

| Sovereign Structure of ARI-2046 Applicable from 1st October 2021 till further notice |                                |                |                |                |                        |                                  |  |   |
|--|--------------------------------|----------------|----------------|----------------|------------------------|----------------------------------|--|---|
| Scheme Detail  | TSD & ESD                      |                |                |                |                        | Additional Market Expansion (MS) | Scheme With Checkback if Redeemed / Switched** | Exit Load   |
|  | Amount / Time Side / Time 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 - 2.00%         | Market Expansion Trail : 12 Months             | • If redeemed/switched out within 365 days from the date of allotment:<br>1. Upto 10% of investment - Nil;<br>2. For remaining investment -1% of applicable NAV;<br>• If redeemed / switched out after 365 days from date of allotment : Nil. |
| IDFC Large Cap Fund  | Any Amount                     | 0.95%          | 0.95%          | 0.95%          | 0.95%                  | Trail : 1st year - 2.00%         | Market Expansion Trail : 12 Months             | • If redeemed/switched out within 365 days from the date of allotment:<br>1. Upto 10% of investment - Nil;<br>2. For remaining investment -1% of applicable NAV;<br>• If redeemed / switched out after 365 days from date of allotment : Nil. |
| IDFC Focused Equity Fund   | Any Amount                     | 1.00%          | 0.95%          | 0.95%          | 0.95%                  | Trail : 1st year - 2.00%         | Market Expansion Trail : 12 Months             | • If redeemed/switched out within 365 days from the date of allotment:<br>1. Upto 10% of investment - Nil;<br>2. For remaining investment -1% of applicable NAV;<br>• If redeemed / switched out after 365 days from date of allotment : Nil. |
| IDFC Infrastructure Fund   | Any Amount                     | 1.00%          | 0.95%          | 0.95%          | 0.95%                  | Trail : 1st year - 2.00%         | Market Expansion Trail : 12 Months             |   |
| IDFC Starling Value Fund   | Any Amount                     | 0.95%          | 0.90%          | 0.90%          | 0.90%                  | Trail : 1st year - 1.75%         | Market Expansion Trail : 12 Months             |   |
| IDFC Flexi Cap Fund  | Any Amount                     | 0.80%          | 0.70%          | 0.70%          | 0.70%                  | Trail : 1st year - 2.00%         | Market Expansion Trail : 12 Months             |   |
| IDFC Tax Advantage (ELSS) Fund   | Any Amount                     | 1.00%          | 0.95%          | 0.95%          | 0.95%                  | Trail : 1st year - 1.75%         |  | Nil   |
| IDFC Emerging Business Fund  | Any Amount                     | 0.55%          | 0.55%          | 0.55%          | 0.55%                  | Trail : 1st year - 1.65%         | Market expansion Trail : 12 Months             | 1% if redeemed/switched out within 1 year from the date of allotment  |
| IDFC US Equity Fund of Fund  | Any Amount                     | 0.85%          | 0.85%          | 0.85%          | 0.85%                  | Trail : 1st year - 1.00%         | Market expansion Trail : 12 Months             | 1% if redeemed/switched out within 1 year from the date of allotment  |
| Debt Funds   |                                |                |                |                |                        |                                  |  |   |
| IDFC Floating Rate Fund  | Any Amount                     | 0.35%          | 0.35%          | 0.35%          | 0.35%                  | Nil                              |  | Nil   |
| IDFC Banking & PSU Debt Fund   | Any Amount                     | 0.30%          | 0.30%          | 0.30%          | 0.30%                  | 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%                  | Trail : 1st Year - 1.00%         | Market Expansion Trail : 12 Months             | 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                     | 0.75%          | 0.60%          | 0.60%          | 0.60%                  | Nil                              |  | Nil w.e.f 15-01-2019  |
| 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-Nil, For bal. invt -1% If red/switch out in 12 months  |
| 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   |
| IDFC Gilt 2027 Index Fund  | Any Amount                     | 0.15%          | 0.15%          | 0.15%          | 0.15%                  | Nil                              |  | Nil   |
| IDFC Gilt 2028 Index Fund  | Any Amount                     | 0.15%          | 0.15%          | 0.15%          | 0.15%                  | Nil                              |  | Nil   |
| Hybrid Funds   |                                |                |                |                |                        |                                  |  |   |
| IDFC Hybrid Equity Fund  | Any Amount                     | 1.00%          | 0.95%          | 0.95%          | 0.95%                  | Trail : 1st Year - 1.00%         | Market Expansion Trail : 12 Months             | For 10% of invt.-Nil, For bal. invt -1% if red/switch out in 12 months  |
| IDFC Regular Savings Fund  | Any Amount                     | 1.00%          | 0.95%          | 0.95%          | 0.95%                  | Trail : 1st Year - 0.75%         | Market Expansion Trail : 12 Months             | Wef 24-08-17 for 10% of invt-Nil and 1% If red/switch out in 12 months  |
| IDFC Balanced Advantage 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-Nil and 1% If red/switch out in 12 months  |
| IDFC Arbitrage Fund  | Any Amount                     | 0.65%          | 0.65%          | 0.65%          | 0.65%                  | 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 - 1.00%         | Market Expansion Trail : 12 Months             | For 10% of invt.-Nil, For bal. invt -1% if red/switch out in 12 months  |
| Other Funds  |                                |                |                |                |                        |                                  |  |   |
| IDFC Asset Allocation Fund - FOF Moderate Plan                                       | Any Amount                     | 0.45%          | 0.45%          | 0.45%          | 0.45%                  | Nil                              |  | • If redeemed/switched out within 365 days from the date of allotment:<br>1. Upto 10% of investment - Nil;<br>2. For remaining investment -1% of applicable NAV;<br>• If redeemed / switched out after 365 days from date of allotment : Nil. |
| IDFC Asset Allocation Fund - FOF Aggressive Plan                                     | Any Amount                     | 0.50%          | 0.50%          | 0.50%          | 0.50%                  | Nil                              |  |   |
| IDFC Asset Allocation Fund - FOF Conservative Plan                                   | Any Amount                     | 0.30%          | 0.30%          | 0.30%          | 0.30%                  | Nil                              |  |   |
| IDFC Nifty Fund  | Any Amount                     | 0.10%          | 0.10%          | 0.10%          | 0.10%                  | Nil                              |  | Nil w.e.f 04-02-2019  |
| IDFC All Seasons Bond Fund   | Any Amount                     | 0.20%          | 0.20%          | 0.20%          | 0.20%                  | Nil                              |  | 0.50% for 3months   |

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.

a) 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:

\*B-30 incentive (Trail):

- \* This is applicable only for 1st year & only for inflows from Retail investors of 830 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 2nd Oct'18 onwards, 8-30 incentive will be applicable only for inflows from retail investors as defined by SEB from time to time.
- \* As per the SEB circular, definition of retail investor is stated as follows upto a 2lac per investor after aggregating all transactions received on the same day from an individual investor in a particular scheme.
  - Inflows < INR\_2,00,000/- at PAN level from retail investors in particular schemes (Individuals, Sole-proprietorship, Minor) from 830 Cities will be considered for 830 tagging.
  - Inflows >= INR\_2,00,000/- at PAN level in a particular scheme from retail investors (Individuals, Sole-proprietorship, Minor) from 830 Cities will be considered for T32 tagging as defined for NRI and T20 tagging for HFI and Corporates.

• 830 incentive is applicable w. e. f. 15th Apr 2019

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.

v) 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.

(c) 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.

| Name of Entity   | Billing address   | PAN        | Provisional GST no |
|------------------|---|------------|--------------------|
| IDFC Mutual Fund | 6th Floor, One World centre, Jupiter Mills Compound, 841, Senapati Bapat Marg, Elphinstone Road, Mumbai, Maharashtra 400013 | AAET59556K | 27AAET59556K2P     |

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