

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

requirement of liquidity or to sell securities in response to triggers such as a specific economic/corporate event. Trading volumes, settlement periods and transfer procedures may restrict the liquidity of a few of the investments. This may impact the NAV of the segregated portfolio and could result into potential loss to the Unit holders.

**Credit risk:** The scheme's risk may increase or decrease depending upon its investment pattern. E.g. corporate bonds carry a higher amount of risk than Government securities. Further even among corporate bonds, bonds, which are AA rated, are comparatively riskier than bonds, which are AAA rated. Investment in unrated securities may be riskier compared to investment in rated instruments due to non-availability of third party assessment on the repayment capability of the issuer. As the securities are unrated, an independent opinion of the rating agency on the repayment capability of the issuer will not be available. The issuer of a debenture/ bond or a money market instrument may default on interest payment or even in paying back the principal amount on maturity. Even where no default occurs, the price of a security may go down because the credit rating of an issuer goes down. This may impact the NAV of the segregated portfolio and resultant loss to the Unit holders.

**Listing of units:** Listing of units of segregated portfolio in recognized stock exchange does not necessarily guarantee their liquidity. There may not be active trading of units in the stock market. Further, trading price of units on the stock market may be significantly lower than the prevailing NAV.

C. Exit Option to the Unitholders of the Merging Schemes and Surviving Scheme:

Pursuant to SEBI Circular No. SEBI/MFD/CIR No. 05/12031/03 dated June 23, 2003 read with SEBI Circular No. Cir/IMD/DF/15/2010 dated October 22, 2010, SEBI/HO/IMD/DF2/CIR/P/2018/160 dated December 28, 2018 and SEBI/HO/IMD/DF2/CIR/ P/2021/024 dated March 4, 2021, merger of Aditya Birla Sun Life International Equity Fund – Plan B and Aditya Birla Sun Life Commodity Equities Fund - Global Agri Plan into Aditya Birla Sun Life International Equity Fund - Plan A and introduction of segregated portfolio provisions in the SID of Aditya Birla Sun Life International Equity Fund – Plan A is considered as change in the Fundamental Attributes of the concerned schemes and consequently, as per Regulation 18 (15A) of the SEBI (Mutual Funds) Regulations, 1996 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 Merging Schemes and Surviving Scheme (i.e. whose names appear in the register of unitholders as on close of business hours on Friday, June 23, 2023) 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 ("the Fund") within the exit option period starting from Thursday, June 29, 2023 till Friday, July 28, 2023 (both days inclusive and upto 3.00 pm on Friday, July 28, 2023) 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. For list of Official Points of Acceptance, 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 Depository Participant.

All the valid applications for redemptions/switch-out received under the Merging Schemes and Surviving Scheme shall be processed at Applicable NAV of 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 for Merging Schemes and 5 (five) working days for Surviving Scheme, 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 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 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.

In case of unit holders under Merging Schemes who had registered for Systematic investment facilities such as Systematic Investment Plan ("SIP")/Systematic Transfer Plan ("STP")/Systematic Withdrawal Plan ("SWP") decide to continue their investments i.e. do not opt for the Exit Option, then such SIP/STP/SWP registrations will continue to be processed under the respective Plan/Option of Surviving Scheme from the Effective Date and no fresh registration will be required.

However, unit holders who do not wish to continue the SIP/SWP/STP (unless the systematic transfer is registered as from and between the Merging Schemes and Surviving Scheme) under the Surviving Scheme, must apply for cancellation of their registrations before the Effective Date.

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 Schemes 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.

No action is required in case of agreement with the aforesaid merger.

**Kindly note that an offer to exit from the Merging Schemes and Surviving Scheme is merely optional and is not compulsory. If the Unit holder 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.**

D. Communication to Unitholders of Merging Schemes & Surviving Scheme:

Written communication is being sent to all the existing unitholders of Merging Schemes & Surviving Scheme informing the existing Unit holders details about the merger including, 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 Investor Service Centres (ISCs) of Aditya Birla Sun Life AMC Limited.

E. Gist of Tax Implications:

The Finance Act, 2015 provided tax neutrality on transfer of units of a scheme of a Mutual Fund under the process of consolidation of schemes of Mutual Funds as per SEBI (Mutual Funds) Regulations, 1996.

Section 47 was amended so as to include clause (xviii) which 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, 1996 and accordingly capital gains will not apply.The consolidation should be of two or more schemes of an equity oriented fund or two or more schemes of a fund other than equity oriented fund.

The Finance Act, 2016 amended Section 47 so as to include clause (xix) which 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 within a scheme of mutual fund in accordance with the SEBI (Mutual Funds) Regulation, 1996 and accordingly capital gains will not apply. The amendment is effective from April 1, 2017.

As per the amendments, 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 49(2AD) and 49(2AF) of the Act.

However, in case where the unitholder of the Merging Schemes and Surviving Scheme is not in agreement with the proposed merger, the investment held under the Merging Schemes and Surviving Scheme shall be redeemed at applicable NAV and the redemption proceeds shall be transferred to Unitholders of the Merging Schemes 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.

Securities Transaction Tax (STT) w.r.t. units of Merging Scheme, if any, on account of merger would be borne by Aditya Birla Sun Life AMC Limited. Further there would be no STT on allotment of units in Surviving Scheme pursuant to Merger to unit holder who decide to continue.

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 Investor Service Centre we request you to visit <https://mutualfund.adityabirlacapital.com>.**

The Securities and Exchange Board of India ("SEBI") has vide its communication dated June 8, 2023 noted the proposed merger.

Pursuant to above merger, all references to Merging Schemes stand deleted from SID & KIM of Schemes of Aditya Birla Sun Life Mutual 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.

All other features and terms & conditions of the Surviving Scheme shall remain unchanged.

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 23, 2023  
Place : Mumbai

Unit holders are requested to update their PAN, KYC, email address, mobile number, nominee details with AMC and are also advised to link their PAN with Aadhaar Number. Further, Unit holders can view the Investor Charter available on website of the Fund as well as check for any unclaimed redemptions or Income Distribution cum Capital Withdrawal ("IDCW") payments.

Mutual Fund investments are subject to market risks, read all scheme related documents carefully.

**ESAB INDIA LIMITED**  
CIN: L29299TN1987PLC058738  
Regd. Office: Plot No.13, 3rd Main Road, Industrial Estate, Ambattur, Chennai 600 058.  
Telephone No: 044-4228 1100 | Email id: investor.relations@esab.co.in

NOTICE is hereby given that the following share certificates issued by the company are stated to have been lost or misplaced or stolen and the registered holders of the shares have applied to the company for issue of duplicate share certificate.

**NOTICE OF LOSS OF SHARE CERTIFICATES**

NAME OF THE SHAREHOLDER	Folio No.	Certificate No.	Distinctive Nos.	Shares
SHEELA OHRI VEENA JAGWANI	S08290	13235	5302287 – 5302386	100
		13236	5302387 – 5302486	100
		13238	5302587 – 5302686	100
		99913234	5302187 - 5302286	100

The public are hereby warned against purchase or dealing in any way with the above said share certificates. Any person(s) who has / have any claim(s) in respect of the said share certificates should lodge such claim(s) with the company at its registered office at the address given above within 15 days of the publication of the notice after which no claim will be entertained and the company will proceed to issue the duplicate share certificate(s).

For ESAB India Limited  
G. Balaji  
Company Secretary

Place : Chennai  
Date : 23 June, 2023

**ESAB INDIA LIMITED**  
CIN: L29299TN1987PLC058738  
Regd. Office: Plot No.13, 3rd Main Road, Industrial Estate, Ambattur, Chennai 600 058.  
Telephone No: 044-4228 1100 | Email id: investor.relations@esab.co.in

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**NOTICE OF LOSS OF SHARE CERTIFICATES**

NAME OF THE SHAREHOLDER	Folio No.	Certificate No.	Distinctive Nos.	Shares
DAVINDER KAUR	D01203	4571 5673	2451208 – 2451307 2561408 - 2561507	100 100

The public are hereby warned against purchase or dealing in any way with the above said share certificates. Any person(s) who has / have any claim(s) in respect of the said share certificates should lodge such claim(s) with the company at its registered office at the address given above within 15 days of the publication of the notice after which no claim will be entertained and the company will proceed to issue the duplicate share certificate(s).

For ESAB India Limited  
G. Balaji  
Company Secretary

Place : Chennai  
Date : 23 June, 2023

**TATA POWER**  
(Corporate Contracts Department)  
Sahar Receiving Station, Near Hotel Leela, Andheri (E),  
Mumbai 400 059, Maharashtra, India  
(Board Line: 022-67173188) CIN: L28920MH1919PLC000567

**NOTICE INVITING EXPRESSION OF INTEREST**

The Tata Power Company Limited on behalf of Maithon Power Limited (MPL), a Joint Venture between Tata Power and DVC invites Expression of Interest for eligible parties for the following job at the Maithon Thermal Generating Station of MPL located at Maithon, Dhanbad, Jharkhand:  
**Operation & Maintenance of Coal Handling Plant (CHP)**  
Details of pre-qualification requirements, bid security, purchasing of tender document etc. may be downloaded from the Tender section of our website URL: <https://www.tatapower.com/tender/tenderlist.aspx>  
Eligible parties willing to participate in above tenders may submit their Expression of Interest (parties can submit EOI for more than one package also) along with the tender fee for issue of bid document latest by **04<sup>th</sup> July 2023**.

**TATA POWER**  
(Corporate Contracts Department)  
The Tata Power Company Limited, 2nd Floor, Sahar Receiving Station  
Sahar Airport Road, Andheri East, Mumbai-400059  
(Board Line: 022-67173188) CIN: L28920MH1919PLC000567

**NOTICE INVITING TENDER (NIT)**

The Tata Power Company Limited invites tenders from eligible vendors for the following packages (Two Part Bidding).  
1) General Civil Works for 125 MVAr Reactor at Mahalaxmi RSS, Mumbai (Package Reference CC23AA025).  
2) General Civil Works for 22 kV AIS to 33 kV GIS conversion projects at Ambernath, Chembur & Saki RSS, Mumbai (Package Reference CC23AA026).  
3) General Civil Works for 125 MVAr Reactor at Trombay RSS, Mumbai (Package Reference CC23AA027).  
4) Balance of Plant (BoP) system & services for installation of 1 no of 220 kV, 125 MVAr Reactor at Mahalaxmi RSS, Mumbai (Package Reference CC23AA028).  
For detailed NIT, please visit Tender section on website <https://www.tatapower.com>. Interested bidders to submit Tender Fee and Authorization Letter up to **1500 Hrs. Tuesday, 04th July 2023**. Also, all future corrigendum's (if any), to the above tenders will be informed on Tender section on website <https://www.tatapower.com> only.