

Investment Manager: Baroda BNP Paribas Asset Management India Private Limited (AMC)
Corporate Identity Number (CIN): U65991MH2003PTC142972

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NOTICE CUM ADDENDUM NO. 60/2026

Notice cum Addendum to the Scheme Information Document (SID) and Key Information Memorandum (KIM) of Baroda BNP Paribas Nifty SDL December 2026 Index Fund and Baroda BNP Paribas Nifty SDL December 2028 Index Fund

NOTICE IS HEREBY GIVEN that the Board of Directors of Baroda BNP Paribas Asset Management India Private Limited ("**AMC**") and Baroda BNP Paribas Trustee India Private Limited ("**Trustees**") have approved the below proposal:

I. Merger of Baroda BNP Paribas Nifty SDL December 2026 Index Fund into Baroda BNP Paribas Nifty SDL December 2028 Index Fund

Merging scheme	Surviving Scheme
Baroda BNP Paribas Nifty SDL December 2026 Index Fund An open-ended Target Maturity Index Fund replicating / tracking the NIFTY SDL December 2026 Index A Relatively High Interest Rate Risk and Relatively Low Credit Risk scheme.	Baroda BNP Paribas Nifty SDL December 2028 Index Fund An open-ended Target Maturity Index Fund replicating / tracking the NIFTY SDL December 2028 Index. A Relatively High Interest Rate Risk and Relatively Low Credit Risk scheme.

Further, SEBI, has provided its no-objection for the merger of the Merging scheme into the Surviving scheme. The rationale for the merger and various scheme related details, are forming part of the letter being sent to Unit holders of both the schemes.

A. Effective date

The above merger will be effective from **August 21, 2026 (Effective Date)**. The said merger will be considered as a change in the fundamental attribute for the above mentioned scheme(s), in terms of Regulation 22(9)(c) of the SEBI (Mutual Funds) Regulations, 2026 ("MF Regulations") read along with provision no. 1.9 and 3.2 of SEBI Master Circular on Mutual Fund dated March 20, 2026 (Master Circular). In this regard, unitholders of both schemes are being given 30 days written notice for merger & provided an option to exit the scheme(s) with no exit load, during the Notice period, commencing from **July 22, 2026 to August 20, 2026**, both days inclusive ('Notice period'). Individual communication is also being dispatched to existing unitholders of both schemes.

B. Impact of the merger

- Investors would have the option to exit, if they so choose, during the exit load free notice period of 30 days, prior to the merger being implemented.
- As a result of the merger, no new scheme will come into existence. On the Effective date, the Merging scheme (Baroda BNP Paribas NIFTY SDL December 2026) will cease to exist.
- Unitholders of the Merging scheme, as of close of business hours on the Effective date, will be allotted units in the corresponding available option of the Surviving scheme, at the last available Net Asset Value (NAV) or at the face value in case there are no units in the corresponding option of the Surviving scheme. This will also include any investments received in the Merging scheme during the Exit period. (For Exit period, refer section C below).
- Further, there will be no change to the Surviving scheme, and its investment objective, 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.
- Units allotted to unitholders in the Surviving scheme shall be treated as fresh subscriptions in the Surviving scheme. However, the date of allotment at the time of original subscription in the Merging scheme will be considered as the allotment date for the purpose of applicability of exit load period during redemption of units from Surviving scheme.
- Capital gains arising on Transfer of units upon consolidation of two or more schemes in accordance with SEBI (Mutual Funds) Regulations, 2026 is exempted from capital gains tax. Since the Merging and Surviving scheme are both debt oriented schemes, therefore the merger will not lead to any incidence of capital gains tax.

Unit holders of Merging and Surviving scheme may note that no action is required in case they are in agreement with the merger. The offer to exit at no exit load during the notice period is purely optional and not compulsory, and exercise is at the discretion of the Unitholder. We, at Baroda BNP Paribas Mutual Fund would like the Unit holders to continue their investments with us to help achieve their financial goals.

C. Exit Option for Unit holders

The existing Unitholders under the scheme(s) who do not consent to the above, are entitled to exit the scheme(s) between **July 22, 2026, 2026 to August 20, 2026** (both days inclusive) upto 3.00 p.m. at

applicable NAV without any exit load, if any. The NAV applicable, should you choose to exit / redeem/ switch out during the notice period would be based on the date/time of receipt of your application for exit / redemption/ switch out during business hours on a business day. The Unit-holders who have pledged or encumbered their units will not have the option to exit unless they procure an effective release of their pledges / encumbrances prior to the submission of exit/ redemption / switch-out requests. Detailed information in this regard has been provided in the communication sent to the Unitholders.

Unitholders who do not exercise the exit option **on or before August 20, 2026** would be deemed to have consented to the proposed change. The merger, as detailed herein shall be effective from **August 21, 2026 (Effective date)**.

D. Tax Implications

- As regards the Unitholders who redeem their investments during the Exit Option Period, the tax consequences as set forth in the Statement of Additional Information of (SAI) of the Fund and SID of relevant scheme of the Fund would apply. In view of the individual nature of tax consequences, you are advised to consult your professional tax advisor for detailed tax advice.
- As per section 47(xviii) of Income Tax Act, 1961 (the Act), any transfer of units held by the investor in the consolidating (Merging) scheme of the mutual fund in consideration of allotment of units in the consolidated scheme (Surviving scheme), shall not to be regarded as a taxable transfer, provided that the consolidation is of two or more schemes of an equity oriented fund or two or more schemes of a fund other than equity oriented fund.
- Further, as per section 49(2AD) of the Act, the cost of acquisition of units in the consolidated scheme shall be deemed to be the cost of acquisition of the units in the consolidating scheme. Also, as per section 2(42A) of the Act, the period of holding of the units in the consolidated scheme shall include the period of holding of the units in the consolidating scheme.
- 'Consolidating scheme' has been defined under section 47(xviii) of the Act as the scheme of a Mutual Fund which merges under the process of consolidation of the schemes of mutual fund. 'Consolidated scheme' has been defined as the scheme with which the consolidating scheme merges or which is formed as a result of such merger.
- Redemption / switch-out of units from the scheme(s) may entail capital gain/loss in the hands of the unitholder. In case of NRI investors, TDS shall be deducted from the redemption proceeds in accordance with the prevailing income tax laws. In view of the individual nature of tax consequences, Unitholders are advised to consult their professional tax advisors for tax advice. The redemption / switch-out of units from the scheme(s) are liable for deduction of Securities Transaction Tax (STT), wherever applicable; however, such STT shall be borne by AMC and will not be borne by the investor.

Unit holders of Merging scheme are requested to read the detailed features of Surviving scheme available on the website https://www.barodabnpparibasmf.in/under_section>Downloads>Scheme Information Document.

All other features, terms and conditions of the scheme(s), as stated in the SID & KIM of the scheme(s), read with the addenda issued from time to time, remain unchanged. Contents hereof shall respectively form an integral part of the SID/ KIM of the scheme(s) of the Fund as amended from time to time and all other features / terms and conditions as mentioned therein shall remain unchanged.

For Baroda BNP Paribas Asset Management India Private Limited
(Investment Manager to Baroda BNP Paribas Mutual Fund)

Sd/-
Authorised Signatory

Date: July 16, 2026
Place: Mumbai

**MUTUAL FUND INVESTMENTS ARE SUBJECT TO MARKET RISKS,
READ ALL SCHEME RELATED DOCUMENTS CAREFULLY.**