

# Knowledge Graph & Vector RAG Evaluation Set (200 Q/A)

Source: PB Fintech Limited Draft Red Herring Prospectus (DRHP), dated July 31, 2021 (Policybazaar IPO document).

## How to use this set

- Run each question through (a) your KG-based QA and (b) your Vector RAG pipeline.
- Compare the system output with the gold answer in this PDF.
- Score each question as: 1.0 = correct, 0.5 = partially correct, 0.0 = incorrect / unsupported.
- Compute aggregate metrics: Accuracy (%), and optionally Accuracy by question type (definitions vs others).

## Suggested scoring sheet (per question)

Field	Value
Question ID	PB-EVAL-###
KG answer score (0/0.5/1)	
RAG retrieval found evidence? (Y/N)	
RAG final answer score (0/0.5/1)	
Notes (optional)	

## Questions and Answers

All questions below are definition-style items extracted from the DRHP's Definitions and Abbreviations section, intended to benchmark entity/term grounding in your KG and Vector RAG.

PB-EVAL-001

Q: What is the definition of "ESOP - 2021" in the Draft Red Herring Prospectus (DRHP)?

A: Employees Stock Option Plan 2021

PB-EVAL-002

Q: What is the definition of "ESOP Schemes" in the Draft Red Herring Prospectus (DRHP)?

A: ESOP - 2014, ESOP - 2020 and ESOP - 2021 collectively

PB-EVAL-003

Q: What is the definition of "Equity Shares" in the Draft Red Herring Prospectus (DRHP)?

A: The equity shares of our Company bearing face value of ₹ 2 each

PB-EVAL-004

Q: What is the definition of "Executive Director" in the Draft Red Herring Prospectus (DRHP)?

A: An executive Director of our Company

PB-EVAL-005

Q: What is the definition of "Founders" in the Draft Red Herring Prospectus (DRHP)?

A: Mr. Yashish Dahiya and Mr. Alok Bansal

PB-EVAL-006

Q: What is the definition of "Frost & Sullivan" in the Draft Red Herring Prospectus (DRHP)?

A: Frost & Sullivan (India) Private Limited

PB-EVAL-007

Q: What is the definition of "F&S; Report" in the Draft Red Herring Prospectus (DRHP)?

A: Report titled "State of Insurance and Consumer Credit Market of India: Unlocking the Digital Opportunity" dated July 28, 2021, prepared by Frost & Sullivan

PB-EVAL-008

Q: What is the definition of "Group Company(ies)" in the Draft Red Herring Prospectus (DRHP)?

A: In terms of SEBI ICDR Regulations, the term 'group companies' includes companies (other than our Subsidiaries) with which there were related party transactions in accordance with Ind AS 24 as disclosed in the Restated Financial Statements as covered under the applicable accounting standards and any other companies as considered material by our Board in accordance with the Materiality Policy, as specified in "Group Companies" on page 219

PB-EVAL-009

Q: What is the definition of "Icall" in the Draft Red Herring Prospectus (DRHP)?

A: Icall Support Services Private Limited

PB-EVAL-010

Q: What is the definition of "Independent Directors" in the Draft Red Herring Prospectus (DRHP)?

A: Independent directors of our Company

PB-EVAL-011

Q: What is the definition of "Info Edge" in the Draft Red Herring Prospectus (DRHP)?

A: Info Edge (India) Limited

PB-EVAL-012

Q: What is the definition of "IPO Committee" in the Draft Red Herring Prospectus (DRHP)?

A: The IPO committee of our Board constituted to facilitate the process of the Offer, and as described in "Our Management" on page 198

PB-EVAL-013

Q: What is the definition of "Key Managerial" in the Draft Red Herring Prospectus (DRHP)?

A: Key managerial personnel of our Company identified in terms of Regulation

PB-EVAL-014

Q: What is the definition of "Personnel/KMP" in the Draft Red Herring Prospectus (DRHP)?

A: 2(1)(bb) of the SEBI ICDR Regulations, and as disclosed in "Our Management" on page 198

PB-EVAL-015

Q: What is the definition of "Makesense" in the Draft Red Herring Prospectus (DRHP)?

A: Makesense Technologies Limited

PB-EVAL-016

Q: What is the definition of "Material Subsidiaries" in the Draft Red Herring Prospectus (DRHP)?

A: Policybazaar and Paisabazaar

PB-EVAL-017

Q: What is the definition of "Materiality Policy" in the Draft Red Herring Prospectus (DRHP)?

A: The policy adopted by our Board in its meeting dated July 26, 2021 for determining identification of our Group Company, material outstanding litigation and outstanding dues to material creditors, in accordance with the disclosure requirements under the SEBI ICDR Regulations

PB-EVAL-018

Q: What is the definition of "MoA/Memorandum of Association" in the Draft Red Herring Prospectus (DRHP)?

A: The memorandum of association of our Company, as amended

PB-EVAL-019

Q: What is the definition of "Nomination and" in the Draft Red Herring Prospectus (DRHP)?

A: The nomination and remuneration committee of our Board, as described in

PB-EVAL-020

Q: What is the definition of "Remuneration Committee" in the Draft Red Herring Prospectus (DRHP)?

A: "Our Management" on page 198

PB-EVAL-021

Q: What is the definition of "Non-executive Directors" in the Draft Red Herring Prospectus (DRHP)?

A: Non-executive directors of our Company

PB-EVAL-022

Q: What is the definition of "Paisabazaar" in the Draft Red Herring Prospectus (DRHP)?

A: Paisabazaar Marketing and Consulting Private Limited

PB-EVAL-023

Q: What is the definition of "PB Marketing" in the Draft Red Herring Prospectus (DRHP)?

A: PB Marketing and Consulting Private Limited (formerly known as Policybazaar Insurance Broking Private Limited)

PB-EVAL-024

Q: What is the definition of "PFFL" in the Draft Red Herring Prospectus (DRHP)?

A: PB Fintech FZ-LLC

PB-EVAL-025

Q: What is the definition of "Policybazaar" in the Draft Red Herring Prospectus (DRHP)?

A: Policybazaar Insurance Brokers Private Limited (formerly known as Policybazaar Insurance Web Aggregator Private Limited)

PB-EVAL-026

Q: What is the definition of "Principal Officer" in the Draft Red Herring Prospectus (DRHP)?

A: The Principal Officer of Policybazaar, Mr. Manoj Sharma, appointed pursuant to the requirements of the Insurance Regulatory and Development Authority of India (Insurance Brokers) Regulations, 2018

PB-EVAL-027

Q: What is the definition of "Registered and" in the Draft Red Herring Prospectus (DRHP)?

A: The registered and corporate office of our Company situated at Plot No.

PB-EVAL-028

Q: What is the definition of "Corporate Office" in the Draft Red Herring Prospectus (DRHP)?

A: 119, Sector 44, Gurgaon, Haryana 122 001, India

PB-EVAL-029

Q: What is the definition of "Restated Financial" in the Draft Red Herring Prospectus (DRHP)?

A: The restated consolidated financial information of our Company and its

PB-EVAL-030

Q: What is the definition of "Agreement" in the Draft Red Herring Prospectus (DRHP)?

A: Agreement dated February 1, 2021, entered into by and amongst our Company, Mr. Yashish Dahiya, Mr. Alok Bansal, Etechaces Employees Stock Option Plan Trust, SVF India Holdings (Cayman) Limited, SVF Python II (Cayman) Limited, Diphda Internet Services Limited, True North Fund VI LLP, Startup Investments (Holding) Limited, PI Opportunities Fund - I, PI Opportunities Fund - II, Steadview Capital Mauritius Limited, LTR Focus Fund, ABG Capital, Tiger Global Eight Holdings, Internet Fund III Pte. Ltd., Ithan Creek MB, Tencent Cloud Europe B.V., Makesense Technologies Limited, Claymore Investments (Mauritius) Pte Ltd, Alpha Wave Incubation LP, Falcon Q LP, IDG Ventures India Fund III LLC, Chiratae Trust, Technology Venture Fund and Inventus Capital Partners Fund II, Limited

PB-EVAL-031

Q: What is the definition of "Shareholders" in the Draft Red Herring Prospectus (DRHP)?

A: The holders of the Equity Shares from time to time

PB-EVAL-032

Q: What is the definition of "Shareholders'" in the Draft Red Herring Prospectus (DRHP)?

A: Shareholders' Agreement dated February 1, 2021 executed among our

PB-EVAL-033

Q: What is the definition of "Agreement/ SHA" in the Draft Red Herring Prospectus (DRHP)?

A: Company, Mr. Yashish Dahiya, Mr. Alok Bansal, Etechaces Employees Stock Option Plan Trust, SVF India Holdings (Cayman) Limited, SVF Python II (Cayman) Limited, Diphda Internet Services Limited, True North Fund V LLP, True North Fund VI LLP, Startup Investments (Holding) Limited, PI Opportunities Fund - I, PI Opportunities Fund - II, Steadview Capital Mauritius Limited, LTR Focus Fund, ABG Capital, Tiger Global Eight Holdings, Internet Fund III Pte. Ltd., Ithan Creek MB, Tencent Cloud Europe B.V., Makesense Technologies Limited, Claymore Investments (Mauritius) Pte Ltd, Alpha Wave Incubation LP and Falcon Q LP

PB-EVAL-034

Q: What is the definition of "Stakeholders'" in the Draft Red Herring Prospectus (DRHP)?

A: The stakeholders' relationship committee of our Board, as described in "Our

PB-EVAL-035

Q: What is the definition of "Relationship Committee" in the Draft Red Herring Prospectus (DRHP)?

A: Management" on page 198

PB-EVAL-036

Q: What is the definition of "Statutory Auditors" in the Draft Red Herring Prospectus (DRHP)?

A: The current statutory auditors of our Company, being Price Waterhouse Chartered Accountants LLP

PB-EVAL-037

Q: What is the definition of "Subsidiaries" in the Draft Red Herring Prospectus (DRHP)?

A: The subsidiaries of our Company, namely, Accurex, Docprime, Icall, Paisabazaar, PFFL, PB Marketing and Policybazaar as disclosed in "History and Certain Corporate Matters - Our Subsidiaries" on page 194

PB-EVAL-038

Q: What is the definition of "Waiver Letters" in the Draft Red Herring Prospectus (DRHP)?

A: Waiver Letter dated June 23, 2021 to the Shareholders' Agreement, entered into by and amongst our Company, Mr. Yashish Dahiya, Mr. Alok Bansal, Etechaces Employees Stock Option Plan Trust, SVF India Holdings (Cayman) Limited, SVF Python II (Cayman) Limited, Diphda Internet Services Limited, True North Fund VI LLP, Startup Investments (Holding) Limited, PI Opportunities Fund - I, PI Opportunities Fund - II, Steadview Capital Mauritius Limited, LTR Focus Fund, ABG Capital, Tiger Global Eight Holdings, Internet Fund III Pte. Ltd., Ithan Creek MB, Tencent Cloud Europe B.V., Makesense Technologies Limited, Claymore Investments (Mauritius) Pte Ltd, Alpha Wave Incubation LP, Falcon Q LP, IDG Ventures India Fund III LLC, Chiratae Trust, Technology Venture Fund and Inventus Capital Partners Fund II, Limited; Waiver Letter dated June 23, 2021, entered into by and amongst our Company, Motherson Lease Solution Limited, RK Munjal and Sons Trust

PB-EVAL-039

Q: What is the definition of "Wilful Defaulter(s)" in the Draft Red Herring Prospectus (DRHP)?

A: Wilful defaulter(s) as defined under Regulation 2(1)(III) of the SEBI ICDR Regulations

PB-EVAL-040

Q: What is the definition of "Term" in the Draft Red Herring Prospectus (DRHP)?

A: Description

PB-EVAL-041

Q: What is the definition of "Acknowledgement" in the Draft Red Herring Prospectus (DRHP)?

A: The slip or document issued by the relevant Designated Intermediary to a Bidder

PB-EVAL-042

Q: What is the definition of "Allot or Allotment" in the Draft Red Herring Prospectus (DRHP)?

A: Unless the context otherwise requires, allotment of the Equity Shares pursuant

PB-EVAL-043

Q: What is the definition of "Allotment Advice" in the Draft Red Herring Prospectus (DRHP)?

A: A note or advice or intimation of Allotment sent to the successful Bidders who have been or are to be Allotted the Equity Shares after the Basis of Allotment has been approved by the Designated Stock Exchange

PB-EVAL-044

Q: What is the definition of "Allottee" in the Draft Red Herring Prospectus (DRHP)?

A: A successful Bidder to whom the Equity Shares are Allotted

PB-EVAL-045

Q: What is the definition of "Anchor Investor" in the Draft Red Herring Prospectus (DRHP)?

A: A Qualified Institutional Buyer, applying under the Anchor Investor Portion in accordance with the requirements specified in the SEBI ICDR Regulations and the Red Herring Prospectus and who has Bid for an amount of at least ₹100 million

PB-EVAL-046

Q: What is the definition of "Application Form" in the Draft Red Herring Prospectus (DRHP)?

A: Investor Portion and which will be considered as an application for Allotment in terms of the Red Herring Prospectus and the Prospectus

PB-EVAL-047

Q: What is the definition of "Bid/Offer Period" in the Draft Red Herring Prospectus (DRHP)?

A: Anchor Investors shall be submitted and allocation to the Anchor Investors shall be completed

PB-EVAL-048

Q: What is the definition of "Offer Price" in the Draft Red Herring Prospectus (DRHP)?

A: Investors in terms of the Red Herring Prospectus and the Prospectus, which price will be equal to or higher than the Offer Price but not higher than the Cap Price. The Anchor Investor Offer Price will be decided by our Board or the IPO Committee, as applicable, in consultation with the JGC-BRLMs and the BRLMs

PB-EVAL-049

Q: What is the definition of "Portion" in the Draft Red Herring Prospectus (DRHP)?

A: Investor Selling Shareholder, in consultation with the JGC-BRLMs and the BRLMs, to the Anchor Investors on a discretionary basis in accordance with the SEBI ICDR Regulations. One-third of the Anchor Investor Portion shall be reserved for domestic Mutual Funds, subject to valid Bids being received from domestic Mutual Funds at or above the Anchor Investor Allocation Price, in accordance with the SEBI ICDR Regulations

PB-EVAL-050

Q: What is the definition of "Application" in the Draft Red Herring Prospectus (DRHP)?

A: An application, whether physical or electronic, used by ASBA Bidders to make

PB-EVAL-051

Q: What is the definition of "ASBA" in the Draft Red Herring Prospectus (DRHP)?

A: Bid Amount will be blocked upon acceptance of UPI Mandate Request by RIBs using the UPI Mechanism

PB-EVAL-052

Q: What is the definition of "ASBA Account" in the Draft Red Herring Prospectus (DRHP)?

A: A bank account maintained with an SCSB by an ASBA Bidder, as specified in the ASBA Form submitted by ASBA Bidders for blocking the Bid Amount mentioned in the relevant ASBA Form and includes the account of an RIB which is blocked upon acceptance of a UPI Mandate Request made by the RIBs using the UPI Mechanism

PB-EVAL-053

Q: What is the definition of "ASBA Bid" in the Draft Red Herring Prospectus (DRHP)?

A: A Bid made by an ASBA Bidder

PB-EVAL-054

Q: What is the definition of "ASBA Bidders" in the Draft Red Herring Prospectus (DRHP)?

A: All Bidders except Anchor Investors

PB-EVAL-055

Q: What is the definition of "ASBA Form(s)" in the Draft Red Herring Prospectus (DRHP)?

A: An application form, whether physical or electronic, used by ASBA Bidders to submit Bids, which will be considered as the application for Allotment in terms of the Red Herring Prospectus and the Prospectus



PB-EVAL-056

Q: What is the definition of "Banker(s) to the" in the Draft Red Herring Prospectus (DRHP)?

A: Collectively, the Escrow Collection Bank(s), the Public Offer Account Bank(s),

PB-EVAL-057

Q: What is the definition of "Basis of Allotment" in the Draft Red Herring Prospectus (DRHP)?

A: Basis on which Equity Shares will be Allotted to successful Bidders under the Offer as described in "Offer Procedure" beginning on page 369

PB-EVAL-058

Q: What is the definition of "Bid" in the Draft Red Herring Prospectus (DRHP)?

A: An indication to make an offer during the Bid/ Offer Period by an ASBA Bidder (other than an Anchor Investor) pursuant to submission of the ASBA Form, or during the Anchor Investor Bid/ Offer Period by an Anchor Investor, pursuant to submission of the Anchor Investor Application Form, to subscribe to or purchase the Equity Shares at a price within the Price Band, including all revisions and modifications thereto as permitted under the SEBI ICDR Regulations and in terms of the Red Herring Prospectus and the Bid cum Application Form. The term "Bidding" shall be construed accordingly

PB-EVAL-059

Q: What is the definition of "Bid Amount" in the Draft Red Herring Prospectus (DRHP)?

A: The highest value of optional Bids indicated in the Bid cum Application Form and, in the case of RIBs Bidding at the Cut off Price, the Cap Price multiplied by the number of Equity Shares Bid for by such RIBs and mentioned in the Bid cum Application Form and payable by the Bidder or blocked in the ASBA Account of the ASBA Bidder, as the case may be, upon submission of the Bids.

PB-EVAL-060

Q: What is the definition of "Bid cum Application Form" in the Draft Red Herring Prospectus (DRHP)?

A: Anchor Investor Application Form or the ASBA Form, as the context requires

PB-EVAL-061

Q: What is the definition of "Bid Lot" in the Draft Red Herring Prospectus (DRHP)?

A: [[ ]] Equity Shares and in multiples of [[ ]] Equity Shares thereafter

PB-EVAL-062

Q: What is the definition of "Bid/Offer Closing" in the Draft Red Herring Prospectus (DRHP)?

A: Except in relation to any Bids received from the Anchor Investors, the date after

PB-EVAL-063

Q: What is the definition of "Bid/Offer Opening" in the Draft Red Herring Prospectus (DRHP)?

A: Except in relation to any Bids received from the Anchor Investors, the date on

PB-EVAL-064

Q: What is the definition of "Bidder" in the Draft Red Herring Prospectus (DRHP)?

A: Any prospective investor who makes a Bid pursuant to the terms of the Red Herring Prospectus and the Bid cum Application Form and unless otherwise stated or implied, includes an Anchor Investor

PB-EVAL-065

Q: What is the definition of "Bidding Centres" in the Draft Red Herring Prospectus (DRHP)?

A: The centres at which the Designated Intermediaries shall accept the Bid cum Application Forms, i.e., Designated Branches for SCSBs, Specified Locations for the Syndicate, Broker Centres for Registered Brokers, Designated RTA Locations for RTAs and Designated CDP Locations for CDPs

PB-EVAL-066

Q: What is the definition of "Book Building" in the Draft Red Herring Prospectus (DRHP)?

A: Book building process, as provided in Schedule XIII of the SEBI ICDR

PB-EVAL-067

Q: What is the definition of "Process" in the Draft Red Herring Prospectus (DRHP)?

A: Regulations, in terms of which the Offer is being made

PB-EVAL-068

Q: What is the definition of "Book Running Lead" in the Draft Red Herring Prospectus (DRHP)?

A: Collectively, Citigroup Global Markets India Private Limited, HDFC Bank

PB-EVAL-069

Q: What is the definition of "Managers or BRLMs" in the Draft Red Herring Prospectus (DRHP)?

A: Limited, ICICI Securities Limited, IIFL Securities Limited and Jefferies India Private Limited

PB-EVAL-070

Q: What is the definition of "Broker Centres" in the Draft Red Herring Prospectus (DRHP)?

A: The broker centres notified by the Stock Exchanges where Bidders can submit the ASBA Forms to a Registered Broker. The details of such Broker Centres, along with the names and the contact details of the Registered Brokers are available on the respective websites of the Stock Exchanges ([www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com))

PB-EVAL-071

Q: What is the definition of "CAN or" in the Draft Red Herring Prospectus (DRHP)?

A: Notice or intimation of allocation of the Equity Shares sent to Anchor Investors,

PB-EVAL-072

Q: What is the definition of "Allocation Note" in the Draft Red Herring Prospectus (DRHP)?

A: Offer Period

PB-EVAL-073

Q: What is the definition of "Cap Price" in the Draft Red Herring Prospectus (DRHP)?

A: The higher end of the Price Band above which the Offer Price and the Anchor Investor Offer Price will not be finalised and above which no Bids will be accepted

PB-EVAL-074

Q: What is the definition of "Citi" in the Draft Red Herring Prospectus (DRHP)?

A: Citigroup Global Markets India Private Limited

PB-EVAL-075

Q: What is the definition of "Client ID" in the Draft Red Herring Prospectus (DRHP)?

A: The client identification number maintained with one of the Depositories in relation to demat account

PB-EVAL-076

Q: What is the definition of "Collecting" in the Draft Red Herring Prospectus (DRHP)?

A: A depository participant as defined under the Depositories Act, 1996 registered

PB-EVAL-077

Q: What is the definition of "Participant or CDP" in the Draft Red Herring Prospectus (DRHP)?

A: Designated CDP Locations in terms of the SEBI circular number CIR/CFD/POLICYCELL/11/2015 dated November 10, 2015 issued by SEBI as per the list available on the respective websites of the Stock Exchanges, as updated from time to time

PB-EVAL-078

Q: What is the definition of "Cut-off Price" in the Draft Red Herring Prospectus (DRHP)?

A: The Offer Price, finalised by our Board or the IPO Committee, as applicable, in consultation with the JGC-BRLMs and the BRLMs, which shall be any price within the Price Band. Only RIBs are entitled to Bid at the Cut-off Price. QIBs (including Anchor Investors) and Non-Institutional Investors are not entitled to Bid at the Cut-off Price

PB-EVAL-079

Q: What is the definition of "Demographic" in the Draft Red Herring Prospectus (DRHP)?

A: Details of the Bidders including the Bidders' address, name of the Bidders'

PB-EVAL-080

Q: What is the definition of "Designated Branches" in the Draft Red Herring Prospectus (DRHP)?

A: Such branches of the SCSBs which shall collect the ASBA Forms, a list of which is available on the website of SEBI at <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes> or at such other website as may be prescribed by SEBI from time to time

PB-EVAL-081

Q: What is the definition of "Designated CDP Locations" in the Draft Red Herring Prospectus (DRHP)?

A: Such locations of the CDPs where Bidders can submit the ASBA Forms. The details of such Designated CDP Locations, along with names and contact details of the CDPs eligible to accept ASBA Forms are available on the respective websites of the Stock Exchanges ([www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com)), as updated from time to time

PB-EVAL-082

Q: What is the definition of "Designated Date" in the Draft Red Herring Prospectus (DRHP)?

A: The date on which the Escrow Collection Bank(s) transfer funds from the Escrow Account to the Public Offer Account or the Refund Account, as the case may be, and/or the instructions are issued to the SCSBs (in case of RIBs using the UPI Mechanism, instructions issued through the Sponsor Bank) for the

PB-EVAL-083

Q: What is the definition of "Designated" in the Draft Red Herring Prospectus (DRHP)?

A: In relation to ASBA Forms submitted by RIBs (not using the UPI mechanism) by

PB-EVAL-084

Q: What is the definition of "Designated RTA" in the Draft Red Herring Prospectus (DRHP)?

A: Such locations of the RTAs where Bidders can submit the ASBA Forms to RTAs.

PB-EVAL-085

Q: What is the definition of "Locations" in the Draft Red Herring Prospectus (DRHP)?

A: The details of such Designated RTA Locations, along with names and contact details of the RTAs eligible to accept ASBA Forms are available on the respective websites of the Stock Exchanges ([www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com)), as updated from time to time

PB-EVAL-086

Q: What is the definition of "Designated Stock Exchange" in the Draft Red Herring Prospectus (DRHP)?

A: [[ ]]

PB-EVAL-087

Q: What is the definition of "Draft Red Herring" in the Draft Red Herring Prospectus (DRHP)?

A: This draft red herring prospectus dated July 31, 2021 issued in accordance with

PB-EVAL-088

Q: What is the definition of "Eligible FPIs" in the Draft Red Herring Prospectus (DRHP)?

A: FPIs from such jurisdictions outside India where it is not unlawful to make an offer / invitation under the Offer and in relation to whom the Bid cum Application Form and the Red Herring Prospectus constitutes an invitation to subscribe to the Equity Shares

PB-EVAL-089

Q: What is the definition of "Eligible NRI(s)" in the Draft Red Herring Prospectus (DRHP)?

A: NRI(s) from jurisdictions outside India where it is not unlawful to make an offer or invitation under the Offer and in relation to whom the Bid cum Application Form and the Red Herring Prospectus will constitute an invitation to subscribe to or to purchase the Equity Shares

PB-EVAL-090

Q: What is the definition of "Escrow Account(s)" in the Draft Red Herring Prospectus (DRHP)?

A: The account(s) to be opened with the Escrow Collection Bank (s) and in whose favour the Anchor Investors will transfer money through NACH/direct credit/NEFT/RTGS in respect of the Bid Amount when submitting a Bid

PB-EVAL-091

Q: What is the definition of "Escrow and Sponsor" in the Draft Red Herring Prospectus (DRHP)?

A: Agreement to be entered amongst our Company, the Selling Shareholders, the

PB-EVAL-092

Q: What is the definition of "Bank Agreement" in the Draft Red Herring Prospectus (DRHP)?

A: JGC-BRLMs, the BRLMs, the Syndicate Members, the Bankers to the Offer and Registrar to the Offer, inter alia, for collection of the Bid Amounts from Anchor Investors, transfer of funds to the Public Offer Account and where applicable, remitting refunds of the amounts collected from Anchor Investors, on the terms and conditions thereof

PB-EVAL-093

Q: What is the definition of "Escrow Collection" in the Draft Red Herring Prospectus (DRHP)?

A: Bank which is a clearing member and registered with SEBI as a banker to an

PB-EVAL-094

Q: What is the definition of "First Bidder or Sole" in the Draft Red Herring Prospectus (DRHP)?

A: Bidder whose name shall be mentioned in the Bid cum Application Form or the

PB-EVAL-095

Q: What is the definition of "Floor Price" in the Draft Red Herring Prospectus (DRHP)?

A: The lower end of the Price Band, subject to any revision(s) thereto, not being less than the face value of Equity Shares, at or above which the Offer Price and the Anchor Investor Offer Price will be finalised and below which no Bids will be accepted

PB-EVAL-096

Q: What is the definition of "Fresh Issue" in the Draft Red Herring Prospectus (DRHP)?

A: Fresh issue of [ ] Equity Shares aggregating up to ₹37,500 million by our Company. Our Company, in consultation with the JGC-BRLMs and the BRLMs, may consider a further issue of Equity Shares, by way of a Pre-IPO Placement of Equity Shares, aggregating up to ₹7,500 million, prior to filing of the Red Herring Prospectus with the RoC. If the Pre-IPO Placement is undertaken, it will be at price to be decided by our Company, in consultation with the JGC-BRLMs and the BRLMs, and the fresh issue size will be reduced to the extent of such Pre- IPO Placement, subject to the offer complying with rule 19(2)(b) of the SCRR.

PB-EVAL-097

Q: What is the definition of "Fugitive Economic" in the Draft Red Herring Prospectus (DRHP)?

A: An individual who is declared a fugitive economic offender under Section 12 of

PB-EVAL-098

Q: What is the definition of "General Information" in the Draft Red Herring Prospectus (DRHP)?

A: The General Information Document for investing in public issues prepared and

PB-EVAL-099

Q: What is the definition of "HDFC" in the Draft Red Herring Prospectus (DRHP)?

A: HDFC Bank Limited

PB-EVAL-100

Q: What is the definition of "IIFL Securities" in the Draft Red Herring Prospectus (DRHP)?

A: IIFL Securities Limited

PB-EVAL-101

Q: What is the definition of "Investor Selling Shareholder" in the Draft Red Herring Prospectus (DRHP)?

A: SVF Python II (Cayman) Limited

PB-EVAL-102

Q: What is the definition of "I-Sec" in the Draft Red Herring Prospectus (DRHP)?

A: ICICI Securities Limited

PB-EVAL-103

Q: What is the definition of "Jefferies" in the Draft Red Herring Prospectus (DRHP)?

A: Jefferies India Private Limited

PB-EVAL-104

Q: What is the definition of "Joint Global Co-" in the Draft Red Herring Prospectus (DRHP)?

A: Collectively, Kotak Mahindra Capital Company Limited and Morgan Stanley India

PB-EVAL-105

Q: What is the definition of "Kotak" in the Draft Red Herring Prospectus (DRHP)?

A: Kotak Mahindra Capital Company Limited

PB-EVAL-106

Q: What is the definition of "Monitoring Agency" in the Draft Red Herring Prospectus (DRHP)?

A: [ ]

PB-EVAL-107

Q: What is the definition of "Monitoring Agency Agreement" in the Draft Red Herring Prospectus (DRHP)?

A: Agreement to be entered between our Company and the Monitoring Agency

PB-EVAL-108

Q: What is the definition of "Morgan Stanley" in the Draft Red Herring Prospectus (DRHP)?

A: Morgan Stanley India Company Private Limited

PB-EVAL-109

Q: What is the definition of "Mutual Fund Portion" in the Draft Red Herring Prospectus (DRHP)?

A: 5% of the Net QIB Portion, or [ ] Equity Shares which shall be available for allocation to Mutual Funds only on a proportionate basis, subject to valid Bids being received at or above the Offer Price

PB-EVAL-110

Q: What is the definition of "Net Proceeds" in the Draft Red Herring Prospectus (DRHP)?

A: Proceeds of the Fresh Issue less our Company's share of the Offer related expenses. For further details regarding the use of the Net Proceeds and the Offer related expenses, see "Objects of the Offer" beginning on page 121

PB-EVAL-111

Q: What is the definition of "Net QIB Portion" in the Draft Red Herring Prospectus (DRHP)?

A: The QIB Portion less the number of Equity Shares allocated to the Anchor Investors

PB-EVAL-112

Q: What is the definition of "Non-Institutional" in the Draft Red Herring Prospectus (DRHP)?

A: All Bidders that are not QIBs or Retail Individual Bidders and who have Bid for

PB-EVAL-113

Q: What is the definition of "Bidders or Non-" in the Draft Red Herring Prospectus (DRHP)?

A: Equity Shares for an amount of more than ₹200,000 (but not including NRIs

PB-EVAL-114

Q: What is the definition of "Non-Resident" in the Draft Red Herring Prospectus (DRHP)?

A: Person resident outside India, as defined under FEMA and includes a non- resident Indian, FVCIs and FPIs

PB-EVAL-115

Q: What is the definition of "Offer Agreement" in the Draft Red Herring Prospectus (DRHP)?

A: Agreement dated July 31, 2021 entered amongst our Company, the Selling Shareholders, the JGC-BRLMs and the BRLMs, pursuant to which certain arrangements have been agreed to in relation to the Offer

PB-EVAL-116

Q: What is the definition of "Offer for Sale or" in the Draft Red Herring Prospectus (DRHP)?

A: The offer for sale of up to [[ ]] Equity Shares aggregating up to ₹22,675 million

PB-EVAL-117

Q: What is the definition of "Offer Proceeds" in the Draft Red Herring Prospectus (DRHP)?

A: Collectively, the proceeds of the Fresh Issue which shall be available to our Company and the proceeds of the Offer for Sale which shall be available to the Selling Shareholders. For further information about use of the Offer Proceeds, see "Objects of the Offer" beginning on page 121

PB-EVAL-118

Q: What is the definition of "Offered Shares" in the Draft Red Herring Prospectus (DRHP)?

A: Up to [[ ]] Equity Shares offered as part of the Offer for Sale aggregating up to ₹22,675 million



PB-EVAL-119

Q: What is the definition of "Other Selling" in the Draft Red Herring Prospectus (DRHP)?

A: Mr. Yashish Dahiya, Mr. Alok Bansal, Founder United Trust, Ms. Shikha Dahiya

PB-EVAL-120

Q: What is the definition of "Pre-IPO Placement" in the Draft Red Herring Prospectus (DRHP)?

A: The private placement of securities for a cash consideration aggregating up to ₹7,500 million, which may be undertaken by our Company, in consultation with the JGC-BRLMs and the BRLMs, in favour of such investors permissible under applicable laws, to be completed prior to filing of the Red Herring Prospectus with the RoC and the details of which, if completed, will be included in the Red Herring Prospectus. The price of the securities allotted pursuant to the Pre-IPO Placement shall be determined by our Company in consultation with the JGC- BRLMs and the BRLMs. If the Pre-IPO Placement is completed, the amount raised pursuant to the Pre-IPO Placement will be reduced from the Fresh Issue, subject to compliance with Rule 19(2)(b) of the SCRR

PB-EVAL-121

Q: What is the definition of "Price Band" in the Draft Red Herring Prospectus (DRHP)?

A: The price band of a minimum price of ₹ [ ] per Equity Share (Floor Price) and the maximum price of ₹[ ] per Equity Share (Cap Price) including any revisions thereof.

PB-EVAL-122

Q: What is the definition of "Pricing Date" in the Draft Red Herring Prospectus (DRHP)?

A: The date on which our Board or the IPO Committee, as applicable, in consultation with the JGC-BRLMs and the BRLMs, will finalise the Offer Price

PB-EVAL-123

Q: What is the definition of "Prospectus" in the Draft Red Herring Prospectus (DRHP)?

A: The prospectus to be filed with the RoC on or after the Pricing Date in accordance with Section 26 of the Companies Act, 2013 and the SEBI ICDR Regulations containing, inter alia, the Offer Price that is determined at the end of the Book Building Process, the size of the Offer and certain other information, including any addenda or corrigenda thereto

PB-EVAL-124

Q: What is the definition of "Public Offer" in the Draft Red Herring Prospectus (DRHP)?

A: Bank account opened with the Public Offer Bank, under Section 40(3) of the

PB-EVAL-125

Q: What is the definition of "Account" in the Draft Red Herring Prospectus (DRHP)?

A: Companies Act, 2013 to receive monies from the Escrow Account(s) and ASBA Accounts on the Designated Date

PB-EVAL-126

Q: What is the definition of "QIB Portion" in the Draft Red Herring Prospectus (DRHP)?

A: The portion of the Offer (including the Anchor Investor Portion) being not less than 75% of the Offer comprising [ ] Equity Shares which shall be allocated to QIBs (including Anchor Investors), subject to valid Bids being received at or above the Offer Price

PB-EVAL-127

Q: What is the definition of "Qualified" in the Draft Red Herring Prospectus (DRHP)?

A: Qualified institutional buyers as defined under Regulation 2(1)(ss) of the SEBI

PB-EVAL-128

Q: What is the definition of "Institutional Buyers or QIBs or QIB Bidders" in the Draft Red Herring Prospectus (DRHP)?

A: ICDR Regulations

PB-EVAL-129

Q: What is the definition of "Red Herring" in the Draft Red Herring Prospectus (DRHP)?

A: The red herring prospectus to be issued by our Company in accordance with

PB-EVAL-130

Q: What is the definition of "Prospectus or RHP" in the Draft Red Herring Prospectus (DRHP)?

A: Section 32 of the Companies Act, 2013 and the provisions of the SEBI ICDR Regulations, which does not have complete particulars of the Offer Price and the size of the Offer, including any addenda or corrigenda thereto. The Red Herring Prospectus will be filed with the RoC at least three Working Days before the Bid/Offer Opening Date and will become the Prospectus upon filing with the RoC after the Pricing Date

PB-EVAL-131

Q: What is the definition of "Refund Account (s)" in the Draft Red Herring Prospectus (DRHP)?

A: Account(s) to be opened with the Refund Bank(s), from which refunds, if any, of the whole or part of the Bid Amount to the Bidders shall be made

PB-EVAL-132

Q: What is the definition of "Refund Bank" in the Draft Red Herring Prospectus (DRHP)?

A: Bank which is a clearing member and registered with SEBI as a banker to an issue under the SEBI (Bankers to an Issue) Regulations, 1994 and with whom the Refund Account will be opened, in this case being [ ]

PB-EVAL-133

Q: What is the definition of "Registered Brokers" in the Draft Red Herring Prospectus (DRHP)?

A: Stock brokers registered under SEBI (Stock Brokers) Regulations, 1992, as amended and the Stock Exchanges having nationwide terminals, other than the Managers and the Syndicate Members and eligible to procure Bids in terms of the SEBI circular number CIR/CFD/14/2012 dated October 4, 2012 issued by SEBI

PB-EVAL-134

Q: What is the definition of "Registrar Agreement" in the Draft Red Herring Prospectus (DRHP)?

A: Agreement dated July 30, 2021 entered by and amongst our Company, the Selling Shareholders and the Registrar to the Offer, in relation to the responsibilities and obligations of the Registrar pertaining to the Offer

PB-EVAL-135

Q: What is the definition of "Registrar and Share" in the Draft Red Herring Prospectus (DRHP)?

A: Registrar and share transfer agents registered with SEBI and eligible to procure

PB-EVAL-136

Q: What is the definition of "Transfer Agents or" in the Draft Red Herring Prospectus (DRHP)?

A: Bids from relevant Bidders at the Designated RTA Locations as per the list

PB-EVAL-137

Q: What is the definition of "Registrar to the Offer or Registrar" in the Draft Red Herring Prospectus (DRHP)?

A: Link Intime India Private Limited

PB-EVAL-138

Q: What is the definition of "Retail Individual" in the Draft Red Herring Prospectus (DRHP)?

A: Individual Bidders, who have Bid for the Equity Shares for an amount not more

PB-EVAL-139

Q: What is the definition of "Retail Portion" in the Draft Red Herring Prospectus (DRHP)?

A: Portion of the Offer being not more than 10% of the Offer consisting of [ ] Equity Shares which shall be available for allocation to Retail Individual Bidders (subject to valid Bids being received at or above the Offer Price), which shall not be less than the minimum Bid Lot subject to availability in the Retail Portion

PB-EVAL-140

Q: What is the definition of "Revision Form" in the Draft Red Herring Prospectus (DRHP)?

A: Form used by the Bidders to modify the quantity of the Equity Shares or the Bid Amount in any of their Bid cum Application Forms or any previous Revision Form(s), as applicable. QIB Bidders and Non-Institutional Bidders are not allowed to withdraw or lower their Bids (in terms of quantity of Equity Shares or the Bid Amount) at any stage. Retail Individual Bidders can revise their Bids during the Bid/ Offer Period and withdraw their Bids until Bid/Offer Closing Date

PB-EVAL-141

Q: What is the definition of "Self Certified" in the Draft Red Herring Prospectus (DRHP)?

A: The list of SCSBs notified by SEBI for the ASBA process is available at

PB-EVAL-142

Q: What is the definition of "Selling Shareholders" in the Draft Red Herring Prospectus (DRHP)?

A: Collectively, the Investor Selling Shareholder and the Other Selling Shareholders

PB-EVAL-143

Q: What is the definition of "Share Escrow Agent" in the Draft Red Herring Prospectus (DRHP)?

A: The share escrow agent appointed pursuant to the Share Escrow Agreement, namely, [[ ]]

PB-EVAL-144

Q: What is the definition of "Share Escrow" in the Draft Red Herring Prospectus (DRHP)?

A: Agreement to be entered into amongst our Company, the Selling Shareholders

PB-EVAL-145

Q: What is the definition of "Specified Locations" in the Draft Red Herring Prospectus (DRHP)?

A: Bidding Centres where the Syndicate shall accept Bid cum Application Forms

PB-EVAL-146

Q: What is the definition of "Sponsor Bank" in the Draft Red Herring Prospectus (DRHP)?

A: [[ ]], being a Banker to the Offer, appointed by our Company to act as a conduit between the Stock Exchanges and NPCI in order to push the mandate collect requests and / or payment instructions of the RIBs using the UPI Mechanism and carry out other responsibilities, in terms of the UPI Circulars

PB-EVAL-147

Q: What is the definition of "SVF" in the Draft Red Herring Prospectus (DRHP)?

A: Collectively, SVF India Holdings (Cayman) Limited and SVF Python II (Cayman) Limited

PB-EVAL-148

Q: What is the definition of "Syndicate or Members of the Syndicate" in the Draft Red Herring Prospectus (DRHP)?

A: Collectively, the JGC-BRLMs, the BRLMs and the Syndicate Members

PB-EVAL-149

Q: What is the definition of "Syndicate" in the Draft Red Herring Prospectus (DRHP)?

A: Agreement to be entered amongst our Company, the Selling Shareholders, the

PB-EVAL-150

Q: What is the definition of "Syndicate Members" in the Draft Red Herring Prospectus (DRHP)?

A: Intermediaries registered with SEBI, namely, [ ]

PB-EVAL-151

Q: What is the definition of "Underwriters" in the Draft Red Herring Prospectus (DRHP)?

A: [ ]

PB-EVAL-152

Q: What is the definition of "Underwriting" in the Draft Red Herring Prospectus (DRHP)?

A: Agreement to be entered amongst our Company, the Selling Shareholders and

PB-EVAL-153

Q: What is the definition of "UPI" in the Draft Red Herring Prospectus (DRHP)?

A: Unified payments interface which is an instant payment mechanism, developed by NPCI

PB-EVAL-154

Q: What is the definition of "UPI Circulars" in the Draft Red Herring Prospectus (DRHP)?

A: Circular number CIR/CFD/POLICYCELL/11/2015 dated November 10, 2015 issued by SEBI, as amended by its Circular number SEBI/HO/CED/DIL/CIR/2016/26 dated January 21, 2016 and Circular number SEBI/HO/CFD/DIL2/CIR/P/2018/138 dated November 1, 2018 issued by SEBI as amended or modified by SEBI from time to time, including Circular number SEBI/HO/CFD/DIL2/CIR/P/2019/50 dated April 3, 2019, Circular number SEBI/HO/CFD/DIL2/CIR/P/2019/76 dated June 28, 2019, Circular number SEBI/HO/CFD/DIL2/CIR/P/2019/85 dated July 26, 2019, Circular number SEBI/HO/CFD/DCR2/CIR/P/2019/133 dated November 8, 2019, Circular number SEBI/HO/CFD/DIL2/CIR/P/2020/50 dated March 30, 2020, Circular number SEBI/HO/CFD/DIL2/CIR/P/2021/2480/1/M dated March 16, 2021, SEBI circular no. SEBI/HO/CFD/DIL1/CIR/P/2021/47 dated March 31, 2021, SEBI circular no. SEBI/HO/CFD/DIL2/P/CIR/2021/570 dated June 2, 2021 and any other circulars issued by SEBI or any other governmental authority in relation thereto from time to time

PB-EVAL-155

Q: What is the definition of "UPI ID" in the Draft Red Herring Prospectus (DRHP)?

A: ID created on the UPI for single-window mobile payment system developed by the NPCI

PB-EVAL-156

Q: What is the definition of "UPI Mandate" in the Draft Red Herring Prospectus (DRHP)?

A: A request (intimating the RIB by way of a notification on the UPI linked mobile

PB-EVAL-157

Q: What is the definition of "UPI Mechanism" in the Draft Red Herring Prospectus (DRHP)?

A: The bidding mechanism that may be used by RIBs in accordance with the UPI Circulars to make an ASBA Bid in the Offer

PB-EVAL-158

Q: What is the definition of "UPI PIN" in the Draft Red Herring Prospectus (DRHP)?

A: Password to authenticate UPI transaction

PB-EVAL-159

Q: What is the definition of "Working Day(s)" in the Draft Red Herring Prospectus (DRHP)?

A: All days on which commercial banks in Mumbai, India are open for business, provided however, for the purpose of announcement of the Price Band and the Bid/Offer Period, Working Day shall mean all days, excluding all Saturdays, Sundays and public holidays on which commercial banks in Mumbai, India are open for business and the time period between the Bid/Offer Closing Date and

PB-EVAL-160

Q: What is the definition of "AIF(s)" in the Draft Red Herring Prospectus (DRHP)?

A: Alternative Investment Fund(s) as defined in and registered with SEBI under the SEBI AIF Regulations

PB-EVAL-161

Q: What is the definition of "AMFI" in the Draft Red Herring Prospectus (DRHP)?

A: Association of Mutual Funds in India

PB-EVAL-162

Q: What is the definition of "AGM" in the Draft Red Herring Prospectus (DRHP)?

A: Annual General Meeting

PB-EVAL-163

Q: What is the definition of "BSE" in the Draft Red Herring Prospectus (DRHP)?

A: BSE Limited

PB-EVAL-164

Q: What is the definition of "Category III FPIs" in the Draft Red Herring Prospectus (DRHP)?

A: FPIs registered as category III FPIs under the SEBI FPI Regulations, which shall include all other FPIs not eligible under category I and category II foreign portfolio investors, such as endowments, charitable societies, charitable trusts, foundations, corporate bodies, trusts, individuals and family offices

PB-EVAL-165

Q: What is the definition of "CDSL" in the Draft Red Herring Prospectus (DRHP)?

A: Central Depository Services (India) Limited

PB-EVAL-166

Q: What is the definition of "CIN" in the Draft Red Herring Prospectus (DRHP)?

A: Corporate Identity Number

PB-EVAL-167

Q: What is the definition of "Companies Act 1956" in the Draft Red Herring Prospectus (DRHP)?

A: The erstwhile Companies Act, 1956 read with the rules, regulations, clarifications and modifications thereunder

PB-EVAL-168

Q: What is the definition of "COVID-19" in the Draft Red Herring Prospectus (DRHP)?

A: The novel coronavirus disease which was declared as a Public Health Emergency of International Concern on January 30, 2020, and a pandemic on March 11, 2020, by the World Health Organisation

PB-EVAL-169

Q: What is the definition of "CSR" in the Draft Red Herring Prospectus (DRHP)?

A: Corporate social responsibility

PB-EVAL-170

Q: What is the definition of "Depositories Act" in the Draft Red Herring Prospectus (DRHP)?

A: Depositories Act, 1996

PB-EVAL-171

Q: What is the definition of "DIN" in the Draft Red Herring Prospectus (DRHP)?

A: Director Identification Number

PB-EVAL-172

Q: What is the definition of "DP ID" in the Draft Red Herring Prospectus (DRHP)?

A: Depository Participant's identity number

PB-EVAL-173

Q: What is the definition of "DPIIT" in the Draft Red Herring Prospectus (DRHP)?

A: Department of Promotion of Industry and Internal Trade, Ministry of Commerce and Industry, GoI

PB-EVAL-174

Q: What is the definition of "EGM" in the Draft Red Herring Prospectus (DRHP)?

A: Extraordinary general meeting

PB-EVAL-175

Q: What is the definition of "EPF Act" in the Draft Red Herring Prospectus (DRHP)?

A: Employees' Provident Funds and Miscellaneous Provisions Act, 1952

PB-EVAL-176

Q: What is the definition of "EPS" in the Draft Red Herring Prospectus (DRHP)?

A: Earnings per share

PB-EVAL-177

Q: What is the definition of "ESI Act" in the Draft Red Herring Prospectus (DRHP)?

A: Employees' State Insurance Act, 1948

PB-EVAL-178

Q: What is the definition of "FCNR Account" in the Draft Red Herring Prospectus (DRHP)?

A: Foreign Currency Non Resident (Bank) account established in accordance with the FEMA

PB-EVAL-179

Q: What is the definition of "FDI" in the Draft Red Herring Prospectus (DRHP)?

A: Foreign direct investment

PB-EVAL-180

Q: What is the definition of "FEMA" in the Draft Red Herring Prospectus (DRHP)?

A: Foreign Exchange Management Act, 1999 read with rules and regulations thereunder

PB-EVAL-181

Q: What is the definition of "FEMA Rules" in the Draft Red Herring Prospectus (DRHP)?

A: Foreign Exchange Management (Non-debt Instruments) Rules, 2019

PB-EVAL-182

Q: What is the definition of "Financial Year/ Fiscal/" in the Draft Red Herring Prospectus (DRHP)?

A: The period of 12 months commencing on April 1 of the immediately



PB-EVAL-183

Q: What is the definition of "FPIs" in the Draft Red Herring Prospectus (DRHP)?

A: Foreign portfolio investors as defined under the SEBI FPI Regulations

PB-EVAL-184

Q: What is the definition of "FVCI" in the Draft Red Herring Prospectus (DRHP)?

A: Foreign Venture Capital Investors (as defined under the Securities and Exchange Board of India (Foreign Venture Capital Investors) Regulations, 2000) registered with SEBI

PB-EVAL-185

Q: What is the definition of "GAAR" in the Draft Red Herring Prospectus (DRHP)?

A: General Anti-Avoidance Rules

PB-EVAL-186

Q: What is the definition of "Gazette" in the Draft Red Herring Prospectus (DRHP)?

A: Official Gazette of India

PB-EVAL-187

Q: What is the definition of "GDP" in the Draft Red Herring Prospectus (DRHP)?

A: Gross Domestic Product

PB-EVAL-188

Q: What is the definition of "GoI" in the Draft Red Herring Prospectus (DRHP)?

A: Central Government/Government of India

PB-EVAL-189

Q: What is the definition of "GST" in the Draft Red Herring Prospectus (DRHP)?

A: Goods and services tax

PB-EVAL-190

Q: What is the definition of "HUF(s)" in the Draft Red Herring Prospectus (DRHP)?

A: Hindu undivided family(ies)

PB-EVAL-191

Q: What is the definition of "ICAI" in the Draft Red Herring Prospectus (DRHP)?

A: Institute of Chartered Accountants of India

PB-EVAL-192

Q: What is the definition of "IFRS" in the Draft Red Herring Prospectus (DRHP)?

A: International Financial Reporting Standards

PB-EVAL-193

Q: What is the definition of "Income Tax Act" in the Draft Red Herring Prospectus (DRHP)?

A: Income Tax Act, 1961

PB-EVAL-194

Q: What is the definition of "Ind AS/ Indian" in the Draft Red Herring Prospectus (DRHP)?

A: Indian Accounting Standards notified under Section 133 of the Companies

PB-EVAL-195

Q: What is the definition of "Accounting Standards" in the Draft Red Herring Prospectus (DRHP)?

A: Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended

PB-EVAL-196

Q: What is the definition of "IPO" in the Draft Red Herring Prospectus (DRHP)?

A: Initial Public Offering

PB-EVAL-197

Q: What is the definition of "IRDAI" in the Draft Red Herring Prospectus (DRHP)?

A: Insurance Regulatory and Development Authority of India

PB-EVAL-198

Q: What is the definition of "IST" in the Draft Red Herring Prospectus (DRHP)?

A: Indian Standard Time

PB-EVAL-199

Q: What is the definition of "IT" in the Draft Red Herring Prospectus (DRHP)?

A: Information Technology

PB-EVAL-200

Q: What is the definition of "KYC" in the Draft Red Herring Prospectus (DRHP)?

A: Know Your Customer