MAPLE HIGHWAYS

POLICY FOR PROCESSING AND CLAIMING OF UNCLAIMED AMOUNTS

CURRENT VERSION APPROVAL	Tuesday, November 3, 2026
PREVIOUS VERSION APPROVAL DATE	Friday, February 2, 2024

1. POLICY

1.1. This Policy sets out the framework for dealing with: (a) the unclaimed amounts out of distributions made by the Maple Infrastructure Trust (formerly known as Indian Highway Concessions Trust) ("**Trust**") to the holders of the units of Trust ("**Unitholders**"); and (b) the unclaimed interest and the unclaimed redemption amounts payable to the holders of the non-convertible debentures ("**NCDs**") issued by the Trust and the procedure (including documentation) for filing of claims by Unitholders and the holders of the NCDs ("**Debenture Holders**") for such unclaimed amounts, in accordance with: (i) the Securities and Exchange Board of India (Infrastructure Investment Trusts) Regulations, 2014, and the circulars, notifications, guidelines and clarifications issued thereunder, each as amended ("**InvIT Regulations**"), including Chapter 23 read with Annexure-16 of the Securities and Exchange Board of India Master Circular for infrastructure investment trusts bearing reference No. SEBI/HO/DDHS-PoD-2/P/CIR/2025/102 dated July 11, 2025 (**"SEBI Master Circular**"); and (ii) the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the circulars, notifications, guidelines and clarifications issued thereunder, each as amended from time to time ("**LODR Regulations**").

1.2. It stipulates the format in which claims shall be submitted by the Unitholders and Debenture Holders, the procedure and documentation for making claims, the documents required to be submitted in support of the claims, manner and timeline of submission, conditions for rejection of claims, option of re-filing of a claim and the process to be followed for verification of claims.

2. DEFINITIONS

2.1. **"Applicable Law"** means any applicable law, by-law, rule, regulation, guideline, circular, order, notification, regulatory policy (including any requirement under, or notice of, any regulatory body), compulsory guidance, rule, order or decree of any court

or any arbitral authority, or directive, delegated or subordinate legislation in any applicable jurisdiction, in India or outside India, including the Indian Trusts Act, 1882, the InvIT Regulations, the Foreign Exchange Management Act, 1999 and rules and regulations thereunder, and the applicable guidelines, instructions, rules, communications, circulars and regulations issued by any governmental authority, in each case, having the effect of law over the concerned person, their operations, or the transactions contemplated under this Policy.

2.2. **"Debenture Holders"** means any person who holds the listed NCDs of the Trust.

2.3. **"Investment Manager"** means Maple Infra InvIT Investment Manager Private Limited.

2.4. **"InvIT Regulations"** shall have the meaning given to such term in paragraph 1.1 of this Policy.

2.5. **"IPEF"** means the Investor Protection and Education Fund constituted by the SEBI under the Securities and Exchange Board of India Act, 1992, as amended.

2.6. **"LODR Regulations"** shall have the same meaning given to such term in paragraph 1.1 of this Policy.

2.7. **"NCDs"** or **"Non-Convertible Debentures"** means the non-convertible debentures issued by the Trust.

2.8. **"Nodal Officer"** means the compliance officer of the Trust, who shall be the point of contact for Unitholders and Debenture Holders entitled to claim their unclaimed amounts, the SEBI, the stock exchange(s) and depositories. The name, designation and contact details of the Nodal Officer shall be displayed on the website of the Trust.

In case there is a change in the Nodal Officer due to any reason, the Investment Manager shall designate another person as a Nodal Officer within fifteen days of such change.

2.9. **"Policy"** means this policy, as amended from time to time in accordance with the provisions hereof.

2.10. **"RTA"** means the Registrar and Unit Transfer Agent of the Trust.

2.11. **"SEBI Master Circular"** shall have the meaning given to such term in paragraph 1.1 of this Policy.

2.12. **"SEBI"** means the Securities and Exchange Board of India.

2.13. **"SPV"** shall have the meaning given to such term under the InvIT Regulations.

2.14. **"Trust"** shall have the meaning given to such term in paragraph 1.1 of this Policy.

2.15. **"Units"** means the beneficial interest in the Trust.

2.16. **"Unitholders"** means any person who owns the Units of the Trust.

2.17. **"Unpaid Distribution Account"** means the escrow account opened by the Investment Manager on behalf of the Trust in any scheduled bank.

2.18. **"Unpaid Interest Account"** means the escrow account opened by the Investment Manager on behalf of the Trust in any scheduled bank, for the purpose of holding unclaimed or unpaid interest and/or redemption amounts payable to Debenture Holders, in accordance with Regulation 61A of the LODR Regulations.

2.19. **"Unpaid/Unclaimed Amounts Section"** shall have the meaning given to such term in paragraph 3.1(c) of this Policy.

2.20. **"Unpaid/Unclaimed Amounts"** shall have the meaning ascribed to such term in paragraph 3(A) (a) and 3 (B) (a) of this Policy.

3. TRANSFER OF UNPAID/UNCLAIMED AMOUNTS

A. Transfer of amounts to the Unpaid Distribution Account:

a) Where the Investment Manager has made a distribution on behalf of the Trust in accordance with the InvIT Regulations, but the payment to any Unitholder has remained unpaid or unclaimed (such amounts, the "**Unpaid/Unclaimed Amounts**")**,** the Investment Manager shall, within seven working days from the date of expiry of timelines specified under Regulation 18(6)(c) of the InvIT Regulations, transfer the Unpaid/Unclaimed Amounts to the Unpaid Distribution Account;

b) In case a default is made in transferring the Unpaid/Unclaimed Amounts or portion thereof to the Unpaid Distribution Account, the Investment Manager shall pay interest on the amount that has not been transferred to the Unpaid Distribution Account, for the period of default, i.e. from the date of default until the date of transfer to the Unpaid Distribution Account, at the rate of 12% per annum. Such interest amount shall accrue to the relevant Unitholder in proportion to the amount remaining unclaimed. The Investment Manager shall not recover such interest in the form of fees or any other form, payable to the Investment Manager by the InvIT; and

c) Within 30 days of transferring Unpaid/Unclaimed Amounts to the Unpaid Distribution Account, the Investment Manager shall update the "*Unpaid/Unclaimed Amounts"* section on the website of the Trust **("Unpaid/Unclaimed Amounts Section"),** with the following details:

Amount lying unclaimed[1] (in INR)	**Category (Interest/ Dividend/ Repayment of capital/ any other)**	**Number of unitholders**	**Date when amount became due** (dd/mm/yyyy)	**Date when the unclaimed amount was transferred to the Unpaid Distribution Account** (dd/mm/yyyy)	**Date when the amount is to be transferred to IPEF** (dd/mm/yyyy)
[•]	**[•]**	**[•]**	**[•]**	**[•]**	**[•]**
[•]	**[•]**	**[•]**	**[•]**	**[•]**	**[•]**
Total: [•]					

[1]*Including penal interest, if any*

Name and designation of Nodal Officer:
Email ID and phone number:

or such other details as may be required under the SEBI Master Circular and other Applicable Law.

B. <u>Transfer of amounts to the Unpaid Interest Account</u>

a) Where the Investment Manager has made a payment of interest and/or redemption amount to Debenture Holders, but the payment to any Debenture Holder has remained unpaid or unclaimed (such unclaimed amounts, the **"Unpaid/Unclaimed NCD Amounts"**), the Investment Manager shall transfer such Unpaid/Unclaimed NCD Amounts to the Unpaid Interest Account, within seven days of the expiry of timelines specified under Regulation 61A(2) of the LODR Regulations.

b) In case a default is made in transferring the Unpaid/Unclaimed NCD Amounts or portion thereof to the Unpaid Interest Account, the Investment Manager shall pay interest on the amount that has not been transferred to the

Unpaid Interest Account, for the period of default, i.e. from the date of default until the date of transfer to the Unpaid Interest Account, at the rate of 12% per annum. Such interest amount shall accrue to the relevant Debenture Holder in proportion to the amount remaining unclaimed. The Investment Manager shall not recover such interest in the form of fees or any other form, payable to the Investment Manager by the Trust; and

c) Withing 30 days of transferring the Unpaid/Unclaimed NCD Amounts made to the Unpaid Interest Account, the Investment Manager shall update the details of the transfer on the website of the Trust, with the following details:

ISIN	**Amount lying unclaimed (in INR)**	**Category (Interest/ Dividend/ Redemption amount)**	**No. of investors**	**Date when amount became due** (dd/mm/yyyy)	**Date when the unclaimed amount was transferred to the Unpaid Interest Account** (dd/mm/yyyy)	**Date when the amount is to be transferred to IPEF** (dd/mm/yyyy)
[•]	[•]	[•]		[•]	[•]	[•]
[•]	[•]	[•]		[•]	[•]	[•]
Total: [•]						

Name and designation of Nodal Officer:
Email ID and phone number:

3.1. Transfer of amounts to the IPEF:

a) Any Unpaid/Unclaimed Amounts transferred to the Unpaid Distribution Account or Unpaid/Unclaimed NCD Amounts transferred to the Unpaid Interest Account, as the case may be, that remain unpaid or unclaimed for a period of seven years from the due date of such transfer, shall be transferred by the Investment Manager, along with interest accrued thereon (if any), to the IPEF within a period of 30 days from the date of expiry of the seven-year period. The Investment Manager shall provide information

about the Unpaid Distribution Account or Unpaid Interest Account, as the case may be, transferred to the IPEF in the format prescribed under Applicable Law in the hard copy, addressed to *"Chief General Manager, Office of Investor Assistance and Education, SEBI",* and through email to *ipef@sebi.gov.in*;

b) In case a default is made in transferring the Unpaid/Unclaimed Amounts or the Unpaid/Unclaimed NCD Amounts, or portion thereof to the IPEF, the Investment Manager shall be liable to a penalty of INR 100,000 and in case of continuing failure, a further penalty of INR 500 for each day that the failure continues, subject to a maximum of INR 1,000,000. The Investment Manager shall not recover such penalty in the form of fees or any other form, payable to the Investment Manager by the Trust.

Any penalty amount so transferred to the IPEF shall be utilized for the purposes of protection of investors and promotion of investor education and awareness in accordance with Regulations 5(1) and 5(2) of the Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009, as amended from time to time.

c) Within 30 days of transferring the amounts to the IPEF, the Investment Manager shall update the Unpaid/Unclaimed Amounts Section on the website of the Trust, with the following details:

For Unitholders:

Name of InvIT	Amount lying unclaimed in Unpaid Distribution Account as at end of seven years (in INR)	Category (Interest/ Dividend / Repayment of capital/ any other)	Number of unitholders	Date when amount became due for transfer to IPEF (dd/mm/yyyy)	Date when the unclaimed amount was transferred to the IPEF (dd/mm/yyyy)	Amount transferred to IPEF (in INR)
[●]	[●]	[●]	[●]	[●]	[●]	[●]
[●]	[●]	[●]	[●]	[●]	[●]	[●]
Total	[●]	[●]	[●]	[●]	[●]	[●]

For Debenture Holders:

ISIN	Amount lying unclaimed (in INR)	Category (Interest/ Dividend/ Redemption amount)	No. of investors	Date when amount became due (dd/mm/yyyy)	Date when the unclaimed amount was transferred to IPEF (dd/mm/yyyy)	Amount Transferred to IPEF (in INR)
[•]	[•]	[•]		[•]	[•]	[•]
[•]	[•]	[•]		[•]	[•]	[•]
Total: [•]						

Name and designation of Nodal Officer:
Email ID and phone number:

or such other details as may be required under the SEBI Master Circular and other Applicable Law.

The Unpaid/Unclaimed Amounts Section may be viewed under Investors tab at https://www.maplehighways.com/

Further, the Investment Manager shall display the cumulative details including number of claims received, processed and pending, on the website of the Trust. Any change in the information uploaded on the website of the Trust shall be updated by the Investment Manager by the seventh day of the succeeding month.

4. PROCESS AND MANNER FOR CLAIMING AMOUNTS

4.1. Verification of Unpaid/Unclaimed Amounts: Utilizing the search feature under the Unpaid/Unclaimed Amounts Section given on the website of the Trust (search criteria includes PAN and Date of Birth or Name and Depository Participant Identification (DP ID) / Client Identification (Client ID) or ISIN (for Debenture Holders), Unitholders or Debenture Holders can verify if there are any Unclaimed/Unpaid Amounts due to them and lying in the Unpaid Distribution Account or Unpaid Interest Account or has been transferred to IPEF.

4.2. Format for submission of claim and list of documents:

a) Unitholders can submit a claim for Unpaid/Unclaimed Amount in the format prescribed in **Part A** of **Annexure A** of this Policy.

b) Debenture Holders can submit a claim for the Unpaid/Unclaimed NCD Amount in the format prescribed in **Part C** of **Annexure A** of this policy.

4.3. Manner of submission of documents: Upon searching, if a Unitholder or Debenture Holder discovers any Unpaid/Unclaimed Amounts due to them, the Unitholder or Debenture Holder is required to furnish a duly executed form and the relevant details along with the supporting documents specified in **Annexure A (Part A or Part C, as applicable)** of this Policy to the Investment Manager and RTA, at compliance@maplehighways.com with a copy to maplehighways.invit@kfintech.com

5. APPROVAL OR REJECTION OF CLAIMS

The Investment Manager shall, within 30 days of receipt of a claim application from a Unitholder or Debenture Holder or complete information as called upon from the Unitholder or Debenture Holder, remit the payment to the Unitholder or Debenture Holder using electronic modes for funds transfer.

In case the unclaimed amount has been transferred to the IPEF, the Investment Manager shall, within 30 days of receipt of a claim application from a Unitholder or Debenture Holder or complete information as called upon from the Unitholder or Debenture Holder, remit the relevant amount to the Unitholder or the Debenture Holder in the manner set out above, and thereafter make an application to IPEF for refund/reimbursement of amount so remitted in the manner prescribed by the SEBI.

On the occurrence of the following circumstances, the Investment Manager will reject the claim:

a) if the claim has been previously processed or settled;

b) if the claim is unspecific or incorrect; or

c) if the Unitholder or Debenture Holder fails to provide additional details within 30 days from the receipt of communication from the Investment Manager directing the Unitholder or Debenture Holder to furnish such information or to rectify such defects or incompleteness or to re-submit such application or documents (as set out in Paragraph 6 of this Policy).

However, rejection of the claim does not prevent the Unitholder or Debenture Holder from filing a fresh claim.

Further, in case of any queries or grievances relating to the claim, the Unitholder or Debenture Holder may contact the Nodal Officer by e-mail on compliance@maplehighways.com or telephone at 022 6817 6666.

6. FURNISHING OF INFORMATION FOR DEFECTS OR INCOMPLETENESS:

In case any further information is required or if any defects or incompleteness is found in the documents upon examination by the Investment Manager, the relevant Unitholder or Debenture Holder shall be required to provide additional information, rectify defects or incompleteness or re-submit such application or documents within

30 days from the date of receipt of such communication from the Investment Manager, made through e-mail or other written communication.

If the Unitholder or Debenture Holder fails to provide the additional details sought within 30 days from the date of receipt of communication from the Investment Manager, the claim will be rejected, and the Unitholder or Debenture Holder will be required to file a fresh claim.

7. PROCESS OF CLAIM BY THE LEGAL HEIR/ SUCCESSOR/NOMINEE

The provisions in respect of the Unitholder or Debenture Holder shall apply, mutatis mutandis, to the legal heir/ successor/ nominee of such Unitholder or Debenture Holder. The legal heir/ successor/ nominee shall also be required to provide additional documentation as specified under the LODR Regulations (set out in **Part B or PART D of Annexure A** of this Policy, as applicable) and such other documents as may be required under Applicable Law, for the transmission of Units or NCDs and/or the corresponding claim thereon, as applicable.

They are required to furnish to the Investment Manager and RTA, the duly executed form and relevant details along with the supporting documents set out in **Annexure A (Part A and Part B** or **Part C and Part D)** of this Policy to compliance@maplehighways.com with a copy to maplehighways.invit@kfintech.com

8. PROCESSING OF CLAIMS IN SPECIAL CIRCUMSTANCES

In case the Trust is part of a scheme of arrangement, amalgamation, merger, etc., the resultant entity shall become liable to discharge the obligations of the Trust, in respect of Unpaid/Unclaimed Amounts and Unpaid/Unclaimed NCD Amounts.

9. MAINTENANCE OF RECORDS

The Investment Manager (on behalf of the Trust) shall preserve information pertaining to the Unpaid/Unclaimed Amounts of the Unitholders or Debenture Holders, including relevant documentation. The Investment Manager (on behalf of the Trust) shall furnish the necessary information, as and when called for by the SEBI.

10. AMENDMENTS AND REVIEW

In case of any change in Applicable Law, the Investment Manager shall, as soon as possible, amend the Policy to bring it in line with Applicable Law, and until such amendment, such change in Applicable Law shall prevail and this Policy shall stand deemed amended from the effective date of such change in Applicable Law, including any amendment to the InvIT Regulations, without any further action from the Investment Manager or approval of the Unitholders.

ANNEXURE A

Application cum Undertaking

PART A

(To be furnished by the Unitholder to the Investment Manager of the Trust *along with supporting documents when submitting the claim for unpaid amounts)*

Subject: Regarding Unpaid/Unclaimed Amounts

Dear Sir/Madam,

Please see below the details regarding Unpaid/Unclaimed Amounts due to me:

Category of Claimant *(Individual or Others)*	
Name of the Claimant *(first name, middle name, last name)*	
Whether the claimant is legal heir / successor / nominee	
Father's/Mother's name *(first name, middle name, last name)*	
Date of birth	
Name of the InvIT:	
Permanent Account Number (PAN) (mandatory in case of Indian national)	
Aadhaar Number or passport / OCI / PIO Card no. (in case of NRI / Foreigners)	
Address	
Mobile Number (with code)	
Email ID	
DPID / Client ID	
Details regarding Unpaid/Unclaimed Amounts	1. Category- Interest/ Distribution/Any other: 2. Date when the amount became due: 3. Amount due (in INR) (including interest, if any): 4. Quarter to which the Unpaid/Unclaimed Amounts pertain to: 5. Financial Year to which the Unpaid/Unclaimed Amounts pertain to: 6. Reason for non-receipt:
Account from which claim is being made: *(Unpaid Distribution Account or Investor Protection and Education Fund)*	

Bank details for initiating direct credit of Unpaid/Unclaimed Amounts	1. Name of the Bank: 2. Branch Address: 3. Branch Code: 4. Account type: 5. Account number: 6. IFSC Code:

I solemnly declare that whatever is stated herein above is true and correct.

Please attach the following documents with this application:

1. Declaration that the above claim has not been made earlier or received refund.
2. Original demand draft to the address communicated by the RTA.
3. Copy of self-attested proof of identity:
    a) Aadhaar Card and PAN Card of the claimant and if there are joint holders, of all joint holders.
    b) Passport, OCI, PIO, duly apostatized as per the laws of their country, in case of foreigners and NRI.
4. Copy of self-attested proof of address (not older than two months):
    a) Aadhar Card, any other valid proof issued by the government clearly mentioning the address of the claimant, or any latest utility bill, not older than two months, of the claimant and if there are joint holders, of all joint holders.
    b) Passport, OCI Card, PIO Card, any other valid proof issued by the government clearly mentioning the address of the claimant, or any latest utility bill, not older than two months, all duly apostilled as per the laws of their country, in case of foreigners and NRI.
5. Proof of entitlement of units of the Trust.
6. Cancelled cheque for the bank account where payment is to be made (payment will be credited to the bank account registered with demat account).
7. Copy of updated client master list of demat account of the claimant.
8. An indemnity Bond by the claimant, executed on a non-judicial stamp paper of appropriate value as provided under the Stamp Act of respective state.

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Signature of the Unitholder

PART B

In addition to the above, the following documents needs to be provided by the legal heir / successor / nominee of the Unitholders:

I. In case of Registered Nominee - The claimant is required to register transmission with the Investment Manager by providing the following documents as per SEBI Master Circular:

a) Duly signed transmission request form *(form ISR-5)* by the nominee, along with KYC documents

b) Original death certificate of the Unitholder or copy of death certificate attested by the nominee subject to verification with the original or copy of death certificate duly attested by a notary public or by a gazetted officer.

c) self-attested copy of the PAN card of the nominee.

II. In case of legal heir/ successor, where no nomination has been made

a) Duly signed transmission request form ISR-5 by the legal heir/ claimant, along with his KYC documents;

b) Original death certificate of the Unitholder or copy of death certificate attested by the legal heir/ claimant subject to verification with the original or copy of death certificate duly attested by a notary public or by a gazetted officer;

c) a notarized affidavit from all legal heir(s)/claimant(s) made on non-judicial stamp paper of appropriate value, to the effect of identification and claim of legal ownership to the units;

In case the legal heir(s) / successor(s) are named in the succession certificate or probate of will or will or letter of administration or legal heirship certificate (or its equivalent certificate issued by a competent government authority), a notarized affidavit from such legal heir(s) / successor(s) alone shall be sufficient.

d) self-attested copy of the PAN card of the legal heir(s)/claimant(s); and

e) Copy of Succession Certificate/ Legal Heir Certificate/ Will/ Probate of Will or letter of administration etc., attested by the claimant, subject to verification with the original or duly attested by a notary public or by a gazetted officer.

Provided that in a case where a copy of will or a legal heirship certificate or its equivalent certificate issued by a competent government authority is submitted, the same shall be accompanied with a notarized indemnity bond from the legal heir(s)/claimant(s) to whom the units are transmitted, in the format specified by the SEBI.

Provided further that in a case where a copy of legal heirship certificate or its equivalent certificate issued by a competent government authority is submitted, the same shall also be accompanied with a no-objection from all non-claimants, duly attested by a notary public or by a gazetted officer, stating that they have relinquished their rights to the claim for transmission of units.

III. In case the market value of units of the Trust as on the date of submission of claim is up to INR 15 Lakhs (where the units held in demat mode) and where the documents set out above are not available, the legal heir(s)/claimant(s) may submit the following documents-

a) No Objection Certificate from all legal heirs(s), or copy of family settlement deed executed by all the legal heir(s), duly attested by a notary public or by a gazetted officer; and

b) Notarized Indemnity Bond made on non-judicial stamp paper of appropriate value indemnifying the Trust in the format specified by the SEBI.

Note: The formats and the documents required serve as an indication in accordance with the relevant regulations, and is subject to the amendments to such regulations and circulars issued thereunder. Additionally, upon submission, the Nodal Officer will review the format and the documents provided and ascertain whether further requirements are necessary.

PART C

APPLICATION CUM UNDERTAKING

(To be furnished by the Debenture Holder to the Investment Manager of the Trust along with supporting documents when submitting the claim for unpaid amounts)

Subject: Regarding Unpaid/Unclaimed Interest Amounts of Non-Convertible Debentures of Maple Infrastructure Trust

Dear Sir/Madam,

Please see below the details regarding Unpaid/Unclaimed Amounts due to me:

Category of Claimant *(Individual or Others)*	
Name of the Claimant *(first name, middle name, last name)*	
Whether the claimant is legal heir / successor / nominee	
Father's/Mother's name *(first name, middle name, last name)*	
Date of birth	
Name of the InvIT:	
Permanent Account Number (PAN) (mandatory in case of Indian national)	
Aadhaar Number or passport / OCI / PIO Card no. (in case of NRI / Foreigners)	
Address	
Mobile Number (with code)	
Email ID	
ISIN	
DP ID / Client ID	
Details regarding Unpaid/Unclaimed NCD Amounts	1. Category- Interest/ Redemption proceeds/Any other: 2. Date when the amount became due: 3. Amount due (in INR) (including interest, if any): 4. Quarter to which the Unpaid/Unclaimed Amounts pertain to: 5. Financial Year to which the Unpaid/Unclaimed Amounts pertain to: 6. Reason for non-receipt:
Account from which claim is being made: *(Unpaid Interest Account or Investor Protection and Education Fund)*	

Bank details for initiating direct credit of Unpaid/Unclaimed Amounts	1. Name of the Bank: 2. Branch Address: 3. Branch Code: 4. Account type: 5. Account number: 6. IFSC Code:

I solemnly declare that whatever is stated herein above is true and correct.

Please attach the following documents with this application:

1. Declaration that the above claim has not been made earlier or received refund.
2. Original demand draft to the address communicated by the RTA.
3. Copy of self-attested proof of identity:
    a) Aadhaar Card and PAN Card of the claimant and if there are joint holders, of all joint holders.
    b) Passport, OCI, PIO, duly apostatized as per the laws of their country, in case of foreigners and NRI.
4. Copy of self-attested proof of address (not older than two months):
    a) Aadhar Card, any other valid proof issued by the government clearly mentioning the address of the claimant, or any latest utility bill, not older than two months, of the claimant and if there are joint holders, of all joint holders.
    b) Passport, OCI Card, PIO Card, any other valid proof issued by the government clearly mentioning the address of the claimant, or any latest utility bill, not older than two months, all duly apostilled as per the laws of their country, in case of foreigners and NRI.
5. Proof of entitlement of NCDs of the Trust.
6. Cancelled cheque for the bank account where payment is to be made (payment will be credited to the bank account registered with demat account).
7. Copy of updated client master list of demat account of the claimant.
8. An indemnity Bond by the claimant, executed on a non-judicial stamp paper of appropriate value as provided under the Stamp Act of respective state.

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Signature of the Debenture Holder

PART D

In addition to the above, the following documents need to be provided by the legal heir / successor / nominee of the Debenture Holders:

I. **In case of Registered Nominee -** The claimant is required to register transmission with the Investment Manager by providing the following documents:

a) Duly signed transmission request form *(form ISR-5)* by the nominee, along with KYC documents

b) Original death certificate of the Debenture Holder or copy of death certificate attested by the nominee subject to verification with the original or copy of death certificate duly attested by a notary public or by a gazetted officer.

c) Self-attested copy of the PAN card of the nominee.

II. **In case of legal heir/ successor, where no nomination has been made**

a) Duly signed transmission request form ISR-5 by the legal heir/ claimant, along with KYC documents;

b) Original death certificate of the Debenture Holder or copy of death certificate attested by the legal heir/ claimant subject to verification with the original or copy of death certificate duly attested by a notary public or by a gazetted officer;

c) A notarized affidavit from all legal heir(s)/claimant(s) made on non-judicial stamp paper of appropriate value, to the effect of identification and claim of legal ownership to the NCDs;

In case the legal heir(s) / successor(s) are named in the succession certificate or probate of will or will or letter of administration or legal heirship certificate (or its equivalent certificate issued by a competent government authority), a notarized affidavit from such legal heir(s) / successor(s) alone shall be sufficient.

d) Self-attested copy of the PAN card of the legal heir(s)/claimant(s); and

e) Copy of Succession Certificate/ Legal Heir Certificate/ Will/ Probate of Will or letter of administration etc., attested by the claimant, subject to verification with

the original or duly attested by a notary public or by a gazetted officer. [***Note to MIT: Please confirm***]

Provided that in a case where a copy of will or a legal heirship certificate or its equivalent certificate issued by a competent government authority is submitted, the same shall be accompanied with a notarized indemnity bond from the legal heir(s)/claimant(s) to whom the NCDs are transmitted, in the format specified by the SEBI.

Provided further that in a case where a copy of legal heirship certificate or its equivalent certificate issued by a competent government authority is submitted, the same shall also be accompanied with a no-objection from all non-claimants, duly attested by a notary public or by a gazetted officer, stating that they have relinquished their rights to the claim for transmission of units.

III. In case the market value of NCDs of the Trust as on the date of submission of claim is up to INR 15 Lakhs (where the NCDs held in demat mode) and where the documents set out above are not available, the legal heir(s)/claimant(s) may submit the following documents-

a) No Objection Certificate from all legal heirs(s), or copy of family settlement deed executed by all the legal heir(s), duly attested by a notary public or by a gazetted officer; and

b) Notarized Indemnity Bond made on non-judicial stamp paper of appropriate value indemnifying the Trust in the format specified by SEBI.