

# Aditya Birla Sun Life Mutual Fund



## MUTUAL FUNDS

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. 31/2026**  
**NOTICE TO THE UNITHOLDERS OF SCHEMES OF ADITYA BIRLA SUN LIFE MUTUAL 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 the following merger proposal:

Merging Scheme	Surviving Scheme
Aditya Birla Sun Life Fixed Term Plan – Series TI (1837 days)	Aditya Birla Sun Life Corporate Bond Fund

**A. Effective date for Merger:**

The merger shall be effective after the close of business hours on **Thursday, July 9, 2026 (“Effective Date”)**.

**B. No Change to Surviving Scheme post-merger:**

**Consequent to the aforesaid merger, there will be no change in the name or other attributes of the Surviving Scheme and accordingly, interest of unitholders of Surviving Scheme is not adversely affected.** The investment objective, asset allocation, investment pattern, annual scheme recurring expenses and all other provisions as contained in the Scheme Information Document (SID) of the Surviving Scheme will remain unchanged post the merger. Thus, no new scheme will come into existence as a result of the aforesaid merger.

**C. Consent of Unitholders of Merging Scheme**

Investors of Merging Scheme who are in agreement with the proposed merger are requested to kindly fill the consent form annexed to letter to unitholders and submit it at [ABSLAMC.trxn@adityabirlacapital.com](mailto:ABSLAMC.trxn@adityabirlacapital.com) or provide consent at <https://mutualfund.adityabirlacapital.com> or submit it at any Official Point of Acceptance (“OPAT”) of Aditya Birla Sun Life Mutual Fund (“the Fund”) or at any of the Investor Service Centers (“ISCs”) of Computer Age Management Services Limited (CAMS) during the consent period. The consent period shall commence from **Wednesday, June 10, 2026** and will end on **Thursday, July 9, 2026 (both days inclusive and upto 3.00 pm on July 9, 2026)**. Unitholder(s) who do not submit the duly filled consent form within the stated timelines will be deemed as not in agreement with the Merger and will receive the redemption proceeds based on applicable NAV.

In case the unitholders who are not in agreement with the aforesaid merger, no action is required from unitholder(s) end. In such case, the investment held under the Merging Scheme shall be redeemed at applicable NAV on the Effective Date and the redemption proceeds shall be transferred to Unitholders of the Merging Scheme within 3 (three) working days from the Effective Date. If the units are held in dematerialized form, the unitholders are requested to contact their Depository Participant (DP).

**D. Exit Option to the Unitholders of the Surviving Scheme:**

As per Regulation 22(9)(c) of the SEBI (Mutual Funds) Regulations, 2026 and para 3.2 of SEBI Master Circular for Mutual Funds dated March 20, 2026, merger of aforesaid schemes is considered as change in the Fundamental Attributes and consequently, any change in fundamental attributes can be carried out after a written communication is sent to all the unitholders of concerned Schemes, giving them an option to redeem/switch their investments at the prevailing NAV, without payment of any exit load.

Accordingly, the existing unitholders of the Surviving Scheme (i.e. whose names appear in the register of unitholders as on close of business hours on Friday, June 5, 2026) are hereby given an option to exit, i.e. **either redeem their investments or switch their investments to any other schemes of Aditya Birla Sun Life Mutual Fund**, within the exit option period starting **from Wednesday, June 10, 2026 till Thursday, July 9, 2026 (both days inclusive and upto 3.00 pm on July 9, 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 OPAT of the Fund. For list of OPAT, please visit our website <https://mutualfund.adityabirlacapital.com>. Unit holders who hold the units in electronic (demat) mode need to submit the redemption request to their DP.

All the valid applications for redemptions/switch-out received under the Surviving Scheme shall be processed at Applicable NAV on the day of receipt of such redemption/switch-out request, without payment of any exit load, provided the same is received during the exit option period mentioned above. The redemption proceeds shall be transferred within 3 (three) working days, on receipt of valid redemption request to those unitholders who choose to exercise their exit option.

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 the 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 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.

Investors of Surviving Scheme who have registered for Systematic investment facilities in the Scheme and who do not wish to continue their future investment facilities must apply for cancellation of such registrations.

The units of the Surviving Scheme allotted to the unitholders of the Merging Scheme shall be treated as fresh subscription in the Surviving Scheme. However, the date of allotment at the time of subscription in Merging Scheme shall be considered as the allotment date for the purpose of applicability of the exit load period at the time of redemption of such units in Surviving Scheme.

Unitholders should note that after the Merger, amounts relating to unclaimed redemption and IDCW will be transferred in the name of the Surviving Scheme.

The expenses related to the proposed merger and other consequential changes will not be charged to the unit holders of the Schemes of the Fund.

No action is required by the unitholders of Surviving Scheme in case of agreement with the aforesaid merger.

Kindly note that an offer to exit from the Surviving Scheme is merely optional and is not compulsory. If the Unit holder of the Surviving Scheme has no objection to the proposed merger, no action is required to be taken and it would be deemed that such Unit holder has consented to the proposed merger.

**E. Communication to Unitholders of Merging and Surviving Scheme:**

Written communication is being sent to all the existing unitholders of Merging and Surviving Scheme informing the existing Unitholders about the merger including, rationale for merger, basis of allocation of Units into Surviving Scheme, tax implication, financial information and features of the Schemes, etc. In case any existing Unit holder has not received the letter, they are advised to contact any of the ISCs of ABSLAMC.

**F. Gist of Tax Implications:**

Section 70 (1)(zj) of the Income Tax Act, 2025 provides that any transfer of unit or units by a unit holder held in the Consolidating Scheme of a Mutual Fund, will not be treated as transfer, if the transfer is made in consideration of the allotment of unit or units in the Consolidated Scheme of the Mutual Fund under the process of consolidation of the schemes of mutual fund in accordance with the SEBI (Mutual Funds) Regulations, 2026 and accordingly capital gains will not apply.

Further, Section 70 (1)(zk) provides that any transfer of unit or units by a unit holder held in the Consolidating Plan of a mutual fund scheme, will not be treated as transfer, if the transfer is made in consideration of the allotment of unit or units in the Consolidated Plan of that mutual fund scheme under the process of consolidation of the plans of mutual fund in accordance with the SEBI (Mutual Funds) Regulation, 2026 and accordingly capital gains will not apply.

As per above sections, allotment of units in Surviving Scheme/plan, pursuant to merger, to Unit holders of Merging Scheme/plan who decide to continue will not be considered as redemption of Units in Merging Scheme/plan and will not result in short term / long term capital gain / loss in the hands of the unit holders. Further, the cost of acquisition of units allotted in Surviving Scheme/Plan (Consolidated Scheme/Plan) pursuant to merger or consolidation of scheme/plans of a mutual fund will be the cost of acquisition of units in Transferor Scheme/Plan (Consolidating Scheme/Plan) as per the provisions of section 73(1) [Table Sr No. 8 and 10] of the Act.

However, in case where the unitholder of the Merging Scheme and Surviving Scheme is not in agreement with the proposed merger, in such case the investment held under the Merging Scheme shall be redeemed at applicable NAV and the redemption proceeds shall be transferred to Unitholders of the Merging Scheme and Surviving Scheme and will result in short-term / long-term capital gain / loss in the hands of the Unit holders depending on the period of holding of the investment.

In case of NRI investors, tax shall be deducted in accordance with the applicable Tax laws upon exercise of exit option and the same would be required to be borne by such investor only.

**Unitholders are required to check the relevant Income Tax provisions as may be applicable to them from time to time.**

Aditya Birla Sun Life AMC Limited / Aditya Birla Sun Life Mutual Fund would like the unitholders to remain invested with the Fund. Also, please note that in case unitholders of Surviving Scheme choose to continue with their investments, there shall be no tax implications arising out of the above proposal. However, redemption/ switch during the exit option period will result in short term / long term capital gain / loss in the hands of the Unit Holders.

**In view of individual nature of tax consequences, Unit holders are advised to consult their professional tax advisor w.r.t. tax and other financial implications arising out of their participation in merger of the Schemes.**

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

The Securities and Exchange Board of India (“SEBI”) has vide its communication dated June 4, 2026 noted the proposed merger.

Pursuant to above merger, all references to Merging Scheme stands deleted from SID & KIM of Schemes of the Fund.

The updated SID & KIM of the Surviving Scheme containing the revised provisions 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.

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

For **Aditya Birla Sun Life AMC Limited**  
(Investment Manager for Aditya Birla Sun Life Mutual Fund)

Sd/-

**Authorised Signatory**

Date: June 5, 2026

Place: Mumbai