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# CHOKSHI & CHOKSHI LLP

## Chartered Accountants

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To,  
The Board of Directors,  
Mirae Asset Trustee Company Private Limited  
Mumbai

**Sub: Certificate related to Voting reports disclosed by Mirae Asset Mutual Fund on their website in terms of SEBI circular CIR/IMD/DF/05/2014 dated 24.03.2014.**

A) This Certificate has been issued in pursuant to the request made by Mirae Asset Global Investments (India) Co. Pvt. Ltd. ("the AMC"), as part of Statutory Audit engagement with regard to correctness of voting report of MIRAE Assets Mutual Fund ("MAMF"), for the year ended 31.03.2018, provided as Annexure which is also available on the AMC website ([www.miraeassetmf.co.in](http://www.miraeassetmf.co.in)).

### Management's Responsibility

B) Management of AMC is responsible for preparation and correctness of the voting report provided as Annexure which is also available on the AMC website and also responsible for maintaining record relating to voting related decisions of the fund manager/s and updation of the requisite details on website.

### Auditors' Responsibility

C) Our responsibility is to comment on correctness of details in the voting reports based on verification on test basis of relevant records and documents, which includes following document.

1. Voting instructions submitted to the Custodian.
2. List of Voting decisions updated on Website for FY 2017-18.
3. Decisions of Fund Manager to Vote for/against/abstain for resolutions.

Nothing contained in this certificate, nor anything said or done in the course of, or in connection with the services that are subject to this Certificate, will extend any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the schemes.

D) We Conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes ("the Guidance Note") issued by the Institute of Chartered Accountants of India (ICAI) and also Standards on Auditing issued by the ICAI, which include the concept of test check and materiality. The Guidance Note requires that we comply with the ethical requirements of the Code of ethics issued by the ICAI.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.



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## Opinion

E) On the basis of examination of documents mentioned in para 'E' above and such checks as considered appropriate by us, and taking into consideration the information and explanations provided to us by the concerned officials of the Mutual Fund we hereby certify that details mentioned in aforesaid Annexure which is also available on the AMC website are true and correct.

## Restriction of use

F) The certificate has been issued on specific request from the AMC for disclosure of voting reports in the Annual report of scheme and website of the Mutual Fund and shall not be used for any other purpose without our written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For Chokshi & Chokshi LLP

Chartered Accountants

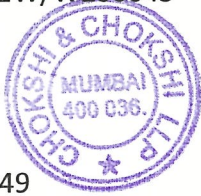
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Nilesh Joshi

Partner

M.No. 114749



Place: Mumbai

Date: 18.07.2018