

NEWSLETTER

— January 2026 —

True to our brand name, we are Team
“**ALTPORT Experts**” that is:

- Process-driven investment approach
- Largest digital platform for AIF & PMS
- Dynamic team led by experienced leadership
- Trusted name with proven track record
- Commitment to eternal knowledge sharing
- Client-centric and customized wealth strategies
- Strategic partnerships based on thorough due diligence
- Technology-enhanced experience
- Robust compliance and governance

Our forte is AIFs, PMS and GIFT City
Investment options available in India.

January 2026

January Month Performance Analysis



Dear Investors,

Greetings from the AltPort team as we begin the New Year! We hope you enjoyed a restful holiday. We're looking forward to an exciting year in alternative investments. Entering 2026, we believe India presents unique opportunities through Portfolio Management Services (PMS), Alternative Investment Funds (AIFs), and the growing GIFT City.

India's "Goldilocks" Moment Continues

India's economy isn't just growing; it's booming, and it's becoming the world's fastest-growing major economy. We've passed Japan as the 4th biggest global economy, and many say India is in a Goldilocks moment. Our economy grew by 8.2% in Q2 FY26, and the Reserve Bank of India (RBI) expects a 7.3% increase for the whole year. The RBI also lowered the repo rate by 25 basis points in December 2025 because inflation was very low. With joblessness at a low 4.7% in November and more people working, the basics are very strong. This stable economic situation is great for smart investment plans in the area.

AIF & PMS: The Way to Get High Returns

Wealth creation in India has changed. PMS and AIFs aren't just other choices anymore; they're the main ways to get good returns. These areas now have over ₹24 lakh crore in assets, growing by 30% or more each year.

We're noticing people moving to Quantitative and Data-Driven PMS plans. Investors want organized, data-based ways that are quick and reduce emotional choices in unstable markets. This fits what we do at AltPort, focusing on plans made for steady results.

In the AIF space, Category II AIFs (like Private Equity, Private Credit, and Real Estate) are still in charge, holding about ₹11.5 lakh crore in assets. Since companies are staying private longer, these funds are a great way for rich people to get into growing companies and get value before they list on the stock market.

One thing that's cool is a secondary market for AIF units. This fixes the long-standing problem of alternative funds not being easy to sell, so investors can better handle their investments and get returns before a fund ends. While total assets are high, some rich people are being careful, preferring Long-Short AIFs to deal with global issues.

GIFT City: India's Investment Spot Takes Off

GIFT City (IFSC) has matured, becoming a real global financial center. With more than 1,000 registered groups and over \$100 billion in banking assets, it can compete with other big financial places.

Some things that happened in 2026 are making it even better:

Tax Changes: From April 2026, the long-term capital gains tax rate for Category III AIFs and Foreign Institutional Investors (FIIs) will be 12.5%, making it more consistent.

Fund Options: New rules now let AIFs in GIFT City offer Junior and Senior unit types, giving different risk-return choices in one fund—a useful tool for investments.

Unlisted Securities: New details say that unlisted securities held by Cat-I and Cat-II AIFs are Capital Assets, which clears up tax issues and can mean lower tax rates on profits.

NRI & Global Investor Perks: GIFT City is still the top choice for Non-Resident Indians (NRIs) and global investors, with no GST on management fees, full tax exemption on derivative income, and no PAN needed for offshore investors in some AIF categories.

Disclaimer: We are not Chartered Accountants. The information shared in this newsletter is based on best industry practices and general market understanding

January 2026

The 2026 Navigator: Choosing Your Vehicle

Picking the right investment structure is now as vital as picking the investments themselves, especially with the investment world getting so specific. Here's a quick look at how three key parts of the Indian alternative investment scene are shaping up this year, whether you're after local gains, stable private investments, or tax advantages worldwide.

Comparison at a Glance

Feature	Domestic PMS	Domestic AIF	GIFT City (IFSC) Fund
Minimum Ticket	₹50 Lakh	₹1 Crore	\$150,000 (~₹1.25 Cr)
Primary Focus	Listed Equities	Private Equity / Credit	Global Markets / Inbound
Taxation	Investor Level	Fund Level (Cat I & II)	Negotiated / Zero*
2026 Trend	Systematic/Quant	Private Credit & Yield	Multi-currency Feeders

AltPort Pro-Tip: For our NRI and global investors, the Feeder Fund setups in GIFT City are becoming the go-to choice for 2026. They provide a tax-smart way to invest in India's fast-growing industries, often without the headache of local tax paperwork or needing a PAN card.

We're excited to introduce our next-generation Digital Investment Portal to start the new year. With a Client-First design, the platform features:

A unified dashboard to review your PMS, AIF, and GIFT City allocations.
 Real-time analytics to monitor your portfolio's performance versus benchmarks.
 Access to institutional research, including outlook reports and manager insights.

We're looking forward to a great 2026 with you. **Happy investing!**

Thanks & Regards

Vikas Agrawal

Founder & CEO

ALTPORT Experts India

Disclaimer: We are not Chartered Accountants. The information shared in this newsletter is based on best industry practices and general market understanding

January 2026

VISIT OUR WEBSITE FORMORE INFORMATION

altportfunds.com 

ALTPORT Experts India Pvt. Ltd.

Mumbai : 1st Floor Office No.111, Ajmera Sikova, LBS Marg, Opp, Damodar Park, Nr
Ashoka Mill, Ghatkopar West, Mumbai – 400086

Pune : Flat 3, 2nd floor, Plot no 49, Surya Suman society, Before Irani cafe,
Kalyani Nagar, Pune, Maharashtra 411014.

M : +91 9561610108 | contact@altportfunds.com | www.altportfunds.com

DISCLAIMER:

Investing Involves Risk. This document is for information purposes only and should not be viewed as a legal offering document or solicitation. Offers to invest in these fund are made only by the Asset Management companies . Past performance does not guarantee future results and there is no assurance that the managed accounts will necessarily achieve its objectives. Any forward-looking information and/or opinions contained in this document are based on the market information available at the time of publication and are subject to a number of known and unknown risks, uncertainties, assumptions as to future events and other factors that could cause the actual results to differ materially from those implied by the information set forth herein. This information is confidential and is intended for only the person or entity to whom it was sent and in no circumstances may this material be shown, copied, transmitted, or otherwise given to any person other than the authorized recipient. The holdings shown do not represent all of the securities purchased, sold, or recommended for any particular advisory client and in the aggregate may represent only a small percentage of an account's portfolio holdings. Actual portfolios may differ as a result of account size, client-imposed investment restrictions, the timing of client investments and market, economic, and individual company.

Considerations. Securities are shown for illustrative purposes only and are not a solicitation to buy or sell any particular security or invest in a particular sector. ALTPORT Experts India Pvt Ltd may act as an intermediary who coordinates with either a discretionary investment manager or a non-discretionary model provider in a variety of separately managed accounts. Any performance information included herein represents the performance achieved by the various product manufacturers as a discretionary or non-discretionary investment manager with trade implementation responsibility for accounts included in a performance. We at ALTPORT Experts does not guarantee any returns in the hand of investors not we take any sort of accountability of performance of the scheme. The Company reserves the right to make modifications. The information is obtained from publicly available media or other sources believed to be reliable. Such information has not been independently verified and no guaranty, representation or warranty, express or implied, is made as to its accuracy, completeness or correctness

January 2026