

Aditya Birla Sun Life Mutual Fund



Aditya Birla Sun Life AMC Limited(Investment Manager for Aditya Birla Sun Life Mutual Fund) Registered Office: One World Center, Tower 1, 17th Floor, Jupiter Mills, Senapati Bapat Marg, Elphinstone Road, Mumbai - 400 013. Tel.: 4356 8000. Fax: 4356 8110/8111. CIN: L65991MH1994PLC080811

ADDENDUM NO. 28/2026
NOTICE-CUM-ADDENDUM TO SCHEME INFORMATION DOCUMENT (SID)/ KEY INFORMATION MEMORANDUM (KIM) OF THE SCHEMES OF ADITYA BIRLA SUN LIFE MUTUAL FUND (“the Fund”)

NOTICE IS HEREBY GIVEN THAT, the Board of Directors of Aditya Birla Sun Life AMC Limited (“ABSLAMC”), Investment Manager for Aditya Birla Sun Life Mutual Fund, and Aditya Birla Sun Life Trustee Private Limited (“ABSLTPL”), Trustees to Aditya Birla Sun Life Mutual Fund have approved merger of Discontinued Plan(s) with the Continuing Plan(s) of the schemes of Aditya Birla Sun Life Mutual Fund as listed below with effect from **close of business hours of Friday, June 19, 2026**:

Sr. no.	Scheme Names	Discontinued Plan(s) (Transferor Plans)	Continuing Plan(s) (Transferee Plans)
1.	Aditya Birla Sun Life Savings Fund	Discipline Advantage Plan - Growth	Regular Growth/ Direct Growth
		Retail Daily Dividend	Regular Daily IDCW/ Direct Daily IDCW
		Retail Growth	Regular Growth/ Direct Growth
		Retail Weekly Dividend	Regular Weekly IDCW/ Direct Weekly IDCW
2.	Aditya Birla Sun Life Dynamic Bond Fund	Discipline Advantage Plan - Growth	Regular Growth/ Direct Growth
3.	Aditya Birla Sun Life Floating Rate Fund	Retail Growth	Regular Growth / Direct Growth
		Retail Weekly Dividend	Regular Weekly IDCW/ Direct Weekly IDCW
4.	Aditya Birla Sun Life Money Manager Fund	Retail Daily Dividend	Regular Daily IDCW / Direct Daily IDCW
		Retail Growth	Regular Growth/ Direct Growth
		Retail Weekly Dividend	Regular Weekly IDCW/ Direct Weekly IDCW
5.	Aditya Birla Sun Life Low Duration Fund	Institutional Daily Dividend	Regular Daily IDCW/ Direct Daily IDCW
		Institutional Growth	Regular Growth/ Direct Growth
6.	Aditya Birla Sun Life Banking & PSU Debt Fund	Retail Monthly Dividend	Regular Monthly IDCW/ Direct Monthly IDCW
		Retail Quarterly Dividend	Regular Quarterly IDCW/ Direct Quarterly IDCW
		Retail Growth	Regular Growth/ Direct Growth
7.	Aditya Birla Sun Life Liquid Fund	Discipline Advantage Plan - Growth	Regular Growth/ Direct Growth
		Institutional Dividend	Regular Daily IDCW/ Direct Daily IDCW
		Institutional Growth	Regular Growth/ Direct Growth
		Institutional Weekly Dividend	Regular Weekly IDCW/ Direct Weekly IDCW
		Retail Dividend	Regular Daily IDCW/ Direct Daily IDCW
		Retail Growth	Regular Growth/ Direct Growth

Unitholders who have invested through distributors with valid ARN codes in the Discontinued Plans would be allotted units under the Regular Plan of Continuing Plan(s) and the investors who have invested directly i.e. without ARN/Broker codes would be allotted units under the Direct Plan of Continuing Plan(s). Further, the Option (Growth or Dividend) chosen by the investor in the Discontinued Plan(s) would remain the same in the Continuing Plan. Investment through distributor mode with wrong/invalid/incomplete ARN codes will be merged under the Direct Plan of the Continuing Plan(s) of the same scheme.

The Securities and Exchange Board of India (“SEBI”) has communicated its “no-objection” for the above changes vide its email dated March 12, 2026.

Provisions related to Exit Option:

The existing unitholders (i.e. whose names appear in the register of unitholders as on close of business hours on Thursday, May 14, 2026) under the discontinued plans are hereby given an option to exit, i.e. either redeem their investments or switch their investments to any other schemes of the Fund , within the exit option period starting from **Thursday, May 21, 2026 till Friday, June 19, 2026 (both days inclusive and upto 3.00 pm on June 19, 2026** at Applicable NAV, without payment of any exit load. The Exit Option can be exercised during the Exit Option Period by submitting a valid redemption / switch-out request at any Official Point of Acceptance of the Fund (OPAT).For list of OPAT, please visit our website <https://mutualfund.adityabirlacapital.com>. A separate written communication is being sent to the existing unitholders in this regard. In case any existing unitholder has not received the communication, they are advised to contact any of the Investor Service Centers (ISCs) of ABSLAMC.

Unitholders who do not exercise the exit option by 3.00 p.m. on June 19, 2026 would be deemed to have consented to the changes. It may also be noted that no action is required in case unitholders are in agreement with the aforesaid changes, which shall be deemed as consent being given by them for the changes. **The offer to exit is merely optional and is not compulsory.**

All the valid applications for redemptions/switch-outs received under the Discontinued Plan(s) shall be processed at Applicable NAV of the day of receipt of such redemption / switch request, without payment of any exit load, provided the same is received during the exit period mentioned above. Unitholders who have pledged or encumbered their units will not have the option to exit unless they procure a release of their pledges / encumbrances prior to the submission of redemption / switch requests.

Unitholders should ensure that their change in address or bank details are updated in records of the Fund as required by them, prior to exercising the exit option for redemption of units. Unit holders holding Units in dematerialized form may approach their Depository Participant (DP) for such changes. In case units have been frozen / locked pursuant to an order of a government authority or a court, such exit option can be executed only after the freeze / lock order is vacated / revoked within the period specified above. The redemption proceeds shall be transferred within 3 (three) working days of receipt of valid redemption request to those unitholders who choose to exercise their exit option.

Redemption / switch-out of units from the Discontinued Plan(s), during the exit period, may entail capital gain/loss in the hands of the unitholder. Similarly, in case of NRI investors, TDS shall be deducted in accordance with the applicable Tax laws, for redemption / switch-out of units from the Transferor Plan during the exit period and upon exercise of exit option and the same would be required to be borne by such unitholder only.

Gist of Tax Implications:

As regards the unit holders of the Merging Plan who redeem their investments during the Exit Option Period, the tax consequences as set forth in the Statement of Additional Information of the Fund and Scheme Information Document of Merging Plan of the Scheme would apply. In view of the individual nature of tax consequences, you are advised to consult your professional tax advisor for detailed tax advice.

The following provisions would apply in case of consolidation of mutual fund schemes.

As per section 47(xix) of Income Tax Act, 1961 (the Act), any transfer of units held by the investor in the consolidating plan of the mutual fund in consideration of allotment of units in the consolidated plan, shall not be regarded as a taxable transfer.

Further, as per section 49(2AF) of the Act, the cost of acquisition of units in the consolidated plan shall be deemed to be the cost of acquisition of the units in the consolidating plan. Also, as per section 2(42A)(hg) of the Act, the period of holding of the units in the consolidated plan shall include the period of holding of the units in the consolidating plan.

'Consolidating plan' has been defined under section 47(xix) of the Act as the plan within a scheme of a Mutual Fund which merges under the process of consolidation of the plans within a scheme of mutual fund in accordance with the SEBI (Mutual Funds) Regulations, 2026. 'Consolidated scheme' has been defined as the plan with which the consolidating plan merges or which is formed as a result of such merger.

Allotment of units in Surviving Plan, pursuant to merger, to Unit holders of Merging plan who decide to continue will not be considered as redemption of units in Merging plan and will not result in capital gain / loss in the hands of the unit holders.

However, in case where the unitholders of the Merging Plans are not in agreement with the proposed changes, in such case the investment held under the Merging Plans shall be redeemed at applicable NAV and the redemption proceeds shall be transferred to Unitholders of the Merging Plans and will result in capital gain / loss in the hands of the Unit holders depending on the period of holding of the investment.

The updated Scheme Information Document (“SID”) & Key Information Memorandum (“KIM”) of the Schemes shall be made available with our ISCs and also displayed on the website <https://mutualfund.adityabirlacapital.com> immediately after completion of duration of exit option.

To locate your nearest ISC, we request you to visit <https://mutualfund.adityabirlacapital.com>

This Notice-cum-Addendum forms an integral part of the SID/KIM issued for the Schemes, read with the addenda issued from time to time.

For **Aditya Birla Sun Life AMC Limited**
(Investment Manager for Aditya Birla Sun Life Mutual Fund)
Sd/-
Authorised Signatory

Date : May 14, 2026
Place : Mumbai