

IMPORTANT DEFINITIONS OF THE TERMS USED IN SCHEME INFORMATION DOCUMENT AND/OR KEY INFORMATION DOCUMENT OF THE SCHEMES OF SAMCO MUTUAL FUND

| Particulars | Definitions |
|-----------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| “AMC” / “Asset Management Company” / “Investment Manager” | Samco Asset Management Private Limited, incorporated under the provisions of the Companies Act, 2013 and approved by Securities and Exchange Board of India to act as the Asset Management Company for the scheme(s) of Samco Mutual Fund. |
| “Applicable NAV” | The NAV applicable for purchase or redemption or switching of Units based on the time of the Business Day on which the application is time stamped. |
| “Business Day” | A day other than: (i) Saturday and Sunday; (ii) A day on which the banks in Mumbai and/or RBI are closed for business /clearing; (iii) A day on which the National Stock Exchange of India Ltd and / or BSE Limited, Mumbai are closed; (iv) A day which is a public and /or bank Holiday at an Investor Service Centre/ Official Point of Acceptance where the application is received; (v) A day on which Sale / Redemption / Switching of Units is suspended by the AMC; (vi) A day on which normal business cannot be transacted due to storms, floods, bandhs, strikes or such other events as the AMC may specify from time to time. The AMC, with the approval of the Trustee of the Scheme, reserves the right to change the definition of Business Day, in accordance with applicable regulations. |
| “Consolidated Account Statement or CAS” | Consolidated Account Statement is a statement containing details relating to all the transactions across all mutual funds viz. purchase, redemption, switch, Payout of Income Distribution cum Capital Withdrawal, Reinvestment of Income Distribution cum Capital Withdrawal, systematic investment plan, systematic withdrawal plan, systematic transfer plan transactions and holding at the end of the month. Further, in case of investors who hold demat account(s), CAS shall also include transaction in dematerialized securities across demat accounts of the investors and holding at the end of the month. |
| “Custodian” | 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 Deutsche Bank AG. |
| “Depository” | Depository as defined in the Depositories Act, 1996 (22 of 1996). |
| “Entry Load” or “Sales Load” | Load on Sale / Switch in of Units. |
| “Exit Load” or “Redemption Load” | Load on Redemption of Units. |
| “FII” | Foreign Institutional Investor, registered with SEBI under the Securities and Exchange Board of India (Foreign Institutional Investors) Regulations, 1995, as amended from time to time. |
| “GOI” | Government of India |
| “Holiday” | Holiday means the day(s) on which the banks (including the Reserve Bank of India) are closed for business or clearing or their functioning is affected due to a strike / bandh call made at any part of the country or due to any other reason. |
| “Investment | The agreement dated August 21, 2020 entered into between Samco Trustee Private |

| Particulars | Definitions |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Management Agreement” | Limited and Samco Asset Management Private Limited, as amended from time to time. |
| “Investor Service Centres” / “ISCs” | Offices of Samco Asset Management Private Limited or such other centres / offices as may be designated by the AMC from time to time. |
| “Load” | In the case of Redemption / Switch out of a Unit, the sum of money deducted from the Applicable NAV on the Redemption / Switch out (Exit Load) and in the case of Sale / Switch in of a Unit, a sum of money to be paid by the prospective investor on the Sale / Switch in of a Unit (Entry Load) in addition to the Applicable NAV. Presently, entry load cannot be charged by mutual fund schemes. |
| “Main Portfolio” | ‘Main Portfolio’ shall mean scheme portfolio excluding the segregated portfolio. |
| “Micro SIP” | Systematic Investment Plans (SIPs) where aggregate of installments in a year, does not exceed Rs. 50,000/- (per year per investor). |
| “Mutual Fund” / “the Fund” | Samco Mutual Fund, a trust set up under the provisions of the Indian Trusts Act, 1882. |
| “Net Asset Value” / “NAV” | Net Asset Value per Unit of the Scheme, calculated in the manner described in this Scheme Information Document or as may be prescribed by the SEBI (MF) Regulations from time to time. |
| “NRI” | A Non-Resident Indian or a Person of Indian Origin residing outside India. |
| “Official Points of Acceptance” | Places, as specified by AMC from time to time where application for Subscription / Redemption / Switch will be accepted on ongoing basis. |
| “Overseas Citizen of India” / “OCI” | Means a person registered as an Overseas Citizen of India Cardholder by the Central Government under section 7A of The Citizenship Act, 1955. |
| Politically Exposed Persons / PEPs | Politically Exposed Persons or PEPs are persons who are or have been entrusted with prominent public functions in a foreign country, e.g., Heads of States or of Governments, senior politicians, senior government/ judicial / military officers, senior executives of state-owned corporations, important political party officials, etc. In terms of SEBI Master Circular on Anti Money Laundering (AML and Combating Financing of Terrorism (CFT)- Obligations of Intermediaries under the Prevention of Money Laundering Act, 2002 and Rules Framed there-under, there are additional KYC norms specified for a PEP. It has also been specified that these additional norms shall also be applicable to the accounts of the family members or close relatives of PEPs. |
| “Person of Indian Origin” | A citizen of any country other than Bangladesh or Pakistan, if (a) he at any time held an Indian passport; or (b) he or either of his parents or any of his grandparents was a citizen of India by virtue of Constitution of India or the Citizenship Act, 1955 (57 of 1955); or (c) the person is a spouse of an Indian citizen or person referred to in sub-clause (a) or (b). |
| “QFI” | QFI means Qualified Foreign Investor who fulfils the following criteria: (i) Resident in a country that is a member of Financial Action Task Force (FATF) or a member of a group which is a member of FATF; and (ii) Resident in a country that is a signatory to IOSCO’s MMOU (Appendix A Signatories) or a signatory of a bilateral MOU with SEBI: Provided that the person is not resident in a country listed in the public statements issued by FATF from time to time on- (i) jurisdictions having a strategic Anti-Money Laundering/Combating the Financing of Terrorism (AML/CFT) deficiencies to which counter measures apply, (ii) jurisdictions that have not made sufficient progress in addressing the deficiencies or have not committed to an action plan developed with the FATF to address the deficiencies: Provided further such person is not resident in India. Provided further that such |

| Particulars | Definitions |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | person is not registered with SEBI as Foreign Institutional Investor or Sub-account or Foreign Venture Capital Investor. |
| "Rating" | Rating means an opinion regarding securities, expressed in the form of standard symbols or in any other standardized manner, assigned by a credit rating agency and used by the issuer of such securities, to comply with any requirement of the SEBI (Credit Rating Agencies) Regulations, 1999. |
| "RBI" | Reserve Bank of India, established under the Reserve Bank of India Act, 1934, (2 of 1934) |
| "Registrar and Transfer Agent" / "Registrar" | KFin Technologies Ltd., Hyderabad, currently acting as registrar to the Scheme, or any other Registrar appointed by the AMC from time to time. |
| "Redemption / Repurchase" | Redemption of Units of the Scheme as permitted. |
| "Regulatory Agency" | GOI, SEBI, RBI or any other authority or agency entitled to issue or give any directions, instructions or guidelines to the Mutual Fund |
| "Repo" | Sale/Purchase of Securities with simultaneous agreement to repurchase / resell them at a later date. |
| "Statement of Additional Information" / "SAI" | The document issued by Samco Mutual Fund containing details of Samco Mutual Fund, its constitution, and certain tax, legal and general information. SAI is legally a part of the Scheme Information Document. |
| "Sale / Subscription" | Sale or allotment of Units to the Unit holder upon subscription by the Investor / applicant under the Scheme. |
| "Scheme" | Samco Arbitrage Fund |
| "Scheme Information Document" | This document issued by Samco Mutual Fund, offering for Subscription of Units of Samco Arbitrage Fund (including Options thereunder) |
| "SEBI" | Securities and Exchange Board of India, established under the Securities and Exchange Board of India Act, 1992. |
| "SEBI (MF) Regulations" / "Regulations" | Securities and Exchange Board of India (Mutual Funds) Regulations, 1996, as amended from time to time. |
| "Segregated Portfolio" | 'Segregated Portfolio' shall mean a portfolio, comprising of debt or money market instrument affected by a credit event / actual default of either the interest or principal amount (in case of unrated debt or money market instruments) that has been segregated in a mutual fund scheme. |
| "Sponsor" | Samco Securities Limited |
| "Switch" | Redemption of a Unit in any Scheme (including the Plans / options therein) of the Mutual Fund against purchase of a Unit in another Scheme (including the Plans /options therein) of the Mutual Fund, subject to completion of Lock-in Period, if any. |
| "Stock Lending" | Lending of securities to another person or entity for a fixed period of time, at a negotiated compensation in order to enhance returns of the portfolio. |
| "Systematic Investment Plan" / "SIP" | A plan enabling investor to save and invest in the Scheme on a periodic basis submitting post-dated cheques / payment instructions. |
| "Systematic Withdrawal Plan" / "SWP" | Facility given to the Unit holders to withdraw a specified sum of money each month/quarter from his investment in the Scheme. |
| "Systematic | Facility given to the Unit holders to transfer sums on periodic basis from one scheme |

| Particulars | Definitions |
|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| “Transfer Plan” / “STP” | to other schemes launched by the Mutual Fund from time to time by giving a single instruction. |
| “Total Portfolio” | ‘Total Portfolio’ shall mean the scheme portfolio including the securities affected by the credit event / actual default of either the interest or principal amount (in case of unrated debt or money market instruments). |
| “Tri Party Repos” | Tri-party repo means a 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. |
| “Trust Deed” | The Trust Deed dated August 06, 2020 made by and between Samco Securities Limited and Samco Trustee Private Limited thereby establishing an irrevocable trust, called Samco Mutual Fund. |
| “Trustee” / “Trustee Company” | Samco Trustee Private Limited incorporated under the provisions of the Companies Act, 2013 and approved by SEBI to act as the trustee to the Scheme of the Mutual Fund. |
| “Unit” | The interest of the Unit holder which consists of each Unit representing one undivided share in the assets of the Scheme. |
| “Unit holder” / “Investor” | A person holding Units in Samco Arbitrage Fund. |

INTERPRETATION

For all purposes of this Scheme Information Document, except as otherwise expressly provided or unless the context otherwise requires:

- all references to the masculine shall include the feminine and all references, to the singular shall include the plural and vice-versa.
- all references to “dollars” or “\$” refer to United States Dollars and “Rs” refer to Indian Rupees. A “crore” means “ten million” and a “lakh” means a “hundred thousand”.
- all references to timings relate to Indian Standard Time (IST).
- references to a day are to a calendar day including a non-Business Day.