intended asset allocation aims to include growth opportunities in the portfolio.

Source: MFIE and Abakkus Internal Analysis. For understanding purpose only. Data as of May 2026

For detailed portfolio asset allocation please refer to the Offer document. Intended Allocation may vary as per fund manager discretion, market conditions & outlook.

Abakkus Large & Mid Cap Fund – Key Highlights

Abakkus Mutual Fund
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A Tilt Towards Potential Growth Opportunities Supported by Adequate Stability

Under normal conditions, the intended allocation to mid cap stocks is expected to range from 35%-65%, while large cap allocation will be 35-45%.

High Conviction Investing with Diversification

Focus on strong, high-conviction ideas while maintaining diversification to manage concentration risk.

Active & Adaptive Tactical Allocation

Designed to capture potential growth opportunities to enhance returns while managing portfolio risk

Disciplined Risk Management Framework

Structured risk controls to safeguard portfolio across market cycles.

Benchmark Agnostic Approach

Portfolio aims to remain independent of benchmark constraints, leading to a high active share

A Bottom-Up Portfolio Approach

With an aim to identify investment opportunities through detailed research focusing on growth, scalability, and valuations.

For detailed portfolio asset allocation please refer to the Offer document. Intended Allocation may vary as per market conditions & outlook.

Abakkus Large & Mid Cap Fund – Scheme Features

An open-ended equity scheme investing in both large cap and mid cap stocks

Abakkus Mutual Fund
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Features	Details
Investment Objective	To generate long term capital appreciation through a portfolio predominantly invested in equity and equity related instruments of large cap and mid cap companies. There is no assurance that the investment objective of the Scheme will be achieved.
Category	Large & Mid Cap Fund
Plans	Regular & Direct
Options	Growth Only
Minimum Application Amount (Lumpsum)	Rs. 500 (thereafter in multiples of Re. 1/-)
Minimum Application Amount (Additional)	Rs. 500 (thereafter in multiples of Re. 1/-)
Minimum Redemption Amount	Rs. 500/- or 1 Unit or account balance whichever is lower.
Exit Load	If units redeemed/switched out before 6 months from the date of allotment – 1%
	If redeemed/switched out after 6 months from the date of allotment – Nil
Benchmark Index	NIFTY Large Midcap 250 Total Return Index (TRI)
Facilities Offered	SIP/SWP/STP. Please refer to SAI for further details.
Minimum SIP Amount	Rs. 500 and thereafter in multiples of Re. 1/- with a minimum of 6 instalments
Fund Manager(s)	Mr. Pratish Krishnan (Equity), Mr. Abhishek Krishnaswami Srinivas (Fixed Income)

Abakkus Large & Mid Cap Fund - Asset Allocation

An open-ended equity scheme investing in both large cap and mid cap stocks

Abakkus Mutual Fund
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Instruments	Indicative allocations (% of total assets)	
	Minimum	Maximum
Equity and Equity Related Instruments^	**70%**	**100%**
a) Large Cap Companies	35%	65%
b) Mid Cap Companies	35%	65%
c) Other than Large Cap and Mid Cap Companies	0%	30%
Debt securities (including securitised debt & debt derivatives), money market instruments and Gold and Silver Instruments	**0%**	**30%**
Units issued by InvITs	**0%**	**10%**

^ Equity and Equity related instruments include (but not limited to) convertible debentures, equity warrants, convertible preference shares, equity derivatives and units of Real Estate Investment Trust (ReITs).

In terms of Paragraph 3.9.1 of the SEBI Master Circular for Mutual Funds dated March 20, 2026, "Large Cap" shall consist of 1st -100th entities in terms of full market capitalization, "Mid Cap "shall be 101st -250th entities and "Small Cap" 251st company onwards in terms of full market capitalization. Investment universe of "Large & Mid Cap" will be as per Paragraph 3.9.1 of the SEBI Master Circular for Mutual Funds and as defined by SEBI/AMFI from time to time shall comprise companies as defined by SEBI from time to time. The list of stocks of Large & Mid Cap companies prepared by AMFI in this regard will be adopted.

Actual allocation may vary; portfolio will be managed as per the stated investment objective in the scheme information document (SID). For more details, please refer to the offer documents of the Scheme.

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We believe in the India Growth Story

Challenges and Opportunities

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▲ STRUCTURAL TAILWINDS	▼ KEY MONITORABLES
Monetary Easing RBI delivered 125bps rate cuts over 18 months, supporting credit growth, consumption, and rate-sensitive sectors.	**Monsoon Risk** Below normal monsoon poses downside risk to rural demand, food inflation, and agriculture-linked earnings.
Pro-Growth Policy Mix Salaried tax relief, GST rationalization, and Capex expansion are reinforcing domestic demand recovery.	**Oil Price Volatility** Stabilizing crude offers inflation relief, but any reversal widens the Current Account Deficit (CAD) and pressures INR and margins.
Inflation Management- Crude back to near pre -war levels Excise duty cuts are absorbing cost-push pressures. Crude has seen sharp correction. Concern on higher CAD/ Fiscal deficit to subside.	**FPI Outflow Pressure** 2 years of sustained selling. Currency, yield differentials, and Q1 earnings delivery are critical near-term triggers.
External Balance & Capital Flows FCNR(B) inflows may support INR. FPI G-Sec withholding tax removal is a durable structural positive for fixed income flows.	**Global AI Trade Reversal** Mean reversion in AI-driven global momentum trades could trigger risk-off sentiment and merging market equity de-rating.
Earnings Recovery & Valuation Reset Earnings revival underway; double-digit nominal GDP likely. India's 2-year underperformance creates a relative value entry.	**Rising Primary / Secondary Activity** Large IPOs may attract FPI flows, but persistent stake sales by private equity / promoters could pressure secondary market valuations.

Source: Abakkus Internal Analysis. Y-o-Y= Year on Year, FCNR= Foreign Currency Non-Resident, G-Sec= Government Securities, GST: Goods & Services Tax, CAD= Current Account Deficit, GDP= Gross Domestic Product

Valuations Ease, Aligning with Earnings Growth

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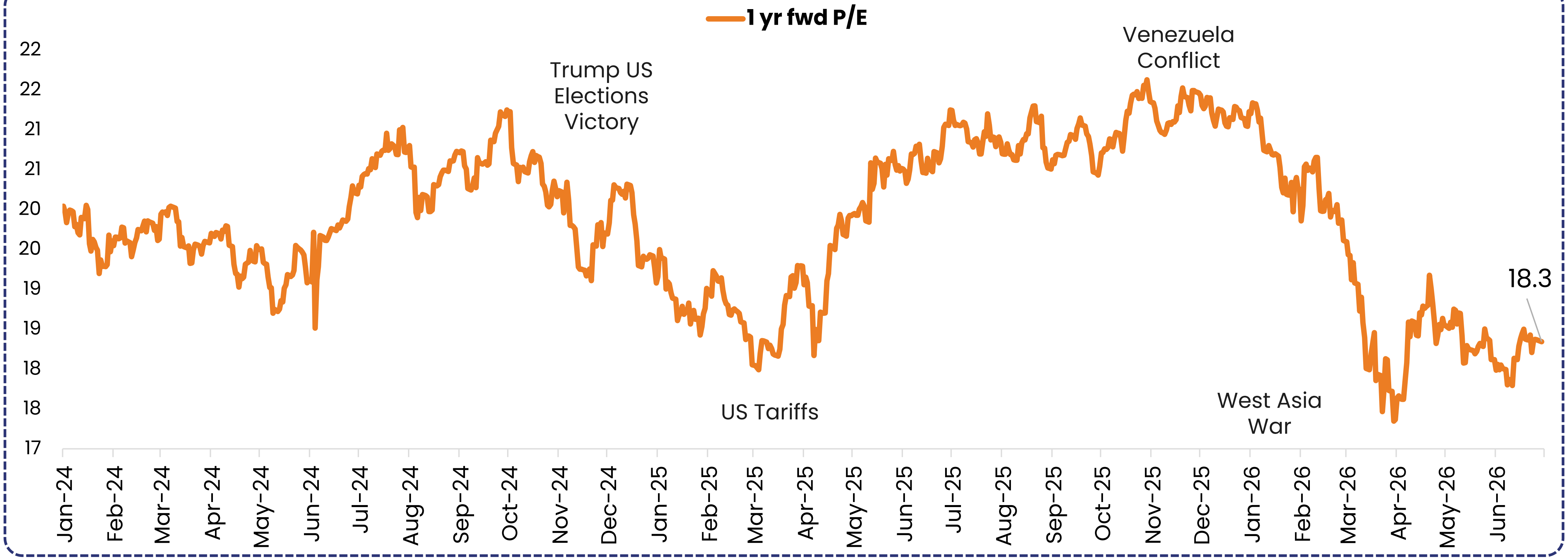
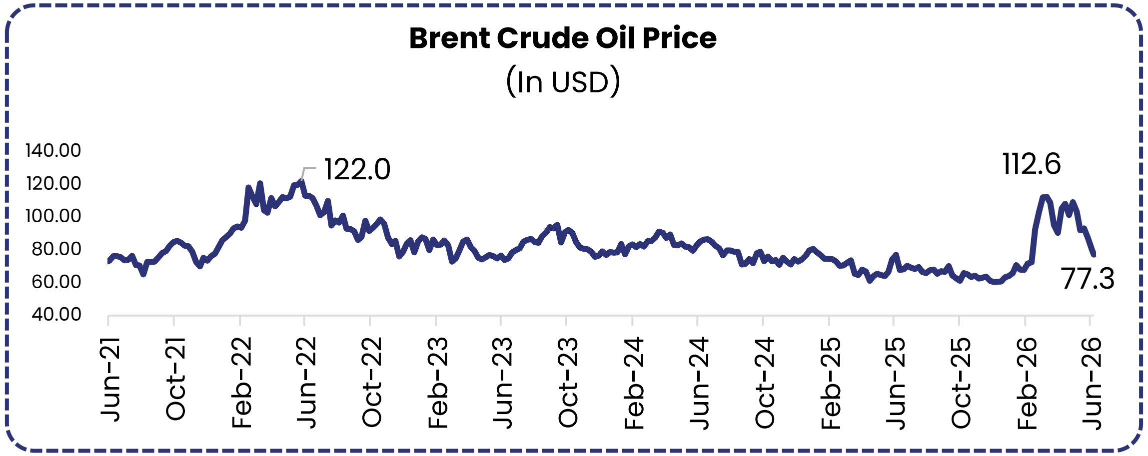


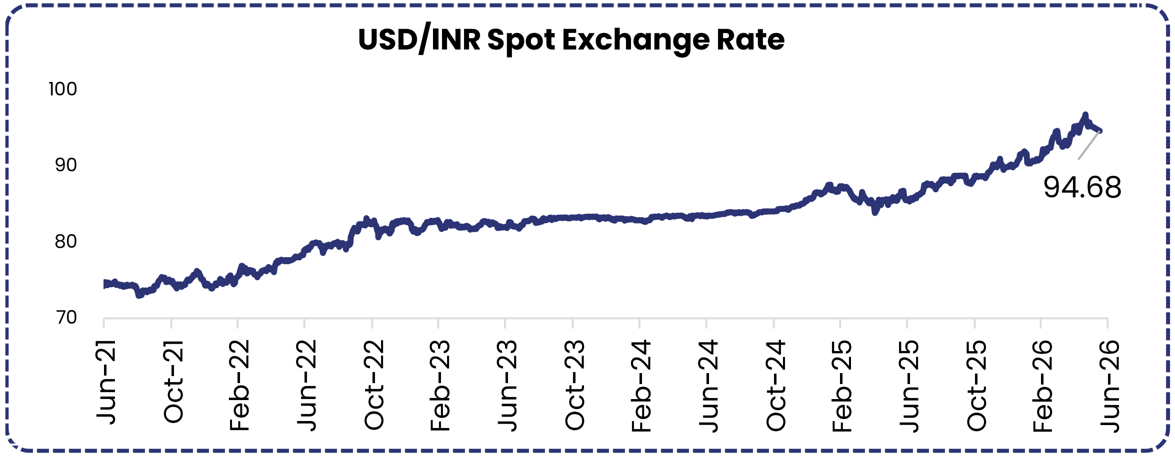
NIFTY50 Lower Valuations may support Earnings-Led Growth.

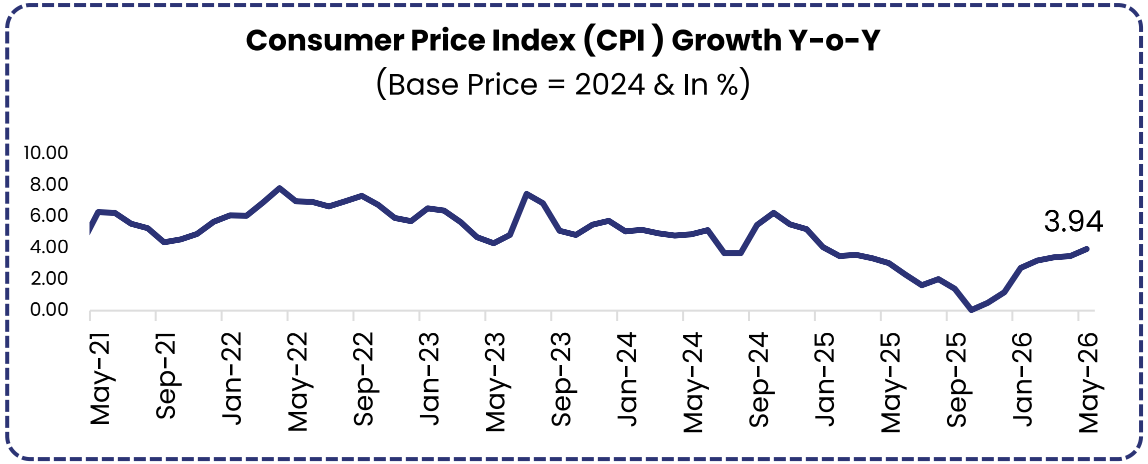
Source: Bloomberg and Abakkus Internal Analysis. For understanding purpose only. **Past performance may or may not be sustained in future and is not a guarantee of any future returns. Index performance does not signify scheme performance.** Data as on 15th June 2026.

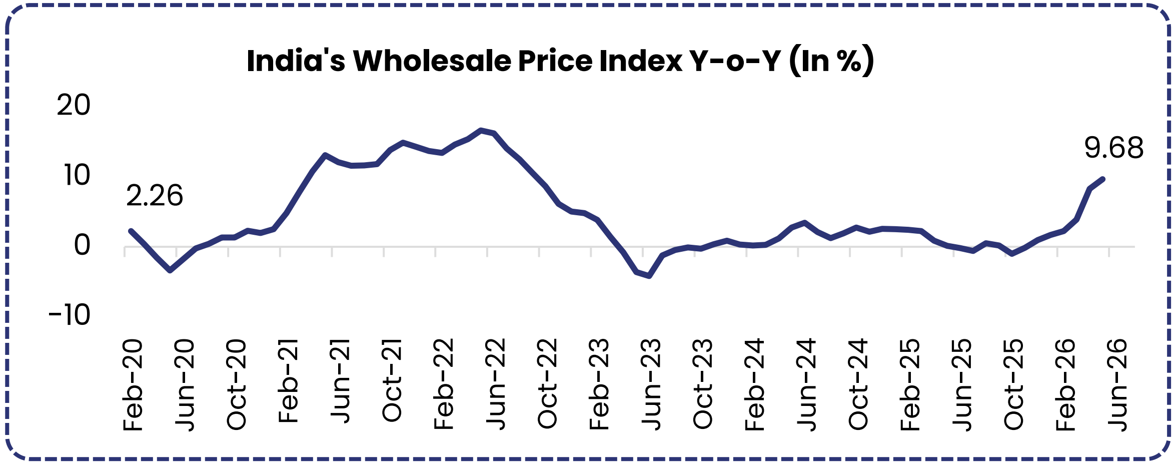
Near Term Challenges

Key Challenges - Inflation, Oil & Currency









The widening CPI and WPI gap signals rising cost pressures.
While Crude near pre-war level may offer relief, Oil prices and INR movement remain critical for inflation management.

Source: Bloomberg and Internal Analysis. For understanding purpose only. **Past performance may or may not be sustained in future and is not a guarantee of any future returns. Index performance does not signify scheme performance.** Data as on 15th June 2026.

Key Challenges - Foreign Outflow & India's Relative Performance

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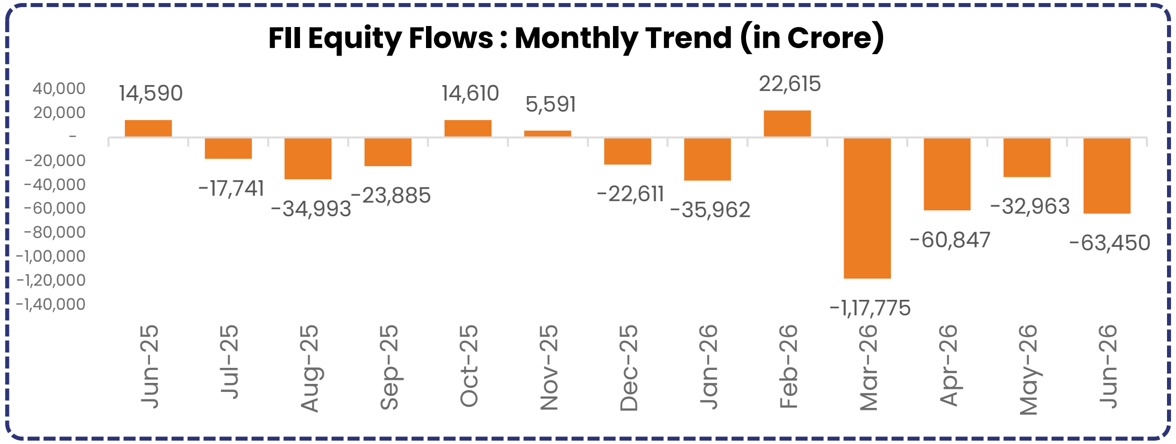

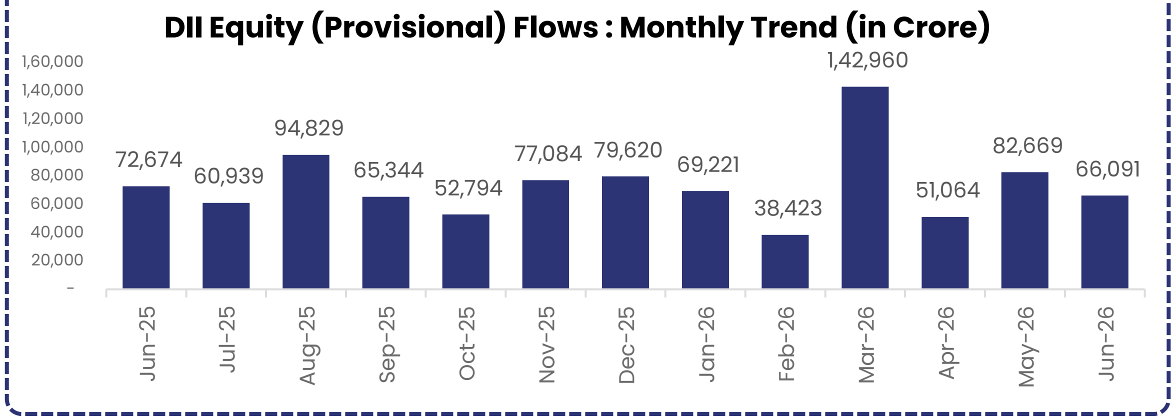

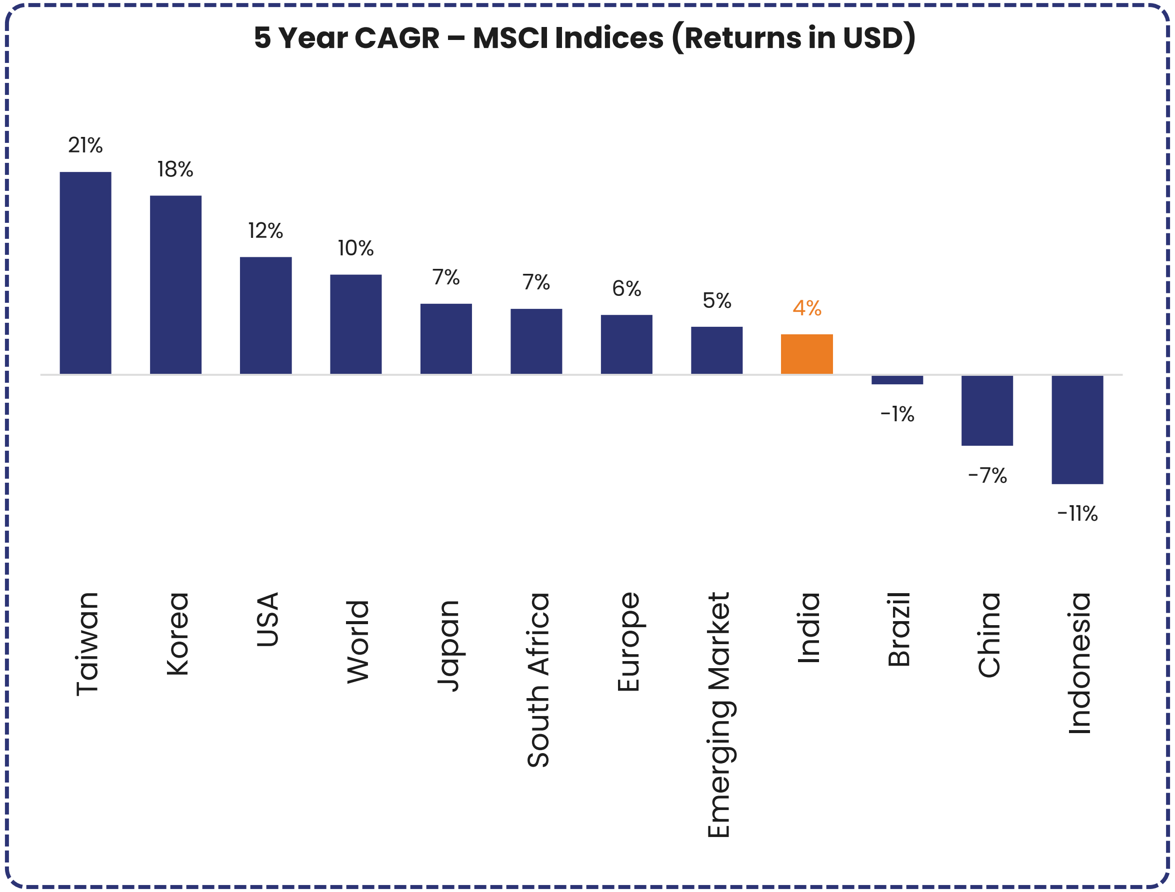

Greater reliance on domestic flows raises downside risk, while India's 5-year USD returns lag peers due to currency depreciation.

Source: ACE MF, Bloomberg, Abakkus Internal Research. For understanding purpose only. **Past performance may or may not be sustained in future and is not a guarantee of any future returns. Index performance does not signify scheme performance.** Data as on 15th June 2026.

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Strength & Opportunities:

Driven by Fundamentals

India: A Repeated Leader in Equity Performance

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CY Period	MSCI Emerging Market Index	MSCI World Index	MSCI India Index
2006	29.1%	17.8%	49.3%
2007	36.5%	7.1%	69.3%
2008	-54.5%	-42.1%	-65.1%
2009	74.1%	27.0%	95.4%
2010	16.4%	9.6%	18.2%
2011	-21.2%	-8.2%	-38.3%
2012	15.1%	12.9%	24.1%
2013	-5.0%	24.1%	-6.2%
2014	-4.6%	2.9%	21.6%
2015	-17.0%	-2.7%	-7.4%
2016	8.6%	5.3%	-3.0%

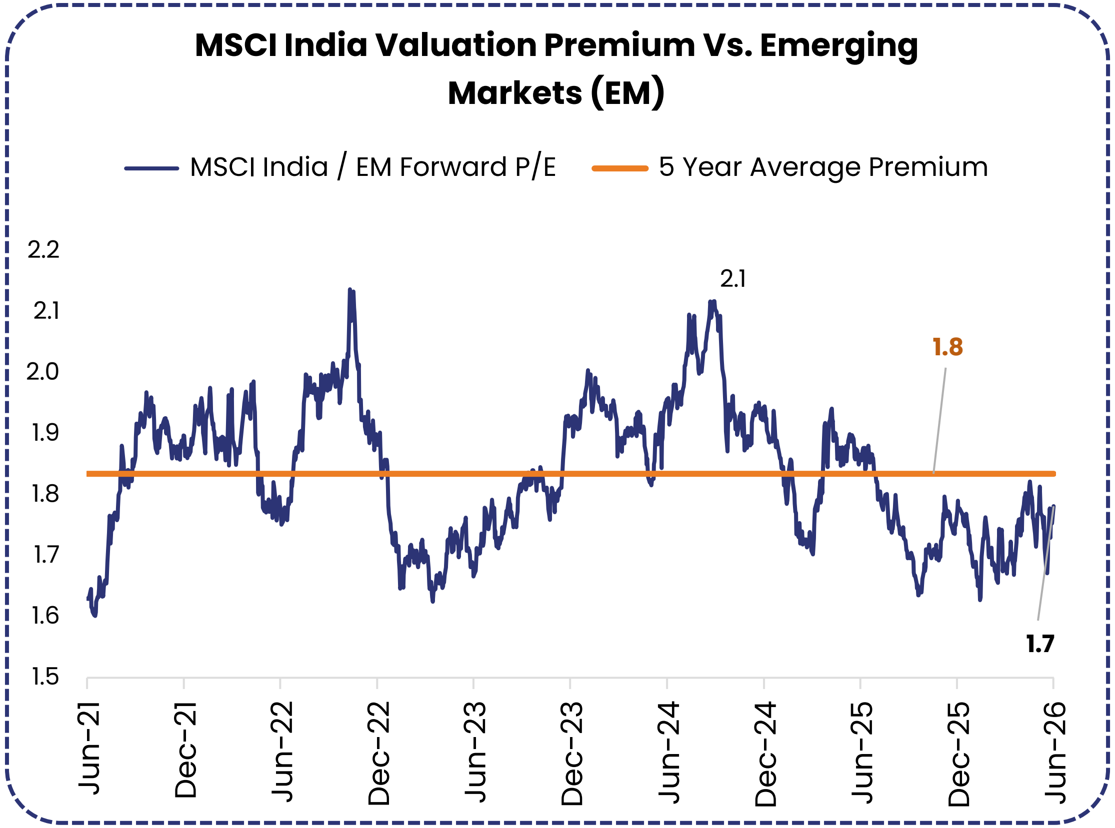
CY Period	MSCI Emerging Market Index	MSCI World Index	MSCI India Index
2017	34.4%	20.0%	37.0%
2018	-16.6%	-10.4%	-7.8%
2019	15.4%	25.2%	6.1%
2020	15.9%	14.1%	14.0%
2021	-4.6%	20.1%	24.4%
2022	-22.5%	-19.7%	-9.7%
2023	7.1%	21.6%	19.0%
2024	5.0%	17.0%	11.0%
2025	30.5%	19.5%	2.5%
CYTD*	25.52%	9.75%	-5.99%

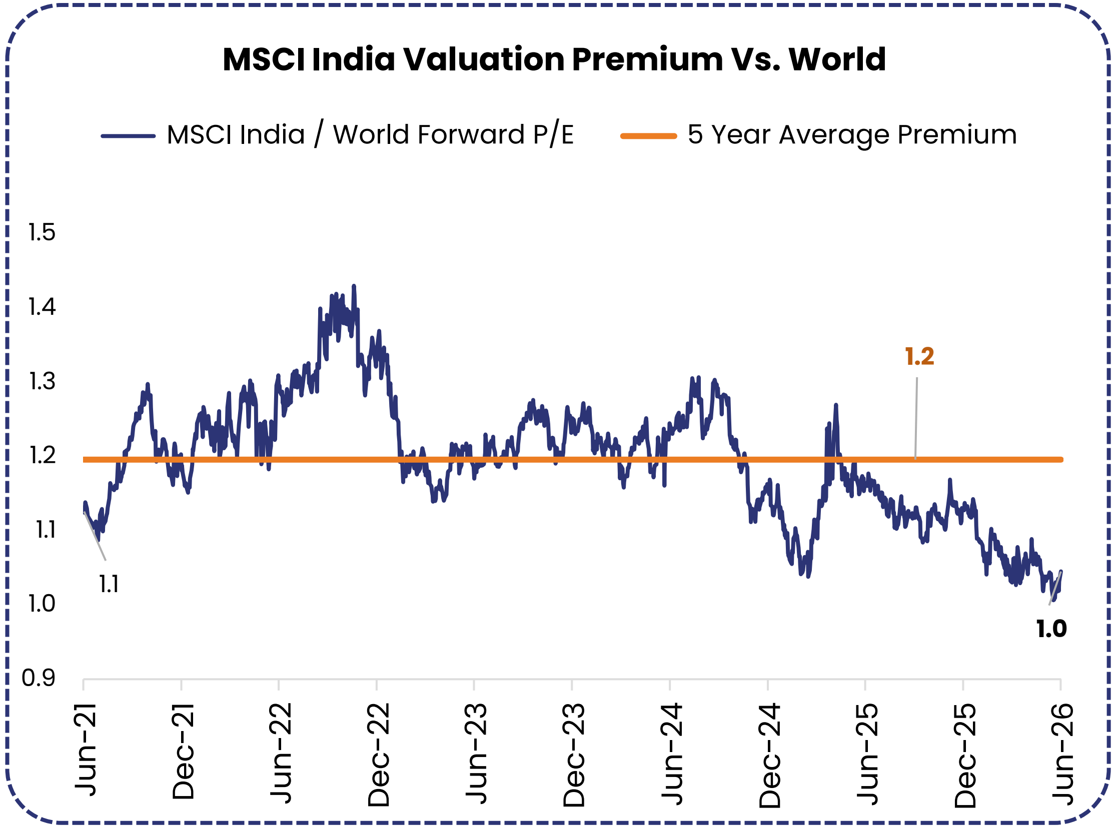
1st Rank 2nd Rank 3rd Rank

India's ability to outperform both emerging and developed markets across several periods underscores its structural growth advantage.

Source: Bloomberg and Abakkus Internal Analysis. For understanding purpose only. **Past performance may or may not be sustained in future and is not a guarantee of any future returns. Index performance does not signify scheme performance.** *Data as on 15th June 2026.

Relative Valuations Turn More Attractive for India





India's valuation premium over both Emerging Markets and the world has moderated, becoming attractive than before.

Source: Bloomberg and Internal Analysis. For understanding purpose only. **Past performance may or may not be sustained in future and is not a guarantee of any future returns. Index performance does not signify scheme performance.**
Data as on 15th June 2026.

India Maintains Balanced Debt Exposure Compared to Peers

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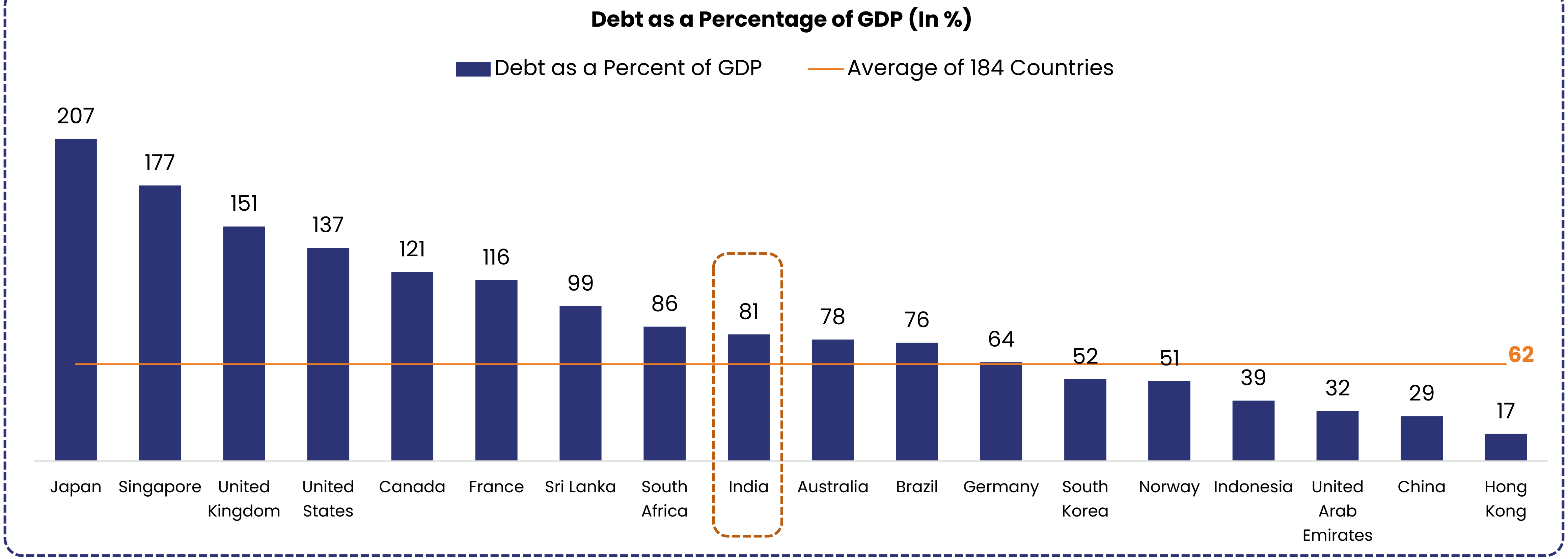
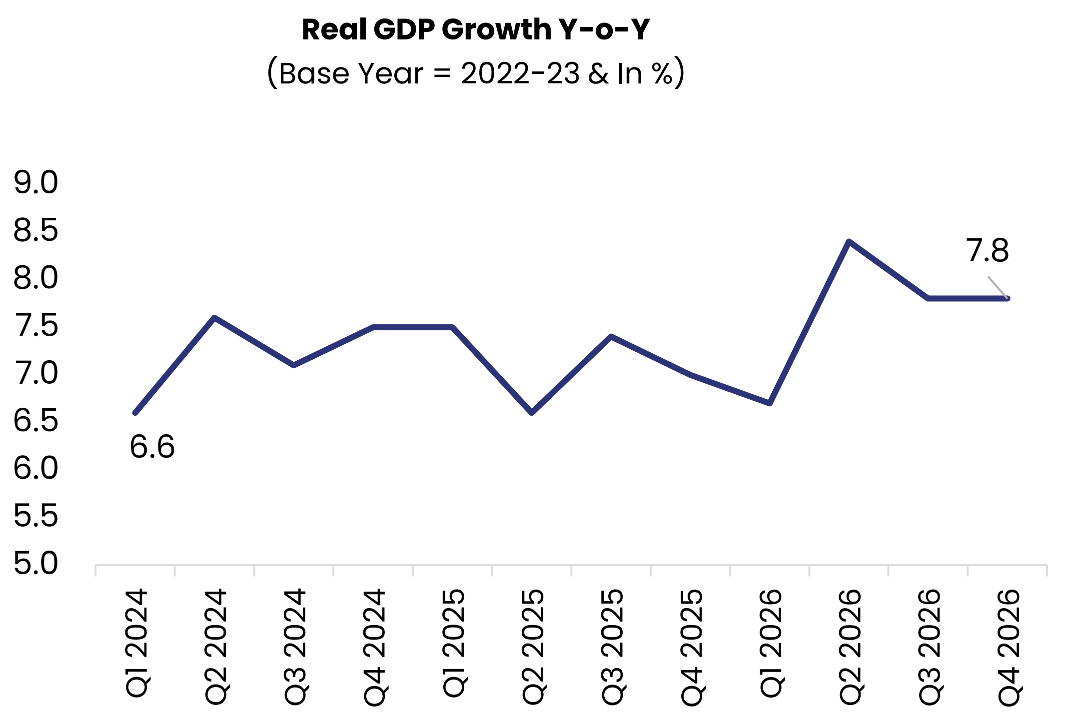
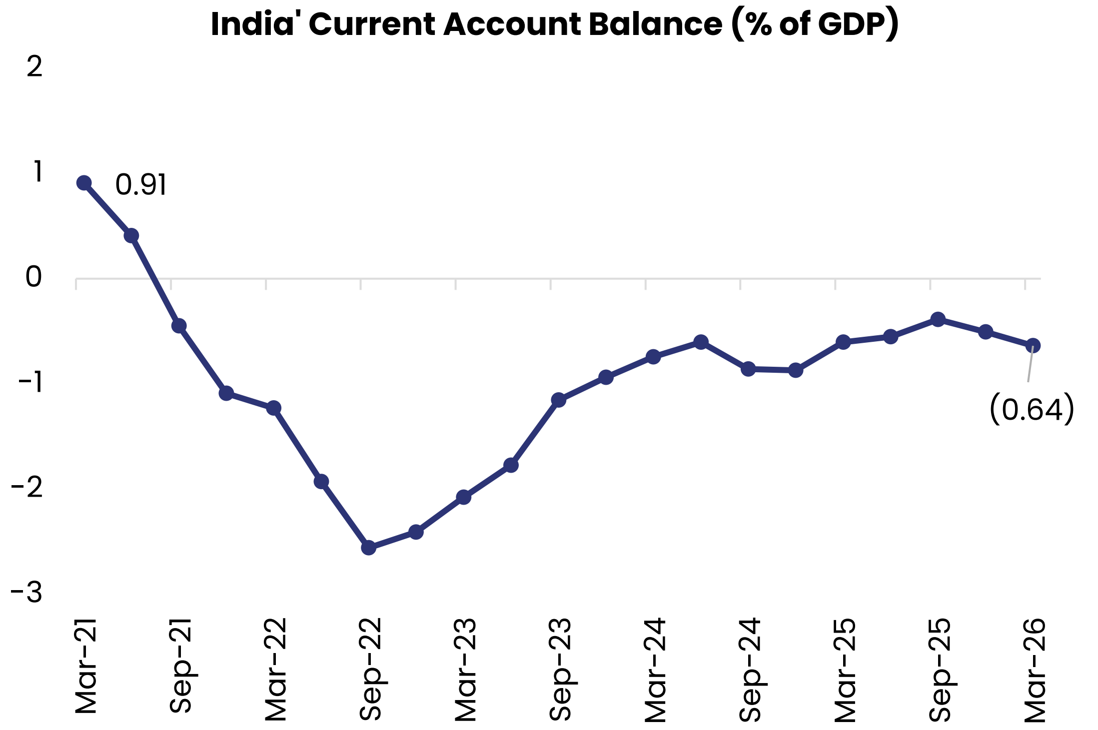


India sits close to the Global Average, with debt levels well below highly leveraged economies.

Source: Bloomberg and Internal Analysis. Based on IMF GDP estimates for CY25 and latest market cap. For understanding purpose only. **Past performance may or may not be sustained in future and is not a guarantee of any future returns. Index performance does not signify scheme performance.** Returns up to 1 year are absolute. Data as on 10th June 2026.

Strong Growth with a Manageable External Balance

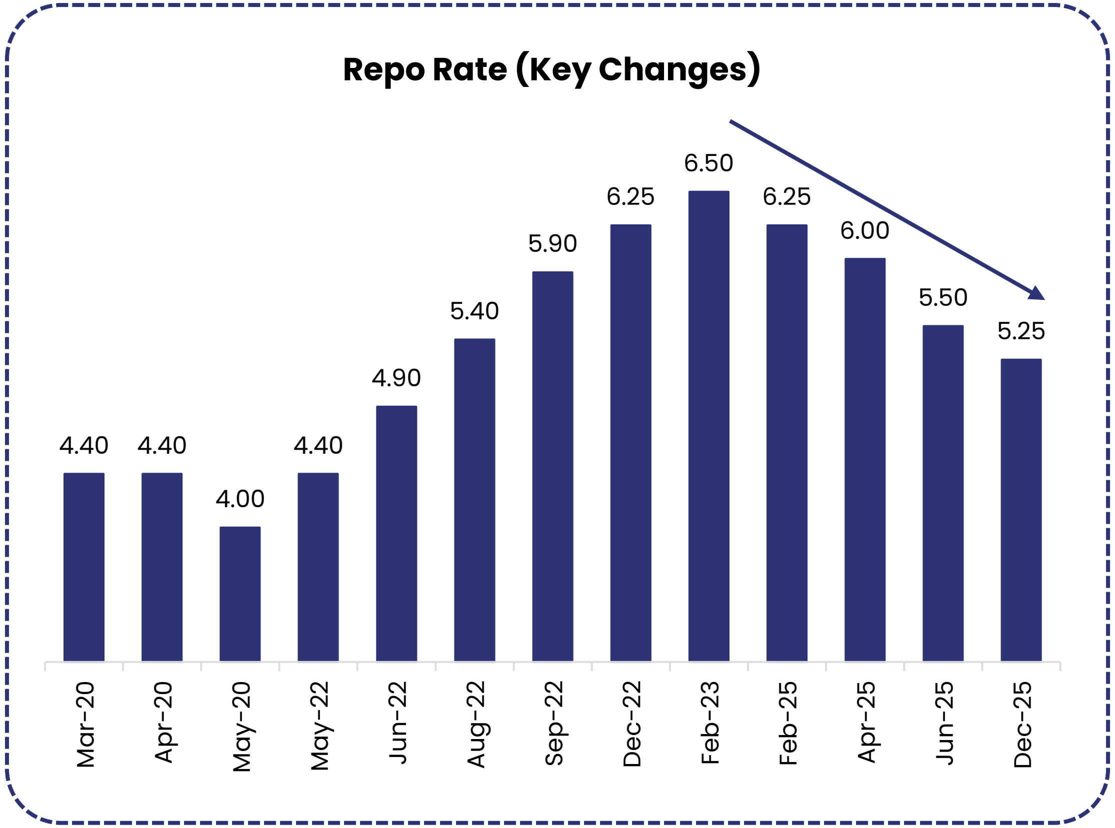


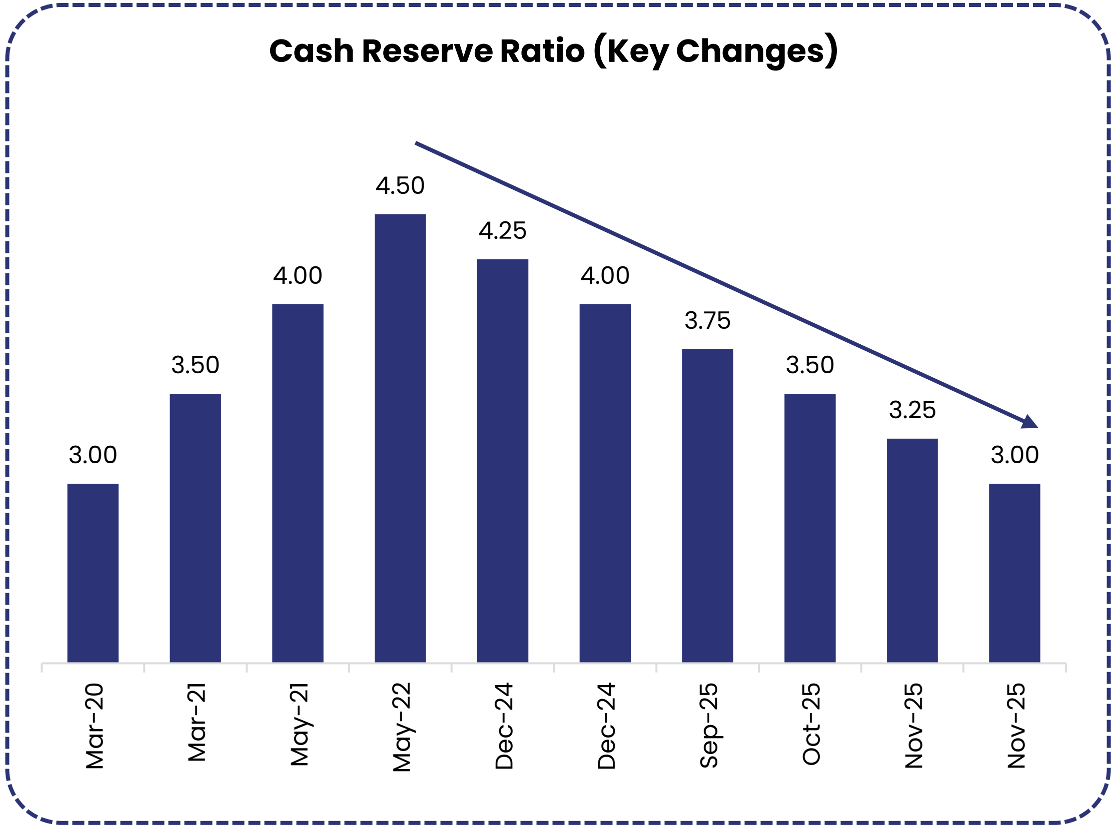


Amidst the ongoing Global Challenges, Indian economy appears resilient, with steady GDP growth around 7–8% and a current account balance that has improved significantly after the 2022 dip.

Source: RBI and Internal Analysis. For understanding purpose only. **Past performance may or may not be sustained in future and is not a guarantee of any future returns. Index performance does not signify scheme performance.** Data as on 15th June 2026.

Monetary Policy Turns More Supportive





Successive cuts in the Repo Rate and the CRR reflect the RBI's move to improve liquidity and support economic growth.

Source: RBI and Internal Analysis. For understanding purpose only. **Past performance may or may not be sustained in future and is not a guarantee of any future returns. Index performance does not signify scheme performance.** Data as on 15th June 2026.

India offers Broad-Based Sector Representation

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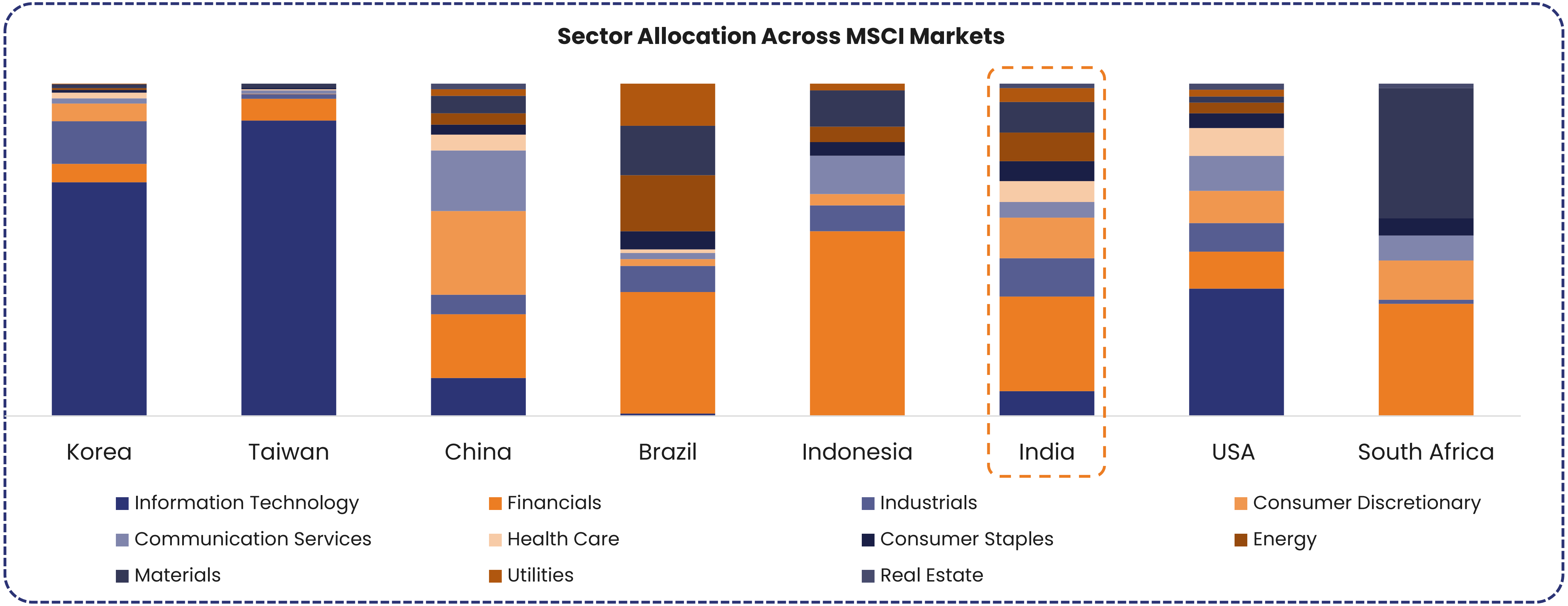

India's sectors are more evenly distributed, reducing dependence on any single sector and supporting diversified market exposure.

Source: Bloomberg and Internal Analysis. For understanding purpose only. **Past performance may or may not be sustained in future and is not a guarantee of any future returns. Index performance does not signify scheme performance.** Data as on 31st May 2026.

India Stands out for Lower Stock Concentration Risk

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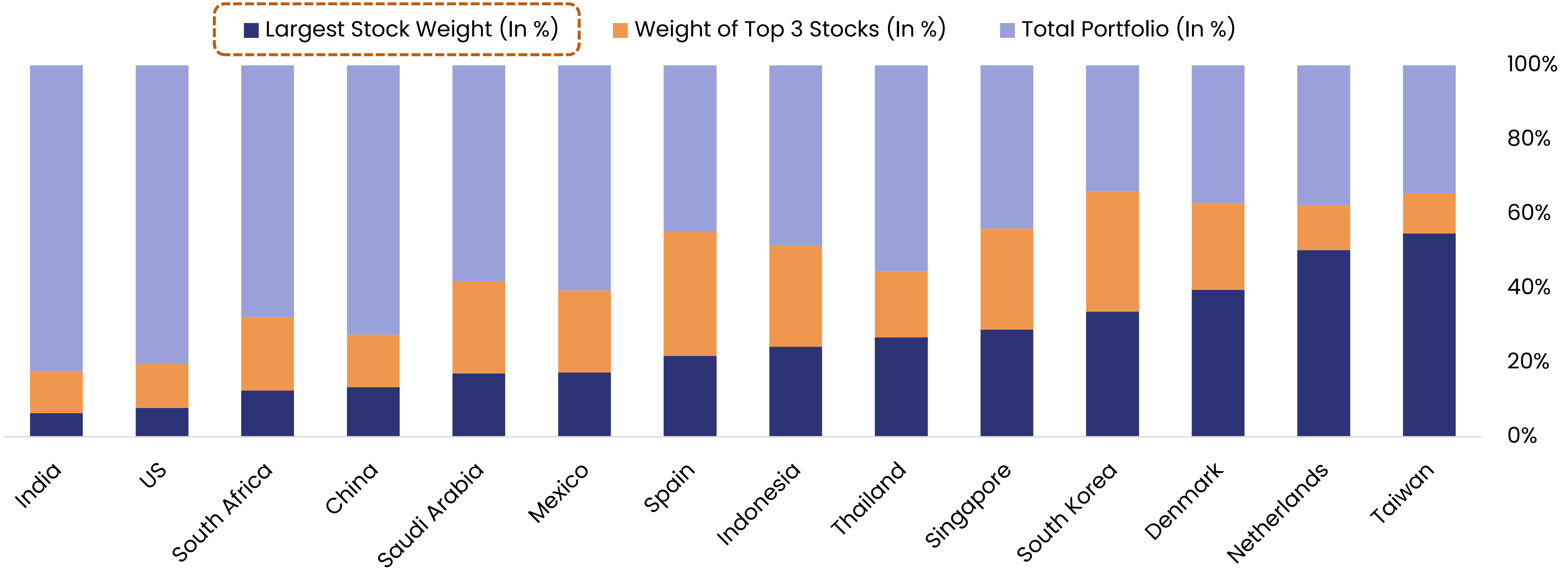
Country-wise Stock Concentration Analysis – Across MSCI Indices



Compared to most major markets, India has a more diversified market structure, with lower dependence on a handful of stocks. This reduces concentration risk and increases portfolio resilience.

Source: MSCI and Internal Analysis. For understanding purpose only. **Past performance may or may not be sustained in future and is not a guarantee of any future returns. Index performance does not signify scheme performance.**
Data as on 31st May 2026.

India’s Emerging Market Index Weight: Poised for Rebound

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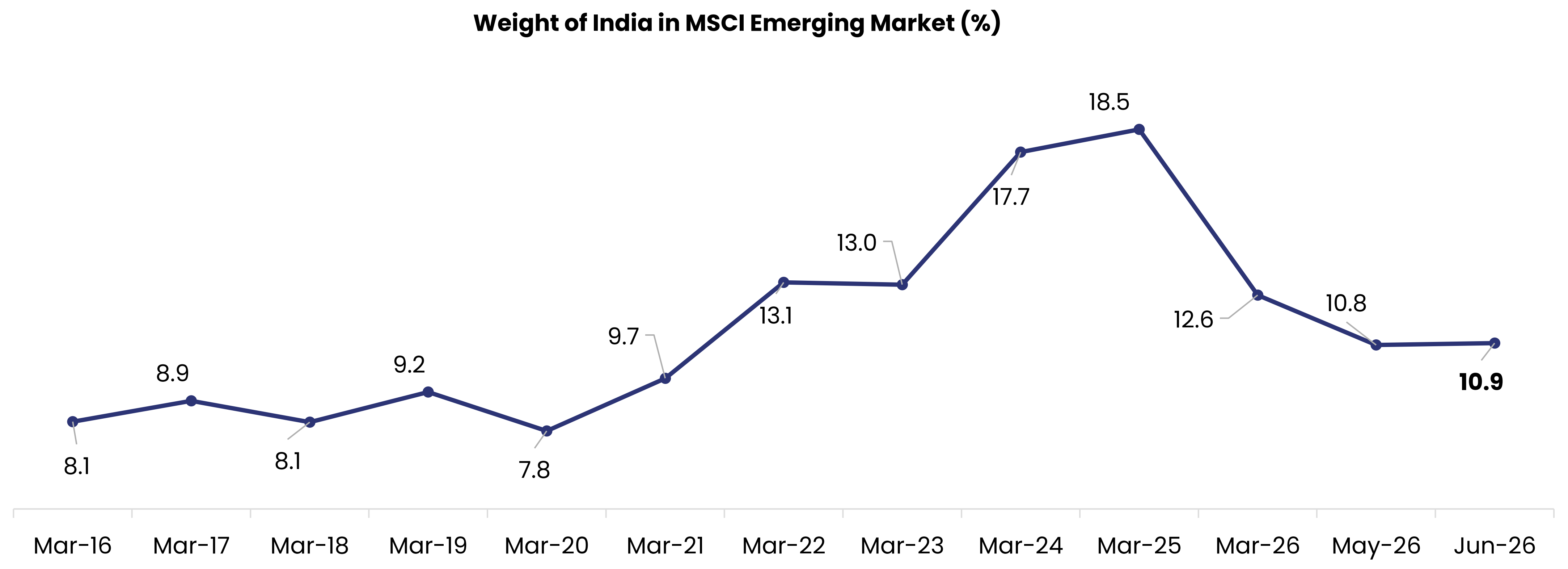
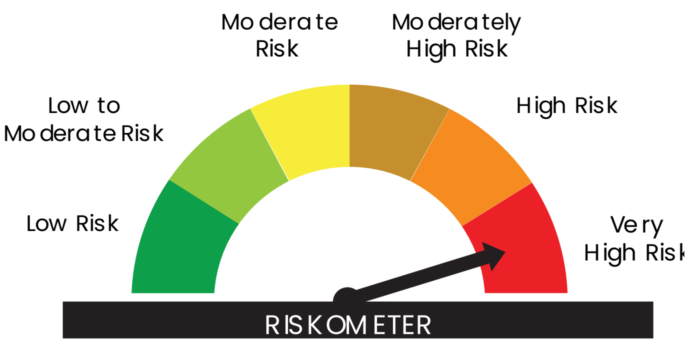
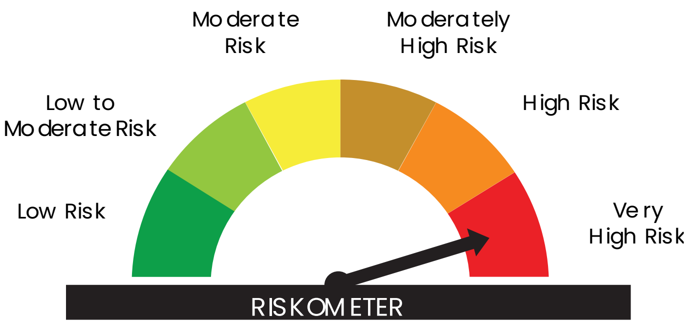


While India’s weight in the MSCI EM has declined from its high of nearly 21%, India’s fundamentals continue to drive Conviction.

Source: Bloomberg and Internal Analysis. For understanding purpose only. **Past performance may or may not be sustained in future and is not a guarantee of any future returns. Index performance does not signify scheme performance.** Data as on 31st May 2026.

Risk-o-Meter and Product Suitability Label

Product Label	**Scheme Risk-o-Meter**	**Benchmark Risk-o-meter**
This product is suitable for investors who are seeking* ▪ Long term capital appreciation ▪ Investment predominantly in large cap and mid cap stocks	 Risk of the Scheme is at Very High Risk	 Benchmark Risk-o-meter is at Very High Risk
*Investors should consult their financial advisers if in doubt about whether the product is suitable for them.	**Abakkus Large & Mid Cap Fund** An open ended equity scheme investing in both large cap and mid cap stocks.	**NIFTY Large Midcap 250 Total Return Index**

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

"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."

LET'S CONNECT

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Abakkus Mutual Fund

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Abakkus Mutual Fund I MF/088/25/14

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