



## NOTICE No. 25/2024

### NOTICE CUM ADDENDUM TO ALL THE SCHEME INFORMATION DOCUMENT (SID) OF THE SCHEMES AND STATEMENT OF ADDITIONAL INFORMATION (SAI) OF HELIOS MUTUAL FUND (FUND)

#### Transfer of units held in Non-Demat [Statement of Account (SOA)] mode:

Notice is hereby given that pursuant to AMFI Best Practices Guidelines Circular No.116 /2024-25 dated August 14, 2024, on 'Standard Process for Transfer of Units held in Non-Demat [Statement of Account ('SoA')] mode' ('AMFI Guidelines'), units held by individual unitholders in Non-Demat ('SoA') mode can be transferred for cases specified in AMFI Guidelines. The said guidelines are effective from November 14, 2024.

Consequent to the above, following changes are made to the all the existing SIDs and SAI of the Fund:

#### **A) Provisions pertaining to 'Transfer & Transmission of Units' stand modified as under in all the existing SIDs of the Schemes and SAI of the Fund:**

Existing Para	Revised Para
<p><b>Transfer &amp; Transmission of Units</b></p> <p>The Unit holders are given an option to hold the Units by way of an Account Statement (physical form) or in Dematerialized (demat form).</p> <p>Units held in Demat form are transferable (subject to lock-in period, if any and subject to lien, if any marked on the units) in accordance with the provisions of SEBI (Depositories and Participants) Regulations, 2018, as may be amended from time to time. Transfer can be made only in favor of transferees who are capable of holding Units and having a Demat Account. The delivery instructions for transfer of Units will have to be lodged with the DP in requisite form as may be required from time to time and transfer will be effected in accordance with such rules / regulations as may be in force governing transfer of securities in dematerialized mode. Further, for the procedure of release of lien, the investors shall contact their respective DP.</p>	<p><b>Transfer &amp; Transmission of Units</b></p> <p>The Unit holders are given an option to hold the Units by way of an Account Statement (physical form) or in Dematerialized (demat form).</p> <p><b>Transfer of units held in Demat mode:</b></p> <p>Units held in Demat form are transferable (subject to lock-in period, if any and subject to lien, if any marked on the units) in accordance with the provisions of SEBI (Depositories and Participants) Regulations, 2018, as may be amended from time to time. Transfer can be made only in favor of transferees who are capable of holding Units and having a Demat Account. The delivery instructions for transfer of Units will have to be lodged with the DP in requisite form as may be required from time to time and transfer will be effected in accordance with such rules / regulations as may be in force governing transfer of securities in dematerialized mode. Further, for the procedure of release of lien, the</p>

Units held in paper / physical form are not transferable. However, if an applicant so desires to transfer units, the same can be done post conversion of units from paper / physical form to demat form. The AMC, upon submission of documents which will be prescribed from time to time, shall issue units in dematerialized form to a unit holder in a scheme within two working days of the receipt of request from the unitholder AMC reserves the right to accept the request for dematerialization of units. The AMC reserves the right to reject the application for dematerialization of units, post acceptance of the same, if any of the requisite documents / declarations are unavailable or incomplete.

Since, any addition/deletion of name(s) from a folio is deemed as transfer of Units, additions/deletions of names are not allowed in any folio(s) of any Scheme offered by the Mutual Fund. However, a person becoming entitled to hold the Units in consequence of the death, insolvency, or winding up of the sole holder or the survivors of joint holders, upon producing evidence and documentation to the satisfaction of the Fund and upon executing suitable indemnities in favor of the Fund and the AMC, shall be registered as a Unit holder if the transferee is otherwise eligible to hold the Units.....

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For further details, please refer to SAI.

**Transfer of units held in non-Demat [Statement of Account ('SoA')] mode:**

For units held in paper / physical form, if an applicant so desires to transfer units, the same can be done post conversion of units from paper / physical form to demat form. The AMC, upon submission of documents which will be prescribed from time to time, shall issue units in dematerialized form to a unit holder in a scheme within two working days of the receipt of request from the unitholder.

In addition, pursuant to AMFI Best Practices Guidelines Circular No.135/BP/116/2024-25 dated August 14, 2024, following 'Individual Unitholders' holding units in SoA form can also transfer units through online mode via the transaction portals of the RTA and the MF Central:

- i Surviving joint unitholder, who wants to add new joint holder(s) in the folio upon demise of one or more joint unitholder(s).
- ii A nominee of a deceased unitholder, who wants to transfer the units to the legal heirs of the deceased unitholder, post the transmission of units in the name of the nominee.
- iii A minor unitholder who has turned a major and has changed his/her status from minor to major, wants to add the name of the parent / guardian, sibling, spouse etc. in the folio as joint holder(s).

	<p>The facility for transfer of units held in SoA mode shall be available only through online mode via the transaction portals of the RTA and the MF Central, i.e., the transfer of units held in SoA mode shall not be allowed through physical/ paper-based mode or via the stock exchange platforms, MFU, channel partners and EOPs etc.</p> <p>Partial transfer of units held in a folio shall be allowed.</p> <p>If the request for transfer of units is lodged on the record date, the IDCW payout/ reinvestment shall be made to the transferor.</p> <p>In order to mitigate the risk, redemption under the transferred units shall not be allowed for 10 days from the date of transfer. This will enable the investor to revert in case the transfer is initiated fraudulently.</p> <p>For details on pre-requisites, payment of stamp duty on transfer of units please refer the section ‘<b>Transfer of units held in Non-Demat [Statement of Account (‘SOA’)] mode</b>’ in SAI.....</p>
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**B) Following Para is inserted at the end of Point 4. Transfer and Transmission of units under Para IX. B. Legal Information of SAI:**

**Transfer of units held in Non – Demat (SoA) mode:**

In terms of AMFI Best Practices Guidelines Circular No. 135/BP/116/2024-25 dated August 14, 2024, the facility for transfer of units held in Non-Demat (SoA) mode has been made available to Investors under all the Schemes of the Fund, except Exchange Traded Funds. Given below are the details of the same:

1. Facility to transfer the units held in SoA mode is currently available to individual unitholders falling under the following three categories –
  - a. Surviving joint unitholder, who wants to add new joint holder(s) in the folio upon demise of one or more joint unitholder(s).
  - b. A nominee of a deceased unitholder, who wants to transfer the units to the legal heirs of the deceased unitholder, post the transmission of units in the name of the nominee.
  - c. A minor unitholder who has turned a major and has changed his/her status from minor to major, wants to add the name of the parent / guardian, sibling, spouse etc. in the folio as joint holder(s).
2. Partial transfer of units held in a folio shall be allowed. However, if the balance units in the transferor’s folio falls below specified threshold / minimum number of units, if any, as specified in the SID, such residual units shall be compulsorily redeemed, and the redemption amount will be paid to the transferor.
3. If the request for transfer of units is lodged on the record date, the IDCW payout/ reinvestment shall be made to the transferor.

4. In order to mitigate the risk, redemption under the transferred units shall not be allowed for 10 days from the date of transfer. This will enable the investor to revert in case the transfer is initiated fraudulently.
5. The surviving unit holder /nominee/minor unitholder who has turned major, will need to first complete the required process for transmission of units or change of status from minor to major (as the case may be), after submission of required forms / documents as prescribed and should be registered as the rightful unitholder of the units in the folio to be eligible to apply for such transfer.
6. There should be no 'lien' or freeze on the units being transferred for any reason or units should not be under any lock-in period.
7. The transferee(s) should mandatorily –
  - a. be an individual / individual(s).
  - b. have a valid folio\* with the Fund in which the transferor wishes to transfer the units.
  - c. be KYC compliant with "KYC validated" status.
  - d. have valid PAN.
  - e. have/provide a valid CBS Bank account details of the transferee/ 1st named transferee (in case of more than one transferee).
  - f. have a valid email address and mobile number.
  - g. have submitted duly completed Nomination form or Opt-out declaration.
  - h. should be eligible to hold the Units as per the SID of the respective schemes of the Fund.
  - i. fulfil any other regulatory requirement as may be applicable.

\*Note: If the transferee(s) does not / do not have an existing folio with the Fund, the transferee(s) shall be required to first open a 'Zero Balance Folio' with the Fund. The zero-balance folio must also be compliant with all mandatory requirements such as KYC compliance, bank account validation, FATCA, nomination, email address and mobile number etc.

8. The primary holder, Plan, Option, and the ARN (in case of Regular Plan) in the transferor's Folio shall remain unchanged upon transfer of units in the transferee folio.
9. This facility for transfer of units held in SoA mode is available only through the online mode via the transaction portals of MF Central Platform and the Registrar & Transfer Agent (RTA) of the Fund viz. Computer Age Management Services Limited.
10. Transfer of units held in SoA mode shall not be allowed through physical/ paper-based mode or via the stock exchange platforms, MFU, channel partners and EOPs etc.
11. The Stamp duty for transfer of units, if / where applicable, shall be payable by the transferor from the bank account registered in the folio and the same shall be collected by the RTA from the transferor through online mode. The consideration value for the purpose of stamp duty shall be calculated as per the latest available NAV. For the purpose of calculation of the amount of stamp duty, the consideration value will be calculated as per the last available NAV (irrespective of the amount of consideration mentioned by the transferor in the transfer request). Illustration: Where transfer request is submitted on, say, Wednesday before declaration of NAV for Wednesday, the previous day's NAV i.e., Tuesday's NAV would be available and the same will be applied by the RTA to determine the amount of stamp

duty. If the transfer request is logged at, say, 11.30 p.m. after publication of Wednesday's closing NAV, the same shall be applied. Likewise, if the transfer request is submitted on a non-business day, the closing NAV of the previous business day shall be considered for arriving at sale consideration amount and stamp duty computation.

12. For detailed process workflow with regards to transfer of units held in SoA mode, the investors / unitholders shall visit the Downloads section of the AMC's website i.e. [www.heliosmf.in](http://www.heliosmf.in)

Pursuant to above, the SIDs/SAI of the Fund stands amended suitably to reflect the changes as stated above.

The above-mentioned change shall override the conflicting provisions, if any, and shall form an integral part of the SIDs of the schemes and SAI of the Fund, as amended from time to time. All the other provisions of the SIDs/SAI of the Fund, except as specifically modified herein above, remain unchanged

**For Helios Capital Asset Management (India) Private Limited**  
(Investment Manager to Helios Mutual Fund)

Sd/-  
Authorised Signatory

**Date: November 27, 2024**  
**Place: Mumbai**

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

**Helios Capital Asset Management (India) Private Limited** (Formerly Helios Capital Management (India) Private Limited). **Registered Office:** 515 A, 5th Floor, The Capital, Plot C70, Bandra Kurla Complex, Bandra East, Mumbai - 400051, Maharashtra. **Corporate Office:** 502, B Wing, The Capital, Plot C70, Bandra Kurla Complex, Bandra (East), Mumbai - 400051, Maharashtra. **Contact:** 022-67319600, **Website:** [www.heliosmf.in](http://www.heliosmf.in). **Corporate Identification Number (CIN):** U67190MH2021PTC360838