


|  | | Brokerage Structure of ARN-30846 Aplicable from 01-Feb-2023 till further notice | | | | | |
|---|-------------------------------|---|----------------|----------------|------------------------|-----------------|---|
| IDFC MUTUAL FUND | | | | | | | |
| Scheme Detail | T30 | | | | | B-30 Incentive* | Scheme Wise Clawback if Redeemed / Switched** |
| | 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 % | 2.00 % | 12 Months |
| IDFC Large Cap Fund | Any Amount | 0.95 % | 0.95 % | 0.95 % | 0.95 % | 2.00 % | 12 Months |
| IDFC Focused Equity Fund | Any Amount | 1.00 % | 0.95 % | 0.95 % | 0.95 % | 2.00 % | 12 Months |
| IDFC Infrastructure Fund | Any Amount | 1.00 % | 0.95 % | 0.95 % | 0.95 % | 2.00 % | 12 Months |
| IDFC Sterling Value Fund | Any Amount | 0.95 % | 0.90 % | 0.90 % | 0.90 % | 1.75 % | 12 Months |
| IDFC Flexi Cap Fund | Any Amount | 0.80 % | 0.70 % | 0.70 % | 0.70 % | 2.00 % | 12 Months |
| IDFC Tax Advantage (ELSS) Fund | Any Amount | 1.00 % | 0.95 % | 0.95 % | 0.95 % | 1.75 % | |
| IDFC Emerging Business Fund | Any Amount | 0.55 % | 0.55 % | 0.55 % | 0.55 % | 1.65 % | 12 Months |
| IDFC Transportation and Logistics Fund | Any Amount | 1.30 % | 1.30 % | 1.30 % | 1.30 % | 1.25 % | 12 Months |
| IDFC US Equity Fund of Fund | Any Amount | 0.85 % | 0.85 % | 0.85 % | 0.85 % | 1.00 % | 12 Months |
| IDFC Multi Cap Fund | Any Amount | 1.30 % | 1.30 % | 1.30 % | 1.30 % | 2.00 % | 12 Months |
| IDFC Mid Cap Fund | Any Amount | 1.30 % | 1.30 % | 1.30 % | 1.30 % | 1.50 % | 12 Months |
| Debt Funds | | | | | | | |
| IDFC Floating Rate Fund | Any Amount | 0.35 % | 0.35 % | 0.35 % | 0.35 % | 0.00 % | |
| IDFC Banking & PSU Debt Fund | Any Amount | 0.30 % | 0.30 % | 0.30 % | 0.30 % | 0.00 % | |
| IDFC Cash Fund | Any Amount | 0.05 % | 0.05 % | 0.05 % | 0.05 % | 0.00 % | |
| IDFC Money Manager Fund | Any Amount | 0.50 % | 0.40 % | 0.40 % | 0.40 % | 0.00 % | |
| IDFC Low Duration Fund | Any Amount | 0.15 % | 0.15 % | 0.15 % | 0.15 % | 0.00 % | |
| IDFC Corporate Bond Fund | Any Amount | 0.30 % | 0.30 % | 0.30 % | 0.30 % | 0.00 % | |
| IDFC Credit Risk Fund | Any Amount | 0.75 % | 0.60 % | 0.60 % | 0.60 % | 1.00 % | 12 Months |
| IDFC Bond Fund - Short Term Plan | Any Amount | 0.40 % | 0.40 % | 0.40 % | 0.40 % | 0.00 % | |
| IDFC Bond Fund - Medium Term Plan | Any Amount | 0.75 % | 0.60 % | 0.60 % | 0.60 % | 0.00 % | |
| IDFC Dynamic Bond Fund | Any Amount | 0.80 % | 0.75 % | 0.75 % | 0.75 % | 0.00 % | |
| IDFC Bond Fund - Income Plan | Any Amount | 0.80 % | 0.70 % | 0.70 % | 0.70 % | 0.00 % | |
| IDFC Government Securities Fund - Investment Plan | Any Amount | 0.60 % | 0.60 % | 0.60 % | 0.60 % | 0.00 % | |
| IDFC Government Securities Fund-Constant Maturity Plan | Any Amount | 0.10 % | 0.10 % | 0.10 % | 0.10 % | 0.00 % | |
| IDFC Ultra Short Term Fund | Any Amount | 0.15 % | 0.15 % | 0.15 % | 0.15 % | 0.00 % | |
| IDFC Overnight Fund | Any Amount | 0.08 % | 0.08 % | 0.08 % | 0.08 % | 0.00 % | |
| IDFC Crisil IBX Gilt April 2026 Index Fund | Any Amount | 0.25 % | 0.25 % | 0.25 % | 0.25 % | 0.00 % | |
| IDFC CRISIL IBX 90:10 SDL Plus Gilt April 2032 Index Fund | Any Amount | 0.15 % | 0.15 % | 0.15 % | 0.15 % | 0.00 % | |
| IDFC CRISIL IBX 90:10 SDL Plus Gilt Nov 2026 Index Fund | Any Amount | 0.20 % | 0.20 % | 0.20 % | 0.20 % | 0.00 % | |
| IDFC CRISIL IBX 90:10 SDL Plus Gilt Sep 2027 Index Fund | Any Amount | 0.20 % | 0.20 % | 0.20 % | 0.20 % | 0.00 % | |
| IDFC Gilt 2027 Index Fund | Any Amount | 0.15 % | 0.15 % | 0.15 % | 0.15 % | 0.00 % | |
| IDFC Gilt 2028 Index Fund | Any Amount | 0.15 % | 0.15 % | 0.15 % | 0.15 % | 0.00 % | |
| Hybrid funds | | | | | | | |
| IDFC Hybrid Equity Fund | Any Amount | 1.00 % | 0.95 % | 0.95 % | 0.95 % | 1.00 % | 12 Months |
| IDFC Regular Savings Fund | Any Amount | 1.00 % | 0.95 % | 0.95 % | 0.95 % | 0.75 % | 12 Months |
| IDFC Balanced Advantage Fund | Any Amount | 1.00 % | 1.00 % | 1.00 % | 1.00 % | 1.50 % | 12 Months |
| IDFC Arbitrage Fund | Any Amount | 0.60 % | 0.60 % | 0.60 % | 0.60 % | 0.00 % | |
| IDFC Equity Savings Fund | Any Amount | 0.90 % | 0.90 % | 0.90 % | 0.90 % | 1.00 % | 12 Months |
| Other Funds | | | | | | | |
| IDFC Asset Allocation Fund - FOF -Moderate Plan | Any Amount | 0.45 % | 0.45 % | 0.45 % | 0.45 % | 0.00 % | |
| IDFC Asset Allocation Fund - FOF - Aggressive Plan | Any Amount | 0.50 % | 0.50 % | 0.50 % | 0.50 % | 0.00 % | |
| IDFC Asset Allocation Fund - FOF -Conservative Plan | Any Amount | 0.30 % | 0.30 % | 0.30 % | 0.30 % | 0.00 % | |

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|--|------------|--------|--------|--------|--------|--------|--|
| IDFC Nifty Fund | Any Amount | 0.10 % | 0.10 % | 0.10 % | 0.10 % | 0.00 % | |
| IDFC All Seasons Bond Fund | Any Amount | 0.20 % | 0.20 % | 0.20 % | 0.20 % | 0.00 % | |
| IDFC Nifty200 Momentum 30 Index Fund | Any Amount | 0.40 % | 0.40 % | 0.40 % | 0.40 % | 0.00 % | |
| IDFC Nifty100 Low Volatility 30 Index Fund | Any Amount | 0.40 % | 0.40 % | 0.40 % | 0.40 % | 0.00 % | |
| IDFC Nifty 100 Index Fund | Any Amount | 0.30 % | 0.30 % | 0.30 % | 0.30 % | 0.00 % | |

** Applicable on B30 Incentive

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:
B30 incentive is applicable w. e. f. 15th Apr 2019
- iii. 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.
- iv. 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
 - o This is applicable only for 1st year & only for inflows from Retail investors of B30 cities.
 - o 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.
 - o 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
 - o As per the SEBI circular, definition for Retail investor is stated as inflows upto 2 lacs 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 a particular scheme (Individuals, Sole-proprietorship, Minors) from B30 Cities will be considered for B30 tagging
 - Inflows >= INR. 2,00,001/- at PAN level in a particular scheme from retail investors (Individuals, Sole-proprietorship, Minors) from B30 Cities will be considered for T30 tagging as default in line with tagging for NRIs and Corporates
- 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
- vi. Any brokerage payout related discrepancies have to be intimated to us within 45 days from the date of release of brokerage.
- vii. 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.
- viii. 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
- ix. 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 World 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.
- xii) W.e.f. 1st Jan'22, we have shifted to triggered based pay-out mechanism for fresh SIP/STP registrations. For live SIP/STP as on 31st Dec'21, we will continue to follow registration based pay-out mechanism.

The below table details the Exit Loads applicable and Effective Date:

| Scheme | Exit Load |
|--|---|
| IDFC Core Equity Fund | Upto 10% of investment -Nil, For balance investment -1% if redeemed / switched out witdin 12 montds |
| IDFC Large Cap Fund | Upto 10% of investment -Nil, For balance investment -1% if redeemed / switched out witdin 12 montds |
| IDFC Focused Equity Fund | Upto 10% of investment -Nil, For balance investment -1% if redeemed / switched out witdin 12 montds |
| IDFC Infrastructure Fund | Upto 10% of investment -Nil, For balance investment -1% if redeemed / switched out witdin 12 montds |
| IDFC Sterling Value Fund | Upto 10% of investment -Nil, For balance investment -1% if redeemed / switched out witdin 12 montds |
| IDFC Flexi Cap Fund | Upto 10% of investment -Nil, For balance investment -1% if redeemed / switched out witdin 12 montds |
| IDFC Emerging Businesses Fund | 1% if redeemed / switched out witdin 12 montds |
| IDFC Tax Advantage (ELSS) Fund | Nil |
| IDFC Floating Rate Fund | Nil |
| IDFC Banking & PSU Debt Fund | Nil |
| IDFC Cash Fund | Nil |
| IDFC Money Manager Fund | Nil |
| IDFC Low Duration Fund | Nil |
| IDFC Corporate Bond Fund | Nil W.e.f. 12td Aug,2016 |
| IDFC Credit Risk Fund | 1% if rededeemed /switched out witdin 365 days |
| IDFC Bond Fund - Short Term Plan | Nil, w.e.f. 23rd May 2016 |
| IDFC Bond Fund - Medium Term Plan | Nil, w.e.f. 23rd May 2016 |
| IDFC Dynamic Bond Fund | Nil (w.e.f. 15td Jan. 2019) |
| IDFC Bond Fund - Income Plan | W.e.f. 04-08-2015 for 10% of investment 0%, Balance at 1% upto 365 Days |
| IDFC Gov. Securities Fund - Investment Plan | Nil |
| IDFC Gov. Securities Fund - Constant Maturity Plan | Nil |
| IDFC Ultra Short Term Fund | Nil |
| IDFC Overnight Fund | Nil |
| IDFC Gilt 2027 Index Fund | Nil |
| IDFC Gilt 2028 Index Fund | Nil |
| IDFC Hybrid Equity Fund | For 10% of investment -Nil, For balance investment -1% if redeemed / switched out in 12 montds |
| IDFC Dynamic Equity Fund | For 10% of investment -Nil, For balance investment -1% if redeemed / switched out in 12 montds |
| IDFC Regular Savings Fund | For 10% of investment -Nil, For balance investment -1% if redeemed / switched out in 12 montds |
| IDFC Equity Savings Fund | For 10% of investment -Nil, For balance investment -1% if redeemed / switched out in 12 montds |

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|--|--|
| IDFC Arbitrage Fund | 0.25% if redeemed/switch out in 1 Montd |
| IDFC Asset Allocation Fund - FOF -Moderate Plan | Upto 10% of investment -Nil, For balance investment -1% if redeemed / switched out witdin 12 montds |
| IDFC Asset Allocation Fund - FOF - Aggressive Plan | Upto 10% of investment -Nil, For balance investment -1% if redeemed / switched out witdin 12 montds |
| IDFC Asset Allocation Fund - FOF -Conservative Plan | Upto 10% of investment -Nil, For balance investment -1% if redeemed / switched out witdin 12 montds |
| IDFC Nifty Fund | Nil (w.e.f. 04td Feb. 2019) |
| IDFC All Seasons Bond Fund | 0.50% for 3 montds |
| IDFC Nifty 100 Index Fund | Nil |
| IDFC Mid Cap Fund | if redeemed/switched out witdin 1 year from tde date of allotment 1% of applicable NAV; If redeemed/switched out after 1 year from tde date of allotment Nil |
| IDFC Nifty200 Momentum 30 Index Fund | Nil |
| IDFC Nifty100 Low Volatility 30 Index Fund | Nil |
| IDFC Crisil IBX Gilt April 2026 Index Fund | Nil |
| IDFC Transportation and Logistics Fund | If redeemed/switched out witdin 1 year from tde date of allotment -1% of applicable NAV; If redeemed/switched out after 1 year from tde date of allotment –Nil |
| IDFC Crisil IBX Gilt April 2026 Index Fund | Nil |
| IDFC CRISIL IBX 90:10 SDL Plus Gilt Nov 2026 Index Fund | Nil |
| IDFC CRISIL IBX 90:10 SDL Plus Gilt April 2032 Index Fund | Nil |
| IDFC CRISIL IBX 90:10 SDL Plus Gilt Sep 2027 Index Fund | Nil |