

M. P. Chitale & Co.

Chartered Accountants

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Independent Auditor's Certificate on amounts remitted by SAMCO Mutual Fund to Association of Mutual Fund in India (AMFI) towards Investor Education and Awareness Initiatives during the year ended 31 March 2026

- 1. This Certificate is issued at the request of the Management of SAMCO AMC Ltd on:**
 - a. The correctness of the amounts remitted to Investor Education and Awareness Fund ('IEAF') during the Financial Year 2025-26 and,
 - b. The Correctness of AMC's "Quarterly Certificate of Investor Education and Awareness Fund ('IEAF') Amount transferred to AMFI".

- 2. Pursuant to SEBI's Letter No. IMD/DF2/RS/813/2016 dated 8th January 2016, read with clause 10.1.16 of SEBI Master Circular for Mutual Funds no. SEBI/HO/IMD/IMD-PoD-1/P/CIR/2024/90 dated June 27, 2024, also read with SEBI MF Lite Circular No. SEBI/HO/IMD/PoD2/P/CIR/2024/183 dated December 31, 2024 Mutual Fund has transferred 50% of the amount set aside for Investor Education and Awareness Initiatives, i.e.:**
 - a) 50% of 2bps of daily net assets, as per the scheme books of accounts, for funds other than ETFs/ Index Fund; and
 - b) 50% of 1bps of daily net assets, as per the scheme books of accounts, for ETFs/ Index Fund (other than those covered under para c below); and
 - c) 50% of 5% of total TER charged, subject to maximum 0.5 bps of daily net assets, as per the scheme books of accounts for Passive schemes and Overseas Fund of Funds (FoFs)- based on underlying indices as per clause 3 and clause 4 of the SEBI MF Lite Circular dated December 31, 2024.
To AMFI on a monthly basis during the year ended March 31, 2026.

- 3. SEBI Letter No. IMD/DF2/RS/813/2016 dated 8th January 2016 mandated AMCs to transfer amounts as per point no. 2 above, to AMFI on a monthly basis. Such amounts have been paid to AMFI within 10 days from the end of the concerned month.**

- 4. Internal Auditor's Responsibility**

Our Responsibility is to confirm the correctness of amounts remitted by Mutual Fund to IEAF during the Financial year 2025-26 as given in the paragraph 2 and 3 with reference to the books of accounts and other records of Mutual Fund.

We have Scrutinised on the following data of AMC/MF for the purpose of this certificate:

- a. Statements/Records indicating daily net asset value of schemes and amounts set aside for IEAF
- b. Statement/Records of amounts paid and payable to AMFI on monthly basis
- c. Copy of the Bank Statement of IEAF account maintained by Mutual Fund
- d. Relevant books of accounts and other records of Mutual Fund
- e. Quarterly certificates submitted by AMC/MF to AMFI

5. Confirmation

Based on examination of the details as specified above, we confirm that:

- a) The amount of ₹ 2794851.77 /- transferred by AMC/MF to AMFI in relation to IEAF during the Financial Year 2025-26 is in line with requirements of regulations specified in paragraphs above. Details of amounts transferred to AMFI during the financial year 2025-26 are provided in “**Annexure**” attached to this certificate.
- b) AMC/MF has submitted to AMFI, the “Quarterly certificate of Investor Education and Awareness Fund transferred to AMFI” on a timely basis and is in line with requirements of regulations specified in paragraph above.

For M.P. Chitale & Co.
Chartered Accountants
Firm Reg. No. 101851W

For SAMCO AMC Ltd
(AMC of SAMCO Mutual Fund)

V.V. Barje

Vidya Barje
Partner
M. No. 104994
UDIN: 26104994LIMIFO6189
Place: Mumbai
Date: April 16, 2026

Head of Internal Audit/ Chief Compliance Officer
Place: Mumbai
Date: April 16, 2026

Annexure

Details of amount Transferred to AMFI during the Financial Year 2025-26

Month	Amount Set aside from MF (2 bps/1 bps of Daily Net Asset)	Amount transferred to AMFI (50% of amount set aside in (I))	Date of Transfer to AMFI	Remarks (if any)
	(I)	(II)	(III)	(IV)
April-2025	472461.76	236230.88	05-05-2025	-
May-2025	493735.64	246867.82	04-06-2025	-
June-2025	492436.56	246218.28	03-07-2025	-
July-2025	522107.48	261053.74	04-08-2025	-
August-2025	497621.86	248810.93	03-09-2025	-
September-2025	474985.86	237492.93	06-10-2025	-
October-2025	481137.72	240568.86	04-11-2025	-
November-2025	449734.56	224867.28	04-12-2025	-
December-2025	456025.74	228012.87	06-01-2026	-
January-2026	440391.88	220195.94	04-02-2026	-
February-2026	396129.62	198064.81	06-03-2026	-
March-2026	412934.86	206467.43	07-04-2026	-
Grand Total	5589703.54	2794851.77		