

Tenth Amendment to Investment Valuation Policy & Procedure (“Valuation Policy”) of Invesco Mutual Fund:

Provisions w.r.t. amortized based valuation of debt & money markets instrument having residual maturity <= 30 days are amended as follows:

Sr. #	Reference No. of Annexure I of the Valuation Policy	Existing Provisions	Revised Provisions
1	Para B.i.2 of Annexure I of the Valuation Policy For securities having residual maturity <= 30 days (excluding Government Securities/ State Government Securities (SDL)/ T Bills/ Cash Management Bills, Interest rate Swaps)	With effect from April 01, 2020, amortization-based valuation shall be dispensed with and irrespective of residual maturity, all money market and debt securities shall be valued in a manner similar to the process followed for valuation of securities with residual maturity > 30 days.	With effect from May 01, 2020 , amortization-based valuation shall be dispensed with and irrespective of residual maturity, all money market and debt securities shall be valued in a manner similar to the process followed for valuation of securities with residual maturity > 30 days.