

The following definitions/terms apply throughout the Scheme Information Document (SID) / Key Information Memorandum (KIM) and Statement of Additional Information of Helios Mutual Fund, unless the context requires otherwise:

#### A. Definitions

<b>ADRs and GDRs</b>	American Depository Receipts (ADRs) are negotiable certificates issued to represent a specified number of shares (or one share) in a foreign stock that is traded on a U.S. exchange. ADRs are denominated in U.S. dollars. Global Depository Receipts (GDRs) are negotiable certificates held in the bank of one country.
<b>Allotment Date</b>	The date on which allotment of the scheme unit is made to the successful applicants from time to time and includes allotment made pursuant to the New Fund Offer.
<b>Asset Management Company or AMC or Investment Manager</b>	Helios Capital Asset Management (India) Private Limited, the Asset Management Company incorporated under the Companies Act, 2013 and approved by SEBI to act as an Asset Management Company/Investment Manager to the schemes of Helios Mutual Fund.
<b>Application Form / Key Information Memorandum (KIM)</b>	A form meant to be used by an investor to open a folio and/or purchase Units in the Scheme. Any modifications to the Application Form will be made by way of an addendum, which will be attached thereto. On issuance of such addendum, the Application Form will be deemed to be updated by the addendum.
<b>Applicable NAV (for ongoing transactions in the Scheme)</b>	The Net Asset Value applicable for purchases / redemptions / switches etc., based on the Business Day and relevant cut-off times on which the application is accepted at an Investor Service Centre.
<b>Applications Supported by Blocked Amount or ASBA</b>	An application containing an authorization given by the Investor to block the Amount” or “ASBA” application money in his specified bank account towards the subscription of Units offered during the NFO of the Scheme. If an investor is applying through ASBA facility, the application money towards the subscription of Units shall be debited from his specified bank account only if his/her application is selected for allotment of Units.
<b>ARN Code</b>	Broker Code/ Distributor Code
<b>Beneficial Owner</b>	As per SEBI Master Circular on Anti-Money Laundering (AML) Standards and Combating the Financing of Terrorism (CFT) dated February 03, 2023, as amended from time to time, Beneficial Owner has been defined as a natural person/s who ultimately own, control or influence a client and/or persons on whose behalf a transaction is being conducted, which includes persons who exercise ultimate effective control over a legal person or arrangement.
<b>Business Day</b>	A day other than: <ul style="list-style-type: none"> <li>(1) Saturday and Sunday and / or</li> <li>(2) a day on which the Bombay Stock Exchange Limited and/or National Stock Exchange of India Limited and/or Reserve Bank of India and/or Banks in Mumbai are closed and / or</li> <li>(3) a day on which the Sale and/or Redemption and or switches of Units is suspended by the Trustee/AMC and or</li> <li>(4) a day on which there is no RBI clearing / settlement of securities and / or</li> <li>(5) a book closure period as may be announced by the Trustees / AMC and / or</li> </ul>

	<p>(6) a day on which normal business cannot be transacted due to storms, floods, bandhs, strikes or such other events as the AMC may determine from time to time.</p> <p>It may be noted that the days when the banks in any location where the AMC's Investor Service Centers are located, are closed due to a local holiday, such days will be treated as non-Business Days at such centers for the purposes of accepting fresh subscriptions. However, if the Investor Service Center in such locations is open on such local holidays, then redemption and switch requests will be accepted at those centers, provided it is a Business Day for the Scheme on an overall basis.</p> <p>Subject to the provisions of SEBI (Mutual Funds) Regulations, 1996 as amended from time to time and circulars issued thereunder, the Trustee/AMC reserves the right to declare any day as a business day/working day or otherwise at any or all investor Service Centers, by way of notification on website.</p> <p>Subject to the provisions of SEBI (Mutual Funds) Regulations, 1996 as amended from time to time and circulars issued thereunder, the AMC reserves the right to modify the definition of 'Business Day'.</p>
<b>Call Option</b>	<p>Call option is a financial contract between two parties, the buyer and the seller of the option. The call allows the buyer the right (but not the obligation) to buy a financial instrument (the underlying instrument) from the seller of the option at a certain time for a certain price (the strike price). The seller assumes the corresponding obligations.</p>
<b>Clearing Member or CM</b>	<p>Clearing Members are members of the Clearing Houses/Clearing Corporations who facilitate settlement of trades done on stock exchanges.</p>
<b>Closing NAV</b>	<p>The Closing NAV of the business day shall be the NAV of the Scheme/Plan(s)/Option(s) computed and declared by the AMC on any given business day.</p>
<b>Consolidated Account Statement / CAS</b>	<p>Consolidated Account Statement is a statement containing details relating to all the transactions across all mutual funds based on common PAN, viz. purchase, redemption, switch, pay-out of IDCW, reinvestment of IDCW, Systematic Investment Plan, Systematic Withdrawal Plan, Systematic Transfer Plan and bonus transactions, etc.</p> <p>This statement will be issued to dormant accounts/folios on a half-yearly basis and to investors in whose folios any transaction has taken place during a month, on a monthly basis.</p>
<b>Credit Event (With respect to creation of a Segregated Portfolio)</b>	<p>Credit Event refers to issuer level downgrade in credit rating by a SEBI registered Credit Rating Agency (CRA), as under:</p> <ol style="list-style-type: none"> <li>Downgrade of a debt or money market instrument to 'below investment grade', or</li> <li>Subsequent downgrades of the said instruments from 'below investment grade', or</li> <li>Similar such downgrades of a loan rating; or</li> </ol> <p>In case of difference in rating by multiple CRAs, the most conservative rating shall be considered.</p> <p>In case of unrated debt or money market instruments of an issuer that does not have any outstanding rated debt or money market instruments, actual default of either the interest or principal amount by the issuer of such instruments shall be considered as a Credit Event for creation of Segregated Portfolio.</p>

	Note: The AMC may create a Segregated Portfolio, in case of a Credit Event as above. Creation of Segregated Portfolio shall be optional and at the discretion of the AMC.
<b>Credit Rating Agency</b>	A credit rating agency registered with Securities and Exchange Board of India under SEBI (Credit Rating Agencies) Regulations, 1999 as amended from time to time.
<b>Custodian</b>	A person who has been granted a certificate of registration to carry on the business of custodian of securities under the Securities and Exchange Board of India (Custodian of Securities) Regulations, 1996, which for the time being is SBI-SG Global Securities Services Pvt. Ltd., Mumbai, or any other custodian who is approved by the Trustee.
<b>Cut-off time</b>	Cut off Time in relation to Subscription/Switch-in and Redemption/Switch-out of units means the outer limits of timings on a particular Business Day which are relevant for determination of Applicable NAV that is to be applied for the transaction.
<b>Debt Securities / Fixed Income Securities</b>	Debt Securities created and issued by, inter alia, Central Government, State Government, Local Authorities, Municipal Corporations, Public Sector Undertaking, Private Sector companies/enterprises, Financial Institutions, Bodies Corporate, Unincorporated SPVs and any other entities which may be recognized/permitted, which yield at fixed or variable rate by way of interest, premium, discount or a combination of any of them.
<b>Dematerialization / Demat</b>	The process of converting physical units (account statements) into an electronic form. Units once converted into dematerialized form are held in a Demat account and are freely transferable.
<b>Depository</b>	A depository as defined in the Depositories Act, 1996 and includes National Securities Depository Limited (NSDL) and Central Securities Depository Limited (CDSL).
<b>Depository Participant / DP</b>	Depository Participant (DP) is an agent of the Depository who acts like an intermediary between the Depository and the investors. DP means a person registered as such under subsection (1A) of section 12 of the Securities and Exchange Board of India Act, 1992, to offer depository-related services.
<b>Depository Records</b>	Depository Records as defined in the Depositories Act 1996 (22 of 1996) includes the records maintained in the form of books or stored in a computer or in such other form as may be determined by the said Act from time to time.
<b>Derivative</b>	A financial instrument, traded on or off an exchange, the price of which is directly dependent upon (i.e., "derived from") the value of one or more underlying securities, equity indices, debt instruments, commodities, other derivative instruments, or any agreed upon pricing index or arrangement (e.g., the movement over time of the Consumer Price Index or freight rates) etc. is known as a derivative. Derivatives involve the trading of rights or obligations based on the underlying product, but do not directly transfer property/assets.
<b>Designated Collection Center / Investor Service Centers / ISCs</b>	Such service centers/branches or representative offices of Registrar and Transfer Agent or its associates or such other centers / offices / Official Points of Acceptance of transactions as may be designated by the AMC from time to time for collection of subscriptions and / or redemptions and / or switches in the Scheme. For details, please refer to the application form/SAI and/or website of the Mutual Fund.
<b>Direct Plan</b>	Direct Plan is a plan available for investors who purchase/subscribe units in a scheme directly with the Fund i.e. investments / applications not routed through the Distributor.

<b>Distributor</b>	Such persons / firms / companies / corporates who fulfill the criteria laid down by SEBI / AMFI from time to time and empaneled by the AMC to distribute / sell / market the Schemes of the Fund.
<b>IDCW</b>	<p>Income distribution cum Capital withdrawal on the units. Under the IDCW option, the Trustee may decide at their discretion to distribute by way of IDCW, the surplus available, if any, to the Unitholders.</p> <p>Investors may please note that amounts distributed under the Income Distribution cum Capital Withdrawal options, can be made out of investors capital (Equalization Reserve), which is part of sale price that represents realized gains.</p>
<b>Exit Load</b>	<p>A charge paid by the investor at the time of exiting from the Scheme.</p> <p>Exit load is not applicable for Segregated Portfolio, if any.</p>
<b>Equity related securities</b>	Equity related instruments include convertible debentures, convertible preference shares, warrants carrying the right to obtain equity shares, equity derivatives, units of Real Estate Investment Trust and such other instrument as may be specified by SEBI from time to time.
<b>Floating Rate Instruments</b>	<p>Floating rate instruments are debt / money market instruments issued by Central / State Governments, Corporates, PSUs etc. with interest rates that are reset periodically. The periodicity of interest reset could be daily, monthly, annually or any other periodicity that may be mutually agreed between the issuer and the Fund.</p> <p>Floating rate instruments can be synthetically created by swapping Money Market Instruments &amp; Fixed Rate Debt Instruments for floating rate returns. The interest payable on the instruments could also be in the nature of a fixed spread over benchmark yields.</p>
<b>Foreign Portfolio Investor / FPI</b>	An entity registered with designated depository participant under the Securities and Exchange Board of India (Foreign Portfolio Investors) Regulations, 2019 as amended from time to time.
<b>Foreign Securities / Overseas Securities</b>	<p>In terms of Para 12.19.3 of the Master Circular, following are for permissible overseas/foreign investments:</p> <ol style="list-style-type: none"> <li>i. ADRs/ GDRs issued by Indian or foreign companies</li> <li>ii. Equity of overseas companies listed on recognized stock exchanges overseas</li> <li>iii. Initial and follow-on public offerings for listing at recognized stock exchanges overseas</li> <li>iv. Foreign debt securities in the countries with fully convertible currencies, short term as well as long term debt instruments with rating not below investment grade by accredited/registered credit rating agencies</li> <li>v. Money market instruments rated not below investment grade</li> <li>vi. Repos in the form of investment, where the counterparty is rated not below investment grade; repos should not however, involve any borrowing of funds by mutual funds</li> <li>vii. Government securities where the countries are rated not below investment grade</li> <li>viii. Derivatives traded on recognized stock exchanges overseas only for hedging and portfolio balancing with underlying as securities</li> <li>ix. Short term deposits with banks overseas where the issuer is rated not below investment grade</li> <li>x. Units/securities issued by overseas mutual funds or unit trusts registered with overseas regulators and investing in (a) aforesaid securities, (b) Real Estate Investment Trusts (REITs) listed in recognized stock</li> </ol>

	<p>exchanges overseas or (c) permitted unlisted overseas securities (not exceeding 10% of their net assets).</p> <p>xi. Such other security / instrument as stipulated by SEBI / RBI / other Regulatory Authority from time to time.</p>
<b>Fund or Mutual Fund</b>	Helios Mutual Fund, a trust set up under the provisions of the Indian Trusts Act, 1882 and registered with SEBI under the Securities and Exchange Board of India (Mutual Funds) Regulations, 1996 vide Registration No. MF/079/23/05 dated August 10, 2023.
<b>Gilt or Government Securities</b>	A security created and issued by the Central Government or a State Government for the purpose of raising a public loan or for any other purpose as may be notified by the concerned Government in the Official Gazette and having one of the forms mentioned in section 3 of Government Securities Act, 2006 and includes Treasury Bills, Cash Management Bills, State Development Loans and UDAY Bonds.
<b>Income Distribution Cum Capital Withdrawal Transfer Option (IDCW Transfer)</b>	The facility given to unit holders to automatically invest the IDCW by eligible source scheme into eligible target scheme of the Mutual Fund.
<b>Investment Management Agreement (IMA)</b>	The Agreement dated March 13, 2023, entered into between Helios Trustee Private Limited and Helios Capital Asset Management (India) Private Limited as amended from time to time.
<b>“InvIT” or “Infrastructure Investment Trust”</b>	“InvIT” or “Infrastructure Investment Trust” shall have the meaning assigned in clause (za) of sub-regulation (1) of regulation 2 of the Securities and Exchange Board of India (Infrastructure Investment Trusts) Regulations, 2014.
<b>Main Portfolio</b>	Scheme portfolio excluding the Segregated Portfolio.
<b>Market Capitalization</b>	<p>Market value of a listed company is calculated by multiplying its current market price by number of its shares outstanding.</p> <p>The investment universe of “Large Cap” “Mid Cap” and “Small Cap” shall comprise of companies as defined by SEBI from time to time. The same are as follows:</p> <ul style="list-style-type: none"> <li>• Large Cap: 1st -100th company in terms of full market capitalization</li> <li>• Mid Cap: 101st -250th company in terms of full market capitalization</li> <li>• Small Cap: 251st company onwards in terms of full market capitalization</li> </ul> <p>In order to implement the above categorization, if a stock is listed on more than one recognized stock exchange, an average of full market capitalization of the stock on all such stock exchanges will be computed. In case a stock is listed on only one of the recognized stock exchanges, the full market capitalization of that stock on such an exchange will be considered. While preparing the single consolidated list of stocks, average full market capitalization of the previous six months of the stocks shall be considered.</p> <p>Mutual Fund would be required to adopt the list of stocks prepared by AMFI, which would be updated every six months (based on the data as on the end of June and December of each year) within 5 calendar days from the end of 6 months period. Subsequent to any updates in the list, Mutual Fund would have to rebalance their portfolios (if required) in line with the updated list, within a period of one month. For newly listed stocks, the list shared by AMFI on a monthly basis would be followed to determine the market capitalization.</p>

<b>Master Circular</b>	Master Circular for Mutual Funds – Circular no. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024. A compilation of various circulars issued by SEBI till March 31, 2024, as amended from time to time.
<b>Money Market Instruments</b>	Commercial papers, commercial bills, treasury bills, Government securities having an unexpired maturity upto one year, call or notice money, certificate of deposit, usance bills, Tri-party REPO (TREPS) and any other like instruments as specified by the Reserve Bank of India from time to time.
<b>NAV / Net Asset Value</b>	Net Asset Value of the Units of the Scheme, Plan(s) (including Options therein) calculated on every Business Day ( in case of Liquid/Overnight category scheme, NAV shall also be calculated and disclosed at the close of a holiday immediately preceding a Business Day) in the manner provided in the Scheme Information Document or as may be prescribed by Regulations from time to time.
<b>Non-Resident Indian / NRI</b>	A person resident outside India, who is a citizen of India or is a person of Indian origin, as per the meaning assigned to the term under the Foreign Exchange Management (Investment in firm or proprietary concern in India) Regulations, 2000.
<b>New Fund Offer / NFO</b>	The offer for Purchase of Units at the inception of the Scheme, available to the investors during the NFO Period.
<b>Ongoing Offer</b>	Offer of Units under the Scheme when it becomes open ended after the closure of the New Fund Offer period.
<b>Person of Indian Origin</b>	A citizen of any country other than Bangladesh or Pakistan, if (a) he/she at any time held an Indian passport; or (b) he/she or either of his/her parents or any of his/her grandparents was a citizen of India by virtue of the Constitution of India or the Citizenship Act, 1955 (57 of 1955); or (c) the person is a spouse of an Indian citizen or a person referred to in subclause (a) or (b).
<b>RBI</b>	Reserve Bank of India, established under the Reserve Bank of India Act, 1934, as amended from time to time.
<b>Register of Unitholders</b>	Register of unitholders for the purposes of distribution of amount under IDCW option shall mean the Statement of Beneficiary Position as may be received from the Depositories on the record date (in case of units held in demat form) and the records of unitholders maintained by the Registrar and Transfer Agent in case of units not held in electronic (demat) form.
<b>Regular Plan</b>	Regular Plan This Plan is for investors who wish to route their investment through any distributor.
<b>R&amp;T Agent / Registrar / RTA</b>	<p><b>Registrar and Transfer Agent:</b> Computer Age Management Services Limited (CAMS), registered under the SEBI (Registrars to an Issue and Share Transfer Agents) Regulations, 1993, has been appointed and is currently acting as Registrar for the Scheme. The Registrar is registered with SEBI under registration No: INR000002813 with its registered address at New No. 10. Old No. 178, Opp. to Hotel Palm Grove, MGR Salai (K.H. Road), Chennai - 600 034.</p> <p>As Registrar to the Scheme, CAMS will handle communications with investors, perform data entry services and dispatch Account Statements. The AMC and the Trustee have satisfied themselves that the Registrar can provide the services required and have adequate facilities and the system capabilities.</p>
<b>“REIT” or “Real Estate Investment Trust”</b>	“REIT” or “Real Estate Investment Trust” shall have the meaning assigned in clause (zm) of sub-regulation 1 of regulation 2 of the Securities and Exchange Board of India (Real Estate Investment Trusts) Regulations, 2014.
<b>Repo / Reverse repo</b>	Sale / Purchase of Government Securities as may be allowed by RBI from time to time with simultaneous agreement to repurchase / resell them at a later date.

<b>Repurchase / Redemption</b>	Repurchase / redemption of Units of the Scheme from the investor.
<b>Repurchase / Redemption Price</b>	The price, being Applicable NAV less Exit Load as applicable, at which the Units can be redeemed by the Unitholders and calculated in the manner provided in the Scheme Information Document.
<b>Risk –o –meter</b>	Risk-o-meter forms part of the Product labeling and depicts Risk level of the scheme. The risk-o-meter of the scheme shall be in accordance with Para 17.4 of the Master Circular, as amended from time to time, and the same shall be evaluated and updated on a monthly basis.
<b>Sale / Purchase / Subscription</b>	Sale / purchase / subscription of Units of the Scheme by the investor.
<b>Sale / Purchase / Subscription Price</b>	The price, being face value / Applicable NAV, as the case may be, at which the Units can be purchased by the Unitholders and calculated in the manner provided in the Scheme Information Document.
<b>Scheme</b>	Name of the Scheme as mentioned in the SID / offered by Helios Mutual Fund (including, as the context permits, the Plans / Options / Sub-options under Main / Segregated/Total Portfolio)
<b>Scheme Information Document (SID)</b>	The document issued by the Mutual Fund, offering units of the Scheme of the Mutual Fund, for subscription.
<b>SEBI</b>	Securities and Exchange Board of India established under Securities and Exchange Board of India Act, 1992, as amended from time to time.
<b>SEBI Regulations or Regulations</b>	Securities and Exchange Board of India (Mutual Funds) Regulations, 1996 as amended from time to time, including by way of circulars or notifications issued by SEBI, the Government of India or RBI.
<b>Securities</b>	As defined under Section 2(h) of the Securities Contracts (Regulations) Act, 1956 of India; and also include shares, stocks, bonds, debentures, warrants, instruments, obligations, money market instruments, debt instruments or any financial or capital market instrument of whatsoever nature made or issued by any statutory authority of body corporate, incorporated or registered by or under any law; or any other securities, assets or such other investments as may be permissible from time to time under the regulations.
<b>Segregated Portfolio</b>	A portfolio, comprising of debt or money market instrument affected by a Credit Event that has been segregated in the Scheme.  Note: Creation of Segregated Portfolio shall be optional and at the discretion of the AMC.
<b>Self-Certified Syndicate Bank / SCSB</b>	Self-Certified Syndicate Bank means a bank registered with SEBI to offer the facility of applying through the ASBA process. ASBAs can be accepted only by SCSB's whose names appear in the list of SCSBs as displayed by SEBI on its website www.sebi.gov.in.
<b>Source Scheme</b>	Source Scheme means the Scheme of the Fund from which the investor is seeking to switch-out his investments/units to enable switch-in under the Target Scheme.
<b>Sponsor or Settlor</b>	Helios Capital Management Pte. Ltd., Singapore.
<b>Statement of Additional Information / SAI</b>	The document issued by Helios Mutual Fund containing details of Helios Mutual Fund, its constitution, and certain tax, legal and general information. SAI is legally a part of the Scheme Information Document.
<b>Switch</b>	Sale of a Unit(s) in one Scheme / Plan(s) / Option(s) against purchase of a Unit(s) in another Scheme / Plan(s) / Option(s).
<b>Stock Exchange Platform for Mutual Funds</b>	Mutual fund unit's online transaction platform offered by NSE and BSE respectively. The transactions carried out on the above platform(s) shall be subject to such guidelines and directives as may be issued by the respective stock exchanges and also, SEBI (Mutual Funds) Regulations, 1996 and

	circulars / guidelines issued thereunder from time to time.
<b>Systematic Investment Plan (SIP)</b>	A plan enabling investor to invest in the Scheme on Weekly / Fortnightly / Monthly / Quarterly / other periodic basis. The AMC reserves the right to discontinue any of the frequencies or introduce SIPs at other frequencies such as daily / half yearly etc., as may be deemed appropriate by the AMC, from time to time.
<b>Systematic Transfer Plan (STP)</b>	A plan enabling investor to transfer lumpsum amounts / capital appreciation in the specific schemes of Helios Mutual Fund to other scheme(s) of the Fund by providing a standing instruction to transfer sums at predefined intervals. The AMC reserves the right to discontinue any of the frequencies or introduce STPs at other frequencies such as daily / half yearly etc., as may be deemed appropriate by the AMC, from time to time.
<b>Systematic Withdrawal Plan (SWP)</b>	A plan enabling investor to withdraw fixed amounts from the Scheme at predefined frequency by giving a single instruction. The AMC reserves the right to discontinue any of the frequencies or introduce SWPs at other frequencies such as daily / half yearly etc., as may be deemed appropriate by the AMC, from time to time.
<b>Target scheme</b>	Target scheme means the scheme of the Fund into which the investor is seeking to switch-in investments by switching out from Source scheme.
<b>Total Portfolio</b>	Scheme portfolio including the securities affected by the Credit Event.
<b>Transferor Scheme</b>	Transferor Scheme means open-ended schemes of Helios Mutual Fund and plans/Options thereunder from which the investor is seeking to transfer investments by way of Systematic Transfer Plan (STP)/ Dividend Transfer Plan/auto-switch/any other mandate as may be introduced from time to time, to another open-ended scheme (i.e. Transferee Scheme) of Helios Mutual Fund.
<b>Transferee Scheme</b>	Transferee Scheme means Open ended schemes of Helios Mutual Fund and plans/Options thereunder to which the investor is seeking to transfer investments from the Transferor Scheme by way of Systematic Transfer Plan (STP) /Dividend Transfer Plan/auto-switch/any other mandate as may be introduced from time to time.
<b>Tri-party Repo (TREPS)</b>	Repo contract where a third entity (apart from the borrower and lender), called a Tri-Party Agent, acts as an intermediary between the two parties to the repo to facilitate services like collateral selection, payment and settlement, custody and management during the life of the transaction.
<b>Trustee / Trustees / Trustee Company</b>	Helios Trustee Private Limited, a company set up under the Companies Act, 2013 and approved by SEBI to act as the Trustee for the schemes of Helios Mutual Fund.
<b>Trust Deed</b>	The Trust Deed dated March 01, 2023, made by and between the Sponsor/Settlor and the Trustees establishing Helios Mutual Fund, as amended from time to time.
<b>Trust Fund</b>	Amounts settled/contributed by the Sponsors towards the corpus of The Helios Mutual Fund and additions/accretions thereto.
<b>Unit</b>	The interest of an investor, which consists of one undivided share in the Net Assets of the Scheme.
<b>Unit holder or Unitholder or Investor</b>	A holder of Unit(s) in the Scheme of Helios Mutual Fund offered under the Scheme Information Document.
<b>Valuation Day</b>	Business Day.

<b>Words and Expressions used in the Scheme Information Document and not defined</b>	Same meaning as defined in the Regulations.
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## **B. Interpretation**

Except as otherwise expressly provided or unless the context otherwise requires:

- The terms defined in the SID/KIM/SAI include the plural as well as the singular.
- Pronouns having a masculine or feminine gender shall be deemed to include the other.
- All references to “US\$” refer to United States Dollars and “Rs. /INR” refer to Indian Rupees. A “Crore” means “ten million” and a “Lakh” means a “hundred thousand”.
- Words not defined here have the same meaning as defined in “the Regulations”.
- All references to timings relate to Indian Standard Time (IST).