Abakkus Mutual Fund
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ABAKKUS MUTUAL FUND

Report of Compliance of Stewardship Code for the financial year 2025-26

SEBI vide its circular No. CIR/CFD/CMDI/168/2019 dated December 24, 2019 ("SEBI Circular") has mandated all Mutual Funds to follow the Stewardship Code in relation to the schemes' investments in listed equities of companies ("Investee Companies").

Abakkus Investment Managers Private Limited ("Abakkus AMC") is Investment Manager for schemes of Abakkus Mutual Fund registered under SEBI (Mutual Funds) Regulations, 1996. Stewardship code is applicable to investments in listed equities for schemes of Abakkus Mutual Fund.

At Abakkus AMC we see ourselves as long term stewards of our investors and this philosophy naturally leads us to focus on long-term prospects for companies in which we invest.

Accordingly, the status report on compliance with the stewardship activities and responsibilities during financial year 2025-26 is mentioned below:

Sr. No.	Principles of Stewardship Code	Status (Complied, Deviation, Partly Complied, Not Complied)	Comments
1.	Formulate a comprehensive policy on discharge of stewardship responsibilities, publicly disclose it, review, and update it periodically.	Complied	Abakkus Mutual Fund has formulated Stewardship Code (the Code) in accordance with the provision of the SEBI Circular. This has been approved by the Board of Directors of Abakkus Investment Managers Private Limited ("Abakkus AMC" or "Company") and the Abakkus Trustee Private Limited and was effective from July 22, 2025. The Code has been disclosed on the Company's website. The Investment Committee authorized under the Code undertakes annual review and / or whenever any changes are to be incorporated in the Code.
2.	Clear policy on how to manage conflicts of interest in fulfilling stewardship responsibilities and publicly disclose it.	Complied	The Stewardship Code also covers conflict of interests in fulfilling stewardship responsibilities. Voting decisions are also guided by voting policy and conflict of interest policy. In all cases the voting decisions of Abakkus MF have been based on the overall best interests of the Unit holders. The voting policy has also been disclosed on the website of Abakkus Mutual Fund.
3.	Monitoring of investee companies.	Complied	In accordance with the Stewardship Code, the investee companies were monitored through various activities like financial performance analysis, management evaluation, business outlook, corporate governance, capital structure, industry level changes, and other key risk areas. Monitoring of areas like remuneration, risk related to social and environmental issues, shareholder rights and grievances was done on a best effort basis.

4.	Clear policy on intervention in investee companies and clear policy for collaboration with other institutional investors where required, to preserve the interest of the ultimate investors, which should be disclosed.	Complied	The Stewardship Code includes guiding principle for intervention in investee companies and on collaboration with other institutional investors. All the interventions were done with the objective to play a constructive role in enhancing the value of the investment in the equity of the investee companies to benefit the unit holders of schemes.
5.	Clear policy on voting and disclosure of voting activity.	Complied	Abakkus MF has formulated the Voting policy approved by the Board of directors of AMC and Abakkus Trustee Private Limited. The Policy has been disclosed on Abakkus Mutual Fund's website. The Company has also uploaded its voting activities on the website on quarterly basis as per the guidelines issued by SEBI and Board approved Stewardship Code and Voting policy. The summary of votes casted for Financial Year 2025-26 is disclosed on AMC website.
6.	Report periodically on stewardship activities.	Complied	Abakkus Mutual Fund has reported its stewardship activities to the Investment Committee on a quarterly basis.