

## Annexure D

### Data Structure

The information is required to be uploaded in data file. The data file should be in ASCII format with one report per line. All fields in each file should be delimited with the delimiter “|”. The first record in the file should contain header text.

#### D.1. Mutual Fund Batch File (MF\_BATCH.TXT)

This file contains details of reporting entity, principal officer and files uploaded by the reporting entity

| #  | Field                 | Mandatory | Format         | Remarks                                                                                                                                                                                              |
|----|-----------------------|-----------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | Reporting Entity Name | Y         | VARCHAR (150)  | Reporting Entity Name                                                                                                                                                                                |
| 2. | ITDREIN               | Y         | VARCHAR (20)   | Registration number allotted by ITD                                                                                                                                                                  |
| 3. | Registration Number   | N         | VARCHAR (150)  | SEBI Registration number                                                                                                                                                                             |
| 4. | Statement Type        | Y         | VARCHAR (2)    | NB - New Statement containing new information<br>DB - Deletion Statement<br>CB - Correction Statement containing corrections for previously submitted information                                    |
| 5. | Statement Number      | Y         | VARCHAR (20)   | Internal reference number for reporting entity                                                                                                                                                       |
| 6. | Original Statement Id | Y         | DECIMAL (18,0) | Statement ID of the original Statement which is being replaced deleted or referred in the current Statement. In case the Statement is new and unrelated to any previous Statement, mention '0' here. |

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| #   | Field                         | Mandatory | Format        | Remarks                                                                                                  |
|-----|-------------------------------|-----------|---------------|----------------------------------------------------------------------------------------------------------|
| 7.  | Reason for Correction         | Y         | VARCHAR (1)   | Reason for revision to be stated when the original Statement is corrected.<br>(Refer Permissible values) |
| 8.  | Statement Date                | Y         | DATE          | Statement Date DD-MM-YYYY                                                                                |
| 9.  | Reporting Period Start Date   | Y         | DATE          | First day of the reporting period DD-MM-YYYY                                                             |
| 10. | Reporting Period End Date     | Y         | DATE          | Last day of the reporting period DD-MM-YYYY                                                              |
| 11. | Principal Officer Name        | Y         | VARCHAR (150) |                                                                                                          |
| 12. | Principal Officer Designation | Y         | VARCHAR (150) |                                                                                                          |
| 13. | Principal Officer Address     | Y         | VARCHAR (500) |                                                                                                          |
| 14. | Principal Officer Mobile      | Y         | VARCHAR (15)  |                                                                                                          |
| 15. | Principal Officer Email       | Y         | VARCHAR (50)  |                                                                                                          |

**D.2. Mutual Fund Account Summary (MF\_ACC\_SUMM.TXT)**

This file contains details of a person and summary values of the financial transactions for the reporting period.

| #  | Field            | Mandatory | Format         | Remarks                                                                                               |
|----|------------------|-----------|----------------|-------------------------------------------------------------------------------------------------------|
| 1. | Sequence Number  | Y         | DECIMAL (18,0) | Running sequence number for each line in the file. This number will be used during validation checks. |
| 2. | Financial Year   | Y         | VARCHAR (4)    | FY in which transaction was recorded-YYYY                                                             |
| 3. | Reporting Period | Y         | DATE           | Last day of the reporting period DD-MM-YYYY                                                           |
| 4. | AMC Name         | Y         | VARCHAR (100)  | AMC's Name                                                                                            |
| 5. | AMC Code         | Y         | VARCHAR (5)    |                                                                                                       |
| 6. | Client ID        | Y         | VARCHAR (20)   | Unique Client ID maintained by the reporting entity                                                   |

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| #   | Field                | Mandatory | Format        | Remarks                                                                           |
|-----|----------------------|-----------|---------------|-----------------------------------------------------------------------------------|
| 7.  | Client PAN           | Y         | VARCHAR (10)  | PAN of the Client. Mention PANNOTAVBL if no PAN is available.                     |
| 8.  | Client Name          | Y         | VARCHAR (250) | First Holder's name                                                               |
| 9.  | Client Type          | Y         | VARCHAR (1)   | R - Resident<br>N- Non-resident<br>F - FII<br>Z – Not Classified                  |
| 10. | Client Status        | Y         | VARCHAR (1)   | M – Minor<br>O - Other<br>X - Not Classified                                      |
| 11. | Guardian Name        | N         | VARCHAR(250)  | Mandatory if Client Status is 'Minor'                                             |
| 12. | Guardian PAN         | N         | VARCHAR(10)   | Mandatory if Client Status is 'Minor'. Mention PANNOTAVBL if no PAN is available. |
| 13. | Client Aadhaar       | N         | VARCHAR (12)  | First Holder's Aadhaar                                                            |
| 14. | Client DOB           | N         | DATE          | First Holder's DOB/DOI in DD-MM-YYYY                                              |
| 15. | Client Address       | Y         | VARCHAR (400) | First Holder's Address                                                            |
| 16. | Client City          | N         | VARCHAR (40)  | First Holder's Address-city                                                       |
| 17. | Client State code    | N         | VARCHAR (2)   | First Holder's Address- State (Refer Permissible values)                          |
| 18. | Client Pincode       | N         | DECIMAL (6,0) | First Holder's Address- Pincode                                                   |
| 19. | Client Mobile Number | N         | VARCHAR (15)  | First Holder's Mobile Number                                                      |
| 20. | Client E-mail ID     | N         | VARCHAR (100) | First Holder's E-mail ID                                                          |
| 21. | Joint holding        | Y         | VARCHAR (1)   | Whether joint holding exists (Y/N)                                                |
| 22. | Second Holder PAN    | N         | VARCHAR (10)  | Mandatory if Joint holding exists. Mention PANNOTAVBL if no PAN is available.     |
| 23. | Second Holder Name   | N         | VARCHAR (250) | Mandatory if Joint holding exists                                                 |

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| #   | Field                  | Mandatory | Format            | Remarks                                                                                            |
|-----|------------------------|-----------|-------------------|----------------------------------------------------------------------------------------------------|
| 24. | Second Holder<br>DOB   | N         | DATE              | Second Holder's DOB/DOI in DD-MM-YYYY                                                              |
| 25. | Third Holder<br>PAN    | N         | VARCHAR<br>(10)   | Mandatory if Joint holding exists. Mention PANNOTAVBL if no PAN is available.                      |
| 26. | Third Holder<br>Name   | N         | VARCHAR<br>(250)  | Mandatory if Joint holding exists                                                                  |
| 27. | Third Holder<br>DOB    | N         | DATE              | Third Holder's DOB/DOI in DD-MM-YYYY                                                               |
| 28. | Opening Value          | Y         | DECIMAL<br>(18,2) | Value of Holding as on first day of reporting period                                               |
| 29. | Purchase Value         | Y         | DECIMAL<br>(18,2) | Sum of purchase cost (net of transaction charges and stamp duty) during reporting period           |
| 30. | Transaction<br>Charges | Y         | DECIMAL<br>(18,2) | Sum of transaction charges during reporting period                                                 |
| 31. | Stamp Duty             | Y         | DECIMAL<br>(18,2) | Sum of stamp duty during reporting period                                                          |
| 32. | Sale Value             | Y         | DECIMAL<br>(18,2) | Sum of Value of Units Sold (including TDS and excluding STT and Exit Load) during reporting period |
| 33. | STT                    | Y         | DECIMAL<br>(18,2) | Sum of STT during reporting period                                                                 |
| 34. | Dividend Paid          | Y         | DECIMAL<br>(18,2) | Sum of dividend received (inclusive of TDS) during reporting period                                |
| 35. | Closing Value          | Y         | DECIMAL<br>(18,2) | Total Value of Holding as on the last day of reporting period                                      |

Note: Refer Guidelines for preparation of SFT for more details

***D.3. Mutual Fund Transaction Summary (MF\_TRN\_SUMM.TXT)***

This file shall contain details of security level transaction summary in respect of sales/debits during the reporting period.

| #  | Field              | Mandatory | Format         | Remarks                                                                                               |
|----|--------------------|-----------|----------------|-------------------------------------------------------------------------------------------------------|
| 1. | Sequence<br>Number | Y         | DECIMAL (18,0) | Running sequence number for each line in the file. This number will be used during validation checks. |

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| #   | Field               | Mandatory | Format         | Remarks                                                                         |
|-----|---------------------|-----------|----------------|---------------------------------------------------------------------------------|
| 2.  | Financial Year      | Y         | VARCHAR (4)    | FY in which sale transaction was recorded- YYYY                                 |
| 3.  | Reporting Period    | Y         | DATE           | Last day of the reporting period DD/MM/YYYY                                     |
| 4.  | AMC Code            | Y         | VARCHAR (5)    |                                                                                 |
| 5.  | Client ID           | Y         | VARCHAR (20)   | Client ID maintained by the reporting entity                                    |
| 6.  | Client PAN          | Y         | VARCHAR (10)   | PAN of the Client. Mention PANNOTAVBL if no PAN is available.                   |
| 7.  | Client Name         | Y         | VARCHAR (250)  | First Holder's name                                                             |
| 8.  | Security Class Code | Y         | VARCHAR (3)    | See permissible values                                                          |
| 9.  | Security Code       | Y         | VARCHAR (12)   | Unique security code (e.g. ISIN). Mention ISINNOTAVBLE if no ISIN is available. |
| 10. | Security Name       | Y         | VARCHAR (200)  | Name of security (scheme, plan and option)                                      |
| 11. | Debit Date          | Y         | DATE           | Date of Debit in DD/MM/YYYY                                                     |
| 12. | Debit Type          | Y         | VARCHAR (1)    | Refer Guidelines<br>A – AMC (redemption)<br>T – Transfer                        |
| 13. | Credit Type         | Y         | VARCHAR (1)    | Refer Guidelines<br>A – AMC (purchase)<br>T – Transfer                          |
| 14. | Asset Type          | Y         | VARCHAR (1)    | Refer Guidelines<br>S – Short Term<br>L – Long Term                             |
| 15. | Units               | Y         | DECIMAL (18,3) | Units sold or transferred. Refer Guidelines.                                    |
| 16. | Unit price          | Y         | DECIMAL (18,2) | Estimated sale price per unit                                                   |
| 17. | Sale Consideration  | Y         | DECIMAL (18,2) | Estimated sale consideration                                                    |
| 18. | COA                 | Y         | DECIMAL (18,2) | Estimated Cost of acquisition without indexation                                |

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| #   | Field        | Mandatory | Format         | Remarks                                                                                                   |
|-----|--------------|-----------|----------------|-----------------------------------------------------------------------------------------------------------|
| 19. | Unit FMV     | Y         | DECIMAL (18,2) | FMV per unit as on 31.01.2018. Refer Guidelines                                                           |
| 20. | Total FMV    | Y         | DECIMAL (18,2) | Total FMV as on 31.01.2018.                                                                               |
| 21. | Adjusted FMV | N         | DECIMAL (18,2) | If the long-term capital asset was acquired before 01.02.2018, Lower of Sale Consideration and Total FMV. |
| 22. | Adjusted COA | N         | DECIMAL (18,2) | Cost of acquisition without indexation (higher of COA and Adjusted FMV)                                   |
| 23. | Indexed COA  | N         | DECIMAL (18,2) | Wherever applicable                                                                                       |
| 24. | STT          | Y         | DECIMAL (18,2) | STT                                                                                                       |

Note: Refer Guidelines for preparation of SFT for more details

***D.4. Mutual Funds Off-Market Transaction (MF\_OFF\_TRN.TXT)***

This file shall contain details of Mutual Fund off-market transactions recorded for a person/client during the year.

| #   | Field                | Mandatory | Format         | Remarks                                            |
|-----|----------------------|-----------|----------------|----------------------------------------------------|
| 1.  | Sequence Number      | Y         | DECIMAL (18,0) | Running sequence number for each line in the file. |
| 2.  | Financial Year       | Y         | VARCHAR (4)    |                                                    |
| 3.  | Reporting Period     | Y         | DATE           | Last day of the reporting period DD-MM-YYYY        |
| 4.  | Transfer Date        | Y         | DATE           | Date format- DD-MM-YYYY                            |
| 5.  | Transferor AMC Code  | Y         | VARCHAR (5)    |                                                    |
| 6.  | Transferor Client ID | Y         | VARCHAR (20)   |                                                    |
| 7.  | Transferor PAN       | Y         | VARCHAR (10)   | Mention PANNOTAVBL if no PAN is available.         |
| 8.  | Transferor Name      | Y         | VARCHAR (250)  | First Holder's name                                |
| 9.  | Transferee AMC Code  | Y         | VARCHAR (5)    |                                                    |
| 10. | Transferee Client ID | Y         | VARCHAR (20)   |                                                    |
| 11. | Transferee PAN       | Y         | VARCHAR (10)   | Mention PANNOTAVBL if no PAN is available.         |

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| #   | Field                  | Mandatory | Format         | Remarks                                                                 |
|-----|------------------------|-----------|----------------|-------------------------------------------------------------------------|
| 12. | Transferee Name        | Y         | VARCHAR (250)  |                                                                         |
| 13. | Security Class Code    |           | VARCHAR (3)    | Refer Permissible values                                                |
| 14. | Security Code          | Y         | VARCHAR (12)   | Unique Security Code (e.g. ISIN)                                        |
| 15. | Security Name          | Y         | VARCHAR (200)  | Name of Security                                                        |
| 16. | Quantity transferred   | Y         | DECIMAL (18,3) | No of Units transferred                                                 |
| 17. | Reported Consideration | N         | DECIMAL (18,2) | Consideration reported during transfer                                  |
| 18. | EOD Unit Price         | Y         | DECIMAL (18,2) | Redemption Offer Price (Exit Load adjusted NAV) on the date of transfer |
| 19. | EOD Value              | Y         | DECIMAL (18,2) | Estimated Transaction Value (End of day price)                          |
| 20. | Reason Code            | Y         | VARCHAR (3)    | Refer Permissible Values                                                |
| 21. | Remarks                | N         | VARCHAR (100)  | Reason                                                                  |

Note: Refer Guidelines for preparation of SFT for more details

**Permissible Values - Statement Type**

| #  | Code | Description                                                                              |
|----|------|------------------------------------------------------------------------------------------|
| 1. | NB   | New Batch (Statement) containing new information                                         |
| 2. | DB   | Deletion Batch (Statement)                                                               |
| 3. | CB   | Correction Batch (Statement) containing corrections for previously submitted information |

**Permissible Values - Reason for Correction**

| #  | Code | Description                                                                     |
|----|------|---------------------------------------------------------------------------------|
| 1. | A    | Acknowledgement of original Statement had many errors which are being resolved  |
| 2. | B    | Errors in original Statement are being corrected suo-motu                       |
| 3. | C    | The correction report is on account of additional information being submitted   |
| 4. | N    | Not applicable as this is a new statement/test data/ there is no data to report |
| 5. | Z    | Other reason                                                                    |

**Permissible Values – Security Class Code**

| #  | Security Class Code | Description                         |
|----|---------------------|-------------------------------------|
| 1. | EMF                 | Unit of Equity Oriented Mutual Fund |
| 2. | UTI                 | Unit of UTI                         |
| 3. | OTU                 | Other Units                         |

**Permissible Values – Transaction Reason**

| #  | Reason Code | Reason Description                                             |
|----|-------------|----------------------------------------------------------------|
| 1. | TRD         | Transmission (change in holding in event of death of a holder) |
| 2. | OTH         | Other                                                          |
| 3. | ZZZ         | Not Specified                                                  |

**Permissible Values - State code**

| #   | State/Union Territories                  | Code |
|-----|------------------------------------------|------|
| 1.  | Andaman and Nicobar                      | AN   |
| 2.  | Andhra Pradesh                           | AP   |
| 3.  | Arunachal Pradesh                        | AR   |
| 4.  | Assam                                    | AS   |
| 5.  | Bihar                                    | BR   |
| 6.  | Chandigarh                               | CH   |
| 7.  | Dadra and Nagar Haveli and Daman and Diu | DD   |
| 8.  | Delhi                                    | DL   |
| 9.  | Goa                                      | GA   |
| 10. | Gujarat                                  | GJ   |
| 11. | Haryana                                  | HR   |
| 12. | Himachal Pradesh                         | HP   |
| 13. | Jammu and Kashmir                        | JK   |
| 14. | Karnataka                                | KA   |
| 15. | Keralam                                  | KL   |
| 16. | Lakshadweep                              | LD   |
| 17. | Madhya Pradesh                           | MP   |
| 18. | Maharashtra                              | MH   |
| 19. | Manipur                                  | MN   |
| 20. | Meghalaya                                | ML   |
| 21. | Mizoram                                  | MZ   |
| 22. | Nagaland                                 | NL   |
| 23. | Odisha                                   | OD   |
| 24. | Puducherry                               | PY   |
| 25. | Punjab                                   | PN   |
| 26. | Rajasthan                                | RJ   |
| 27. | Sikkim                                   | SK   |
| 28. | Tamil Nadu                               | TN   |
| 29. | Telangana                                | TS   |
| 30. | Tripura                                  | TR   |
| 31. | Uttar Pradesh                            | UP   |
| 32. | West Bengal                              | WB   |
| 33. | Ladakh                                   | LA   |
| 34. | Chhattisgarh                             | CG   |
| 35. | Uttarakhand                              | UK   |
| 36. | Jharkhand                                | JH   |

**Table - Capital Gain Index Chart**

| Financial Year      | Cost Inflation Index (CII) |
|---------------------|----------------------------|
| 2001-02 (Base year) | 100                        |
| 2002-03             | 105                        |
| 2003-04             | 109                        |
| 2004-05             | 113                        |
| 2005-06             | 117                        |
| 2006-07             | 122                        |
| 2007-08             | 129                        |
| 2008-09             | 137                        |
| 2009-10             | 148                        |
| 2010-11             | 167                        |
| 2011-12             | 184                        |
| 2012-13             | 200                        |
| 2013-14             | 220                        |
| 2014-15             | 240                        |
| 2015-16             | 254                        |
| 2016-17             | 264                        |
| 2017-18             | 272                        |
| 2018-19             | 280                        |
| 2019-20             | 289                        |
| 2020-21             | 301                        |
| 2021-22             | 317                        |
| 2022-23             | 331                        |
| 2023-24             | 348                        |
| 2024-25             | 363                        |
| 2025-26             | 376                        |
| 2026-27             | 384                        |