

B. ABRIDGED SCHEME-WISE ANNUAL REPORT FORMAT⁵⁰⁹

Auditors' Report

Append the Auditors' Report to the financial statements of schemes, drawn up in conformity with SEBI (Mutual Funds) Regulations, 2026.

ABC Mutual Fund

Address

Trustee Report

1 Scheme Performance, Future Outlook and Operations of the Schemes

Brief commentary on the scheme's one year and since inception performance vis-à-vis the benchmark. Performance to be as of the period / year end. Future Outlook of the Fund and Operations of the Schemes.

2 Brief background of Sponsors, Trust, Trustee Co. and AMC co.

a. _____ Mutual Fund

_____ Mutual Fund (____MF) was set up as a Trust by the Settlers, _____ on _____ with _____ Trustee Company (the Trustee Company) as a Trustee in accordance with the provisions of the Indian Trust Act, 1882 and is duly registered under the Indian Registration Act, 1908. The Trustee has entered into an Investment Management Agreement dated _____ with _____ Ltd. (the AMC) to function as the Investment Manager for all the Schemes of ____MF. ____MF was registered with SEBI on _____.

b. _____ Trustee Company

⁵⁰⁹ SEBI Circular No. IMD/CIR No.8/132968/2008 dated July 24, 2008

The Trustee is the exclusive owner of the Trust Fund and holds the same in trust for the benefit of the unitholders. The Trustee has been discharging its duties and carrying out the responsibilities as provided in the Regulations and the Trust Deed. The Trustee seeks to ensure that the Fund and the Schemes floated there under are managed by the AMC in accordance with the Trust Deed, the Regulations, directions and guidelines issued by the SEBI, the Stock Exchanges, the Association of Mutual Funds in India and other regulatory agencies

3 Investment Objectives of the Schemes

4 Significant Accounting Policies: a Note confirming that "Accounting policies are in accordance with Securities Exchange Board of India (Mutual Fund) Regulations 2026." Deviation, if any, should be reported.

5 Unclaimed Dividends & Redemptions

Summary of No. of Investors & Corresponding amount scheme wise

	Unclaimed Dividends		Unclaimed Redemptions	
Scheme	Amount (Rs.)	No. of Investors	Amount (Rs.)	No. of Investors
Scheme A				
Scheme B				

6 Statutory Information:

a. The Sponsors are not responsible or liable for any loss resulting from the operation of the Schemes of the Fund beyond their initial contribution (to the extent contributed) of Rs. _____ for setting up the Fund, and such other accretions / additions to the same.

b. The price and redemption value of the units, and income from them, can go up as well as down with fluctuations in the market value of its underlying investments.

c. Full Annual Report shall be disclosed on the website (www.....) and shall be available for inspection at the Head Office of the mutual fund. Present and prospective unit holder can obtain copy of the trust deed, the full Annual Report of the Fund / AMC at a price.

For _____ Trustee Company

Director

Place:

Date:

ABC MUTUAL FUND

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Abridged Balance Sheet as at

**Rupees
in Lakhs**

		Scheme A		Scheme B		Scheme C	
		As at Current Year	As at Previous Year	As at Current Year	As at Previous Year	As at Current Year	As at Previous Year
	<u>LIABILITIES</u>						
1	Unit Capital						
2	Reserves & Surplus						
2.1	Unit Premium Reserves						
2.2	Unrealised Appreciation Reserve						
2.3	Other Reserves						
3	Loans & Borrowings						
4	Current Liabilities & Provisions						
4.1	Provision for doubtful Income/Deposits						
4.2	Other Current Liabilities & Provisions						
	TOTAL						
	<u>ASSETS</u>						

1	Investments						
1.1.	Listed Securities:						
1.1.1	Equity Shares						
1.1.2	Preference Shares						
1.1.3	Equity Linked Debentures						
1.1.4	Other Debentures & Bonds						
1.1.5	Securitised Debt securities						
1.2	Securities Awaited Listing:						
1.2.1	Equity Shares						
1.2.2	Preference Shares						
1.2.3	Equity Linked Debentures						
1.2.4	Other Debentures & Bonds						
1.2.5	Securitised Debt securities						
1.3	Unlisted Securities						
1.3.1	Equity Shares						
1.3.2	Preference Shares						
1.3.3	Equity Linked Debentures						
1.3.4	Other Debentures & Bonds						
1.3.5	Securitised Debt securities						
1.4	Government Securities						
1.5	Treasury Bills						
1.6	Commercial Paper						
1.7	Certificate of Deposits						
1.8	Bill Rediscounting						
1.9	Units of Domestic Mutual Fund						
1.10	Foreign Securities						

	Total Investments						
2	Deposits						
3	Other Current Assets						
3.1	Cash & Bank Balance						
3.2	Triparty repo on Government securities or treasury bills / Reverse Repo Lending						
3.3	Others						
4	Deferred Revenue Expenditure (to the extent not written off)						
	TOTAL						

Notes to Accounts - Annexure I

ABC MUTUAL FUND

Address

Abrided revenue account for the year/ Period Ended _____

Rupees in
Lakhs

		Scheme A		Scheme B		Scheme C	
		Current	Previous	Current	Previous	Current	Previous
		Year / Period ended —	Year / Period Ended —	Year / Period ended —	Year / Period ended —	Year / Period ended —	Year / Period ended —
1	INCOME						
1.1	Dividend						

1.2	Interest				
1.3	Realised Gain / (Loss) on Foreign Exchange Transactions				
1.4	Realised Gains / (Losses) on Interscheme sale of investments				
1.5	Realised Gains / (Losses) on External sale / redemption of investments				
1.6	Realised Gains / (Losses) on Derivative Transactions				
1.7	Other Income ¹				
	(A)				
2	EXPENSES²				
2.1	Management fees				
2.2	Goods & Service Tax on Management fees				
2.3	Transfer agents fees and expenses				
2.4	Custodian fees				
2.5	Trusteeship fees				
2.6	Commission to Agents				
2.7	Marketing & Distribution expenses				
2.8	Audit fees				
2.9	Other operating expenses				
	(B)				
3	NET REALISED GAINS / (LOSSES) FOR THE YEAR / PERIOD (A - B = C)				

4	Change in Unrealised Depreciation in value of investments (D) ³				
5	NET GAINS / (LOSSES) FOR THE YEAR / PERIOD (E=(C-D))				
6	Change in unrealised appreciation in the value of investments (F) ⁴				
7	NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD (E + F = G)				
7.1	Add: Balance transfer from Unrealised Appreciation Reserve				
7.2	Less: Balance transfer to Unrealised Appreciation Reserve				
7.3	Add / (Less): Equalisation				
8	Total				
9	Dividend appropriation				
9.1	Income Distributed during the year / period				
9.2	Tax on income distributed during the year / period				
10	Retained Surplus / (Deficit) carried forward to Balance sheet				

Notes to Accounts - Annexure I

Guidance Note

1 : Provide details of significant items indicating nature & corresponding amount in Notes to accounts

2 : State in the notes to accounts that expenses other than management fee is inclusive of Goods & Service Tax where applicable.

3. Unrealized Depreciation to be computed by each asset category and shown on an aggregated basis. This should take into account change in unrealized depreciation for the year/period and write back of unrealized depreciation provided in the previous year end.

4. Unrealized Appreciation to be computed by each asset category and shown on an aggregated basis. This should take into account change in unrealized appreciation for the year/period and write off of unrealized appreciation provided in the previous year end.

ABC Mutual Fund

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Notes to Accounts - Annexure I to the Abridged Balance Sheet and Revenue Account for the Year / Period ended _____

1 Investments: -

- 1.1. Note confirming that Investments of the Schemes are registered in the name of the Trustees for the benefits of the Schemes Unitholders.
- 1.2. Open Position of derivatives (outstanding market value & % to Net Assets as of the Year end).
- 1.3. Investments in Associates and Group Companies: Provide details of issuer, nature of instruments, amount, aggregate investments by all schemes.
- 1.4. Open position of Securities Borrowed and / or Lend by the scheme.
- 1.5. Details of securities classified as below investment grade or default⁵¹⁰: Aggregate market value and provision thereof.
- 1.6. Aggregate Unrealised Gain / Loss as at the end of the Financial Year / Period and percentage to net assets.
- 1.7. Aggregate Value of Purchase and Sale with Percentage to average assets.
- 1.8. Non-Traded securities in the portfolio: Provide Aggregate Value of Equity, Debt & Money Market Instruments and percentage to net assets.

2 Details of Transaction with Associates under Regulation 22(5)(b). Provide details of name of associate, nature of payment and amount

⁵¹⁰ SEBI Circular No. SEBI/HO/IMD/DF4/CIR/P/2019/102 dated September 24, 2019

- 3 "Large Holdings in the Scheme (i.e. in excess of 25% of the net assets). Provide details of No. of Investors and total holdings by them in percentage terms."
- 4 Unit Capital movement during the year ended / period ended. Planwise details of movement in units - opening, subscription, redemption, closing. Indicate plan wise face value of units.
- 5 Prior Year Comparison - a suitable statement that prior year figures have been reclassified wherever necessary to conform to current years' presentation.
- 6 Contingent Liability. Provide details of nature and amount.

Guidance Note: Provide corresponding previous year/period figures for all the above disclosures.

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Key Statistics for the year / period ended _____

	Scheme A		Scheme B		Scheme C	
	Current Year/ Period ended	Previous year/ Period ended	Current Year/ Period ended	Previous year/ Period ended	Current Year/ Period ended	Previous year/ Period ended
1. NAV per unit (Rs.):						
Open						
High						
Low						
End						
2. Closing Assets Under Management (Rs. in Lakhs)						
End						
Average (AAuM)						
3. Gross income as % of AAuM ¹						

4. Expense Ratio:						
a. Total Expense as % of AAuM (plan wise)						
b. Management Fee as % of AAuM (plan wise)						
5. Net Income as a percentage of AAuM ²						
6. Portfolio turnover ratio ⁴						
7. Total Dividend per unit distributed during the year / period (plan wise)						
8. Returns:						
a. Last One Year						
Scheme						
Plan						
Plan						
Benchmark						
b. Since Inception						
Scheme						
Plan						
Plan						
Benchmark						
1. Gross income = amount against (A) in the Revenue account i.e. Income.						
2. Net income = amount against (C) in the Revenue account i.e. NET REALISED GAINS / (LOSSES) FOR THE YEAR / PERIOD						
3. Portfolio Turnover = Lower of sales or purchase divided by the Average AuM for the year/period.						

4. AAuM=Average daily net assets
