

| Brokerage Structure of ARN-30846 Applicable from 1st April 2019 till further notice | | | | | | | | |
|---|---------------------------------|----------------|----------------|----------------|------------------------|-----------------------------------|---|--|
| Scheme Detail | T30 & B30 | | | | | Additional Market Expansion (B30) | Scheme Wise Clawback if Redeemed / Switched | Exit Load |
| | Amount / Time Slab / Trxn. Type | 1st Year Trail | 2nd Year Trail | 3rd Year Trail | 4th Year onwards Trail | | | |
| Equity Funds | | | | | | | | |
| IDFC Core Equity Fund | Any Amount | 0.95% | 0.90% | 0.90% | 0.90% | Trail : 1st year -1.50% | Me Trail: 12 months | Wef 10th May 16, 1% if redeemed within 365 days |
| IDFC Large Cap Fund | Any Amount | 0.95% | 0.95% | 0.95% | 0.95% | Trail : 1st year - 1.50% | Me Trail: 12 months | Nil |
| IDFC Focused Equity Fund | Any Amount | 1.00% | 0.95% | 0.95% | 0.95% | Trail : 1st year - 1.50% | Me Trail: 12 months | 1.00% for 365 Days |
| IDFC Infrastructure Fund | Any Amount | 1.00% | 0.95% | 0.95% | 0.95% | Trail : 1st year - 1.50% | Me Trail: 12 months | 1.00% for 365 Days |
| IDFC Sterling Value Fund | Any Amount | 0.95% | 0.90% | 0.90% | 0.90% | Trail : 1st year - 2.00% | Me Trail: 12 months | 1% for 365 days wef 07Sep2015 |
| IDFC Multi Cap Fund | Any Amount | 0.80% | 0.70% | 0.70% | 0.70% | Trail : 1st year - 1.50% | Me Trail: 12 months | 1.00% for 365 Days |
| IDFC Tax Advantage (ELSS) Fund | Any Amount | 1.00% | 0.95% | 0.95% | 0.95% | Trail : 1st year - 1.50% | Nil | Nil |
| Debt Funds | | | | | | | | |
| IDFC Banking & PSU Debt Fund | Any Amount | 0.10% | 0.10% | 0.10% | 0.10% | Nil | | Nil |
| IDFC Cash Fund | Any Amount | 0.05% | 0.05% | 0.05% | 0.05% | Nil | | Nil |
| IDFC Money Manager Fund | Any Amount | 0.50% | 0.40% | 0.40% | 0.40% | Nil | | Nil |
| IDFC Low Duration Fund | Any Amount | 0.15% | 0.15% | 0.15% | 0.15% | Nil | | Nil |
| IDFC Corporate Bond Fund | Any Amount | 0.30% | 0.30% | 0.30% | 0.30% | Nil | | Nil W.e.f. 12th Aug,2016 |
| IDFC Credit Risk Fund | Any Amount | 0.75% | 0.60% | 0.60% | 0.60% | Nil | | 1% if red/switch out within 365 days. |
| IDFC Bond Fund - Short Term Plan | Any Amount | 0.50% | 0.40% | 0.40% | 0.40% | Nil | | Nil, W.E.F 23rd May 2016 |
| IDFC Bond Fund - Medium Term Plan | Any Amount | 0.80% | 0.60% | 0.60% | 0.60% | Nil | | Nil |
| IDFC Dynamic Bond Fund | Any Amount | 0.80% | 0.75% | 0.75% | 0.75% | Nil | | Nil W.E.F 17-Oct-2016 |
| IDFC Bond Fund - Income Plan | Any Amount | 0.80% | 0.70% | 0.70% | 0.70% | Nil | | Wef 04-08-2015 for 10% of invt 0%, Bal at 1% upto 365 Days |
| IDFC Government Securities Fund - Investment Plan | Any Amount | 0.75% | 0.50% | 0.50% | 0.50% | Nil | | Nil |
| IDFC Government Securities Fund - Constant Maturity Plan | Any Amount | 0.10% | 0.10% | 0.10% | 0.10% | Nil | | Nil |
| IDFC Ultra Short Term Fund | Any Amount | 0.15% | 0.15% | 0.15% | 0.15% | Nil | | Nil |
| IDFC Overnight Fund | Any Amount | 0.10% | 0.10% | 0.10% | 0.10% | Nil | | Nil |
| Hybrid funds | | | | | | | | |
| IDFC Hybrid Equity Fund | Any Amount | 1.00% | 0.95% | 0.95% | 0.95% | Trail : 1st Year - 1.50% | Market Expansion Trail : 12 Months | For 10% of invt -Nil, For bal. invt -1% if red/swt out in 12 mnts |
| IDFC Regular Savings Fund | Any Amount | 1.00% | 0.95% | 0.95% | 0.95% | Trail : 1st Year - 1.25% | Market Expansion Trail : 12 Months | Wef 24-08-17 for 10% of invt=0,bal invt-1% if red/Swt out in 12 months |
| IDFC Dynamic Equity Fund | Any Amount | 1.00% | 1.00% | 1.00% | 1.00% | Trail : 1st Year - 2.00% | Market Expansion Trail : 12 Months | Wef 03-07-17 for 10% of invt=0,bal invt-1% if red/Swt out in 12 months |
| IDFC Arbitrage Fund | Any Amount | 0.65% | 0.65% | 0.65% | 0.65% | Nil | Nil | 0.25% if redeemed/switch out in 1 Month |
| IDFC Equity Savings Fund | Any Amount | 1.00% | 0.95% | 0.95% | 0.95% | Trail : 1st Year - 1.50% | Market Expansion Trail : 12 Months | For 10% of invt -Nil, For bal. invt -1% if red/swt out in 12 mnts |
| Other Funds | | | | | | | | |
| IDFC Asset Allocation Fund - FOF -Moderate Plan | Any Amount | 0.70% | 0.65% | 0.65% | 0.65% | Trail : 1st year - 1.50% | Market expansion Trail : 12 months | 1.50% for 18 Months |
| IDFC Asset Allocation Fund - FOF - Aggressive Plan | Any Amount | 0.80% | 0.80% | 0.80% | 0.80% | Trail : 1st year - 1.50% | Market expansion Trail : 12 months | 1.50% for 18 Months |
| IDFC Asset Allocation Fund - FOF -Conservative Plan | Any Amount | 0.60% | 0.60% | 0.60% | 0.60% | Trail : 1st year - 1.50% | Market expansion Trail : 12 months | 1.50% for 18 Months |
| IDFC Nifty Fund | Any Amount | 0.10% | 0.10% | 0.10% | 0.10% | Nil | Nil | Nil |
| IDFC All Seasons Bond Fund | Any Amount | 0.40% | 0.40% | 0.40% | 0.40% | Nil | Nil | 0.50% for 3months |

Terms & Conditions:

i) All distribution commission shall be payable only in form of Trail commission. No upfront commission or Trail paid in advance / Upfronted Trail shall be payable.

ii) T-30 refers to Top 30 Cities provided by AMFI as per the SEBI Guidelines & B-30 refers to all the cities beyond the Top 30 cities.

Scheme-wise Claw Back provision if redeemed/switched within Claw back period:

Market Expansion incentive (Trail):

• This is applicable only for 1st year & for B-30 Cities.

• Full recovery for the incentive paid will be done in case the Investor redeems/switches out to any other Scheme or Direct Plan before the completion of one year from the date of investment, irrespective of the Exit Load period applicable to the Fund.

• From 22nd Oct'18 onwards, B-30 incentive will be applicable only for inflows from retail investors as defined by SEBI from time to time.

iii) The changes effected in the current month's brokerage rates are highlighted in "green" for your attention.

iv) In Asset Allocation Funds, there is no exit load on switches within the asset allocation funds and there is no limit to the number of switches between Asset Allocation Funds.

v) In case EUIN or the investor declaration is not provided within the timelines as prescribed by AMFI from time to time, brokerage on the concerned transaction shall be forfeited permanently.

vi) The brokerage/incentives would be inclusive of Goods and Service Tax/ Cess and any other applicable tax, if any as per the current regulations.

vii) Any brokerage payout related discrepancies have to be intimated to us within 45 days from the date of release of brokerage.

viii) With effect from 1st July 2017, Goods and Service Tax (GST) is applicable on distributor brokerage.

ix) All distributors who have correctly updated the GST number with AMFI would be treated as registered distributors under GST and no deduction would be done from their pay-outs, whereas in case of Unregistered distributor or a distributor having registration number but failing to update the details with AMFI would also be treated as unregistered distributor and appropriate procedure as per the Goods and Services Tax Act, would be followed.

x) For normal brokerage, the distributors will have to raise the invoices favouring IDFC Mutual Fund and do the GST return filing accordingly.

Below is the GST number of IDFC Mutual Fund.

| Name of Entity | Billing address | PAN | Provisional GST no |
|------------------|--|------------|--------------------|
| IDFC Mutual Fund | 6th Floor, One Indiabulls centre, Jupiter Mills Compound, 841, Senapati Bapat Marg, Elphinstone Road, Mumbai, Maharashtra 400013 | AAETS9556K | 27AAETS9556K1ZP |

xi) IDFC Asset Management Company Limited (IDFC AMC) reserves absolute right and authority to change the brokerage structure applicable to existing as well as future assets contributed by the Distributor, at its sole discretion. Any such change in the brokerage structure shall be intimated to the Distributors by telephone/post/email/courier/post/text message or such other medium of communication as may be preferred by IDFC AMC and the same shall be effective from the date of dispatch of such communication.