

## Brokerage Structure for the period 1st July 2026 to 30th September 2026

| Name              |                                                             |                               |           |                                | ARN                                    |
|-------------------|-------------------------------------------------------------|-------------------------------|-----------|--------------------------------|----------------------------------------|
| Category          | Name of the Fund                                            | Base Trail<br>1-3 yrs (% p.a) | ^GST @18% | Total Trail<br>1-3 yrs (% p.a) | Base Trail 4th year<br>onwards (% p.a) |
| Equity            | Invesco India Largecap Fund                                 | 1.186                         | 0.214     | 1.400                          | 0.932                                  |
|                   | Invesco India Smallcap Fund                                 | 0.932                         | 0.168     | 1.100                          | 0.720                                  |
|                   | Invesco India Flexi Cap Fund                                | 1.017                         | 0.183     | 1.200                          | 0.805                                  |
|                   | Invesco India Multicap Fund                                 | 1.017                         | 0.183     | 1.200                          | 0.805                                  |
|                   | Invesco India Focused Fund                                  | 0.975                         | 0.175     | 1.150                          | 0.763                                  |
|                   | Invesco India Midcap Fund                                   | 0.890                         | 0.160     | 1.050                          | 0.678                                  |
|                   | Invesco India Large & Mid Cap Fund                          | 0.932                         | 0.168     | 1.100                          | 0.720                                  |
|                   | Invesco India Contra Fund                                   | 0.805                         | 0.145     | 0.950                          | 0.593                                  |
| ELSS              | Invesco India ELSS Tax Saver Fund                           | 1.017                         | 0.183     | 1.200                          | 0.805                                  |
| Thematic          | Invesco India Manufacturing Fund                            | 1.186                         | 0.214     | 1.400                          | 0.932                                  |
|                   | Invesco India Technology Fund                               | 1.271                         | 0.229     | 1.500                          | 0.932                                  |
|                   | Invesco India Business Cycle Fund                           | 1.186                         | 0.214     | 1.400                          | 0.932                                  |
|                   | Invesco India Consumption Fund                              | 1.314                         | 0.236     | 1.550                          | 1.144                                  |
|                   | Invesco India ESG Integration Strategy Fund                 | 1.186                         | 0.214     | 1.400                          | 0.932                                  |
|                   | Invesco India Financial Services Fund                       | 1.186                         | 0.214     | 1.400                          | 0.932                                  |
|                   | Invesco India Infrastructure Fund                           | 1.186                         | 0.214     | 1.400                          | 0.932                                  |
|                   | Invesco India PSU Equity Fund                               | 1.186                         | 0.214     | 1.400                          | 0.932                                  |
| Hybrid            | Invesco India Aggressive Hybrid Fund                        | 1.186                         | 0.214     | 1.400                          | 0.932                                  |
|                   | Invesco India Equity Savings Fund                           | 1.271                         | 0.229     | 1.500                          | 0.932                                  |
|                   | Invesco India Balanced Advantage Fund                       | 1.186                         | 0.214     | 1.400                          | 0.932                                  |
|                   | Invesco India Multi Asset Allocation Fund                   | 0.932                         | 0.168     | 1.100                          | 0.805                                  |
| International FoF | Invesco India - Invesco Global Consumer Trends Fund of Fund | 0.500                         | 0.090     | 0.590                          | 0.500                                  |
|                   | Invesco India - Invesco EQQQ NASDAQ-100ETF Fund of Fund     | 0.212                         | 0.038     | 0.250                          | 0.212                                  |
|                   | Invesco India - Invesco Pan European Equity Fund of Fund    | 0.250                         | 0.045     | 0.295                          | 0.250                                  |
|                   | Invesco India - Invesco Global Equity Income Fund of Fund   | 0.250                         | 0.045     | 0.295                          | 0.250                                  |
| Gold              | Invesco India Gold ETF Fund of Fund                         | 0.381                         | 0.069     | 0.450                          | 0.381                                  |
| Equity oriented   | Invesco India Arbitrage Fund                                | 0.551                         | 0.099     | 0.650                          | 0.551                                  |
|                   | Invesco India Income Plus Arbitrage Active FOF              | 0.339                         | 0.061     | 0.400                          | 0.339                                  |
| Overnight         | Invesco India Overnight Fund                                | 0.042                         | 0.008     | 0.050                          | 0.042                                  |
| Liquid            | Invesco India Liquid Fund                                   | 0.034                         | 0.006     | 0.040                          | 0.034                                  |
| Debt              | Invesco India Low Duration Fund                             | 0.212                         | 0.038     | 0.250                          | 0.212                                  |
|                   | Invesco India Short Duration Fund                           | 0.636                         | 0.114     | 0.750                          | 0.424                                  |
|                   | Invesco India Money Market Fund                             | 0.169                         | 0.031     | 0.200                          | 0.169                                  |
|                   | Invesco India Ultra Short Duration Fund                     | 0.466                         | 0.084     | 0.550                          | 0.466                                  |
|                   | Invesco India Corporate Bond Fund                           | 0.339                         | 0.061     | 0.400                          | 0.339                                  |
|                   | Invesco India Medium Duration Fund                          | 0.720                         | 0.130     | 0.850                          | 0.720                                  |
|                   | Invesco India Credit Risk Fund                              | 0.424                         | 0.076     | 0.500                          | 0.424                                  |
|                   | Invesco India Banking and PSU Fund                          | 0.254                         | 0.046     | 0.300                          | 0.254                                  |
|                   | Invesco India Nifty G-sec Jul 2027 Index Fund               | 0.127                         | 0.023     | 0.150                          | 0.127                                  |
|                   | Invesco India Nifty G-sec Sep 2032 Index Fund               | 0.127                         | 0.023     | 0.150                          | 0.127                                  |
|                   | Invesco India Nifty Bank Index Fund                         | 0.466                         | 0.084     | 0.550                          | 0.424                                  |
|                   | Invesco India BSE Sensex Index Fund                         | 0.381                         | 0.069     | 0.450                          | 0.339                                  |
| Gilt              | Invesco India Gilt Fund                                     | 0.636                         | 0.114     | 0.750                          | 0.508                                  |

### Terms & Conditions

#### I. General

- The above brokerage structure is exclusive of GST and all other taxes/ levies as applicable from time to time. You are requested to comply with GST law by furnishing your GSTIN to AMFI unit of CAMS. Applicable GST will be payable @ 18% or composite scheme rate to Eligible GST Registered Distributors, subject to Valid GST Invoice.
- Brokerage will be payable only to distributors empanelled with us and for applications logged under their respective ARN.
- This structure will supersede any existing brokerage structure for the period of 1st July 2026 to 30th September 2026
- The AMC reserves the right to amend/withdraw the above brokerage structure without assigning any reasons

#### II. Regulatory

- The above-mentioned brokerage structure is applicable subject to provisions of SEBI regulations/ AMFI Circulars as amended from time to time
- GST Treatment on Mutual Fund Distributor Commission (Effective 1st April 2026)
  - The treatment of GST on distribution commission is being revised with effective from 1st April 2026. Under the revised framework, GST will be separate from the base commission payable to the distributors.
  - Statutory levies such as GST will no longer be embedded in commission payouts
  - GST will be paid/ reimbursed only after submission of valid tax invoice
  - RTA will reconcile the tax invoice with GSTR 2B and differences, if any, shall be adjusted in the subsequent months payment.
  - Non-GST registered distributors will not be eligible to receive GST. In absence of GST registration, only base commission will be paid.
- The above-mentioned brokerage structure for the 1st July 2026 to 30th September 2026 period is subject to any amendments as the AMC at its sole discretion may carry out without any prior intimation or notification in response to any Regulatory changes/ clarifications in relation to load structure/expenses ratio/ commission/ incentive/ trail and payment of brokerage etc
- In accordance with the clause 4(d) of SEBI Circular No. SEBI/IMD/CIR No. 4/168230/09 dated June 30, 2009, the distributors should disclose all the commissions (in the form of trail commission or any other mode) payable to them for the different competing schemes of various mutual funds from amongst which the scheme is being recommended to the investor. Distributors are advised to ensure compliance of the same
- Vide SEBI circular dated November 28th, 2002 and AMFI's subsequent circulars, intermediaries are not entitled to commission/incentive on their own investment
- SEBI notification No. SEBI/LAD-NRO/GN/2018/51 dated December 13, 2018 (SEBI (Mutual Funds) (Fourth Amendment) Regulations, 2018 published in the Gazette of India Extraordinary Part III - Section 4 dated December 13, 2018), has amended Regulation 52, sub-regulation 6 of Securities and Exchange Board of India (Mutual Funds) Regulations, 1996 in relation to Total Expense ratio of the schemes which has/ shall result in changes in the Total Expense ratio of the schemes w.e.f. April 1, 2019 resulting in consequent changes in the trail commission of few schemes payable for future periods in respect of outstanding assets.
- Distributors shall be eligible to receive the additional commission for mobilizing investments from new women investors from Top-30 & B-30 cities & onboarding new individual investors from B-30 cities. Kindly refer the circular for more details. SEBI Circular HO/(83)/2025-IMD-POD-1/1/52/2025

Date : July 01,2026