



**FIRST PASSIVE
TAX SAVER INDEX FUND***

Invest in India's
Top 50 companies & Save Tax under 80C!

**INTRODUCING
IIFL ELSS NIFTY 50
TAX SAVER INDEX FUND**

(An open-ended Passive Equity Linked Saving Scheme
with a statutory lock-in period of 3 years & tax benefit,
replicating/tracking the Nifty 50 index)

New Fund Offer opens on: December 01, 2022

New Fund Offer closes on: December 21, 2022

Twin Advantage of Tax Saving & Potential to benefit from Equity Market

TAX SAVINGS
(Up to INR 46,800¹)



EQUITY ADVANTAGE
(By investing in Nifty 50 Index)



Index Linked ELSS

Key Considerations

Why Passive

- No human bias
- Lower cost (relatively)
- Complements active portfolio
- Benefits from survivorship bias

Growing popularity of Passive

- Efficient lower cost strategy
- AUM in Index Funds/ETFs has grown over 56% CAGR in the last 5 years²

First in its Category

- Currently the only Passive ELSS Fund

ELSS vs Other Options for 80C Benefit

Instrument	Risk	Lock-In Period (Years)	Returns	Tax Benefits at the time of withdrawal
Equity Linked Savings Scheme (ELSS)	High Risk	3	16%**	No
Public Provident Fund (PPF)	Low Risk	15	7.1% [^]	Yes
Bank FD	Low Risk	5	6.9% ^{^^}	No

**Source - ACE MF, 3 year average market linked returns for schemes under ELSS category as on 31st October 2022.

[^] as on 31st March 2022.

^{^^} SBI 5 year FD Rates for a senior citizen as on 31st October 2022. For a non-senior citizen, the interest rate is 6.10%

Past performance may or may not be sustained in future.

1. An Investor with Income of INR 12,00,000 can save up to 46,800 by Availing Tax Deductions under Section 80C of the Income Tax Act, 1961. Tax on Total Income is including 4% cess; Standard deduction of INR 50,000 is applicable on the gross total income. Taxes have been computed as per income tax rules for the year 2021-22 assuming the investor opts for old tax regime. The above is for illustrative purpose only. Consult your tax advisor for more details. 2. Data ETF/Index Funds has been taken from ACE MF as on Mar 31, 2022.

Presenting - IIFL ELSS Nifty 50 Tax Saver Index Fund

1 DUAL ADVANTAGE

Tax benefit+ Opportunity of wealth creation

2 COST EFFICIENCY

Lower expense ratio as compared to active funds

IIFL ELSS
Nifty 50
Tax Saver
Index Fund

3 SCHEME OPTIONS AVAILABLE

IDCW³ Option - For investors opting for cashflows while having principal invested

Growth Option - For investors who are looking at wealth creation

4 TAX EFFICIENT DIVIDEND YIELD IN THE SCHEME

(Refer the below Illustration)

Benefit from dividend yield in tax efficient manner⁴

Impact of Dividend	Investment directly in Nifty 50 shares	Investment in Nifty 50 Index Fund-Growth Plan
Dividend Yield (A)	1.50%	1.50%
Taxation Rate (B)	30%	10% ⁵
Post Tax Yield (C) = A* (100%-B)	1.05%	1.35%

Higher dividend yield by ~30 bps

Why Choose NIFTY 50

01 Most widely tracked index

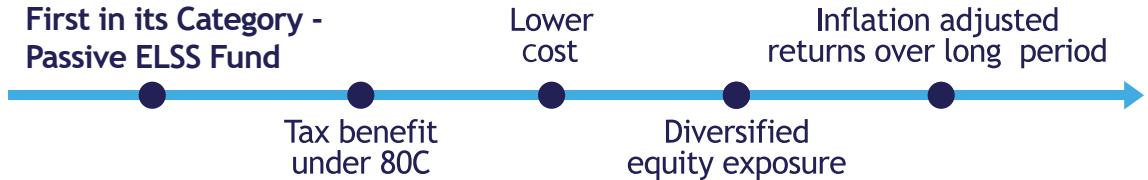
02 Barometer for Indian Economy

03 Ability to ride business cycles

04 Large Cap substitute

05 Accounts for about 50%⁶ of India's market cap.

Why Invest in IIFL ELSS Nifty 50 Tax Saver Fund



Investment Objective The investment objective of scheme is to invest in stocks comprising the Nifty 50 Index in the same proportion as in the index to achieve returns equivalent to the Total Returns Index of Nifty 50 Index (subject to tracking record error), while offering deduction on such investment made in the scheme under section 80C of the Income-tax Act, 1961. It also seeks to distribute income periodically depending on distributable surplus. There is no assurance or guarantee that the investment objective of the Scheme would be achieved. Investments in this scheme would be subject to a statutory lock-in 3 years from the date of allotment to avail Section 80C benefits.

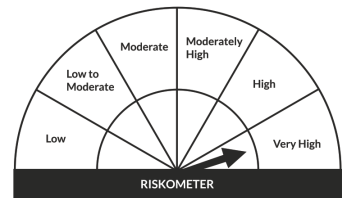
This product is suitable for investors who are seeking*:

Capital appreciation over long term;
Investment in stocks comprising the Nifty50 Index in the same proportion as in the Index to achieve returns equivalent to the Total Returns Index of Nifty50Index, subject to tracking error while offering deduction under 80C of IT Act, 1961

* Investors should consult their financial advisors if in doubt about whether the product is suitable for them.

Offer for units of Rs.10/ each during the New Fund Offer and continuous offer for units at NAV based prices.

Scheme Risk-o-meter



Investors understand that their principal will be at Very High risk

(The product labelling assigned during the New Fund Offer is based on internal assessment of the Scheme Characteristics or model portfolio and the same may vary post NFO when actual investments are made)