
THIS ANNOUNCEMENT IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION AND DOES NOT CONSTITUTE AN INVITATION OR OFFER TO ACQUIRE, PURCHASE OR SUBSCRIBE FOR UNITS OF THE EXCHANGE TRADED FUND DESCRIBED BELOW.

The Stock Exchange of Hong Kong Limited, Hong Kong Securities Clearing Company Limited, Hong Kong Exchanges and Clearing Limited and the Securities and Futures Commission (the "SFC"), take no responsibility for the contents of this Announcement, make no representation as to its accuracy or completeness and expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon the whole or any part of the contents of this Announcement. SFC authorisation is not a recommendation or an endorsement of the Trust and the KOSPI 200 ETF (as defined below) nor does it guarantee the commercial merits of the Trust and the KOSPI 200 ETF (as defined below) or their performance. It does not mean the Trust and the KOSPI 200 ETF (as defined below) are suitable for all investors nor is it an endorsement of their suitability for any particular investor or class of investors.

Further to the Announcement and Notice dated 20 November 2017 and entitled "Announcement and Notice of the Proposed Cessation of Trading, Termination, Voluntary Deauthorisation and Delisting and Waiver from Strict Compliance of Certain Provisions of the Code" (the "First Announcement"), this Announcement is to inform Relevant Investors of the Final Distribution per Unit (rounded down to 4 decimal places) of the KOSPI 200 ETF (as defined below) as follows:

Terminating Investment Fund	Final Distribution	Final Distribution per Unit
Mirae Asset Horizons KOSPI 200 ETF	HK\$39,030,733.86	HK\$26.0204

The Final Distribution for the KOSPI 200 ETF (as defined below) will be credited to the CCASS accounts of the relevant financial intermediaries and stockbrokers through whom the Relevant Investors hold the Units on 29 December 2017 (i.e. the Distribution Record Date). It is expected that the Relevant Investors will receive the Final Distribution on or around 18 January 2018, but the exact timing may vary between different stockbrokers and financial intermediaries. The Relevant Investors should therefore contact their stockbrokers or financial intermediaries in relation to the payment of the relevant Final Distribution from them.

As disclosed in the First Announcement, the Manager did not expect or anticipate there will be a further distribution after the Final Distribution. However, in the unlikely event there is a further distribution after the Final Distribution, the Manager will issue an announcement informing the Relevant Investors.

The Manager will issue further announcements in relation to the Termination Date, as well as the dates for the delisting and deauthorisation as and when appropriate in accordance with the applicable regulatory requirements.

IMPORTANT NOTES: Stockbrokers and financial intermediaries are urged to forward a copy of this Announcement to their clients holding Units in the KOSPI 200 ETF (as defined below), and inform them of the contents of this Announcement as soon as possible. Relevant Investors should contact their stockbrokers and financial intermediaries in relation to the payment of the relevant Final Distribution from them.

Investors should exercise caution and consult with their professional and financial advisers before dealings in the Units or otherwise deciding on the course of actions to be taken in relation to their Units.

**Mirae Asset Horizons Exchange Traded Funds Series
(the “Trust”)**

(A Hong Kong umbrella unit trust authorized under Section 104 of the Securities and Futures Ordinance (Cap. 571) of the laws of Hong Kong)

**Mirae Asset Horizons KOSPI 200 ETF (Stock Code: 2835)
(the “KOSPI 200 ETF”)**

FINAL DISTRIBUTION ANNOUNCEMENT

Reference is made to the First Announcement issued by Mirae Asset Global Investments (Hong Kong) Limited (the “**Manager**”), the manager of the KOSPI 200 ETF.

Capitalised terms not defined in this Announcement shall have the same meanings as defined in the First Announcement.

The purpose of this Announcement is to inform the Relevant Investors of the Final Distribution. Relevant Investors, as defined in the First Announcement, mean those investors who hold Units after the Last Trading Day, 21 December 2017, and remain so as at 29 December 2017, the Distribution Record Date.

1. Final Distribution Amount

As disclosed in the First Announcement, after the Manager having consulted with the KOSPI 200 ETF’s Auditors and the Trustee, a Final Distribution will be declared in respect of the Relevant Investors (i.e. those investors who are holding Units after the Last Trading Day and remain so as at the Distribution Record Date).

On the above basis, the Manager, after having consulted the KOSPI 200 ETF’s Auditors and the Trustee, has resolved to approve that a Final Distribution of the following amount shall be paid in cash by the KOSPI 200 ETF in the form of a Final Distribution to the Relevant Investors of the KOSPI 200 ETF:

Terminating Investment Fund	Final Distribution	Final Distribution per Unit
Mirae Asset Horizons KOSPI 200 ETF	HK\$39,030,733.86	HK\$26.0204

Each Relevant Investor will be entitled to a Final Distribution of an amount equal to the KOSPI 200 ETF’s then Net Asset Value, and in proportion to the Relevant Investor’s interests in the KOSPI 200 ETF as at the Distribution Record Date.

As disclosed in the First Announcement, the Manager did not expect or anticipate there will be a further distribution after the Final Distribution. However, in the unlikely event there is a further distribution after the Final Distribution, the Manager will issue an announcement informing the Relevant Investors.

2. **Final Distribution Payment**

The Final Distribution for the KOSPI 200 ETF will be credited to the CCASS accounts of the relevant financial intermediaries and stockbrokers through whom the Relevant Investors hold the Units on 29 December 2017 (i.e. the Distribution Record Date). It is expected that the Relevant Investors will receive the Final Distribution on or around 18 January 2018, but the exact timing may vary between different stockbrokers and financial intermediaries. Each Relevant Investor should contact their stockbrokers or financial intermediaries in relation to the payment arrangements, including payment procedures and settlement date, of the relevant Final Distribution from them.

No Hong Kong profits tax shall generally be payable by investors in respect of the Final Distribution to the extent of distribution of profits and/or capital of the KOSPI 200 ETF. For investors carrying on a trade, profession or business in Hong Kong, profits derived from redemption or disposal of Units in the KOSPI 200 ETF may be subject to Hong Kong profits tax if the profits in question arise in or are derived from such trade, profession or business sourced in Hong Kong, and the Units of the KOSPI 200 ETF are revenue assets of the investors.

Investors should consult their professional tax advisers for tax advice.

IMPORTANT NOTES: Stockbrokers and financial intermediaries are urged to forward a copy of this Announcement to their clients holding Units in the KOSPI 200 ETF, and inform them of the contents of this Announcement as soon as possible. Relevant Investors should contact their stockbrokers and financial intermediaries in relation to the payment arrangements, including payment procedures and settlement date, of the relevant Final Distribution from them.

Investors are strongly advised to read and consider the First Announcement together with the Prospectus, for further details in relation to the KOSPI 200 ETF, the termination, deauthorisation and delisting and the applicable risk factors and their implications to investors.

3. **Net Asset Value of the KOSPI 200 ETF**

Each of the Manager and the Trustee confirms that, the Net Asset Value and Net Asset Value per Unit of the KOSPI 200 ETF as at 18 January 2018 were as follows:

Terminating Investment Fund	Net Asset Value	Net Asset Value per Unit
Mirae Asset Horizons KOSPI 200 ETF	HK\$39,030,733.86	HK\$26.0204

A simple breakdown of the Net Asset Value of the KOSPI 200 ETF is as follows:

	As at 18 January 2018 (HK\$)
Assets	
Cash and cash equivalents	39,030,733.86
Total assets	39,030,733.86
Net Asset Value	39,030,733.86
Number of Units in issue	1,500,000.00
Net Asset Value per Unit	26.0204
Final Distribution per Unit (i.e. Net Asset Value per Unit and rounded)	26.0204

down to 4 decimal places)

4. Expenses in relation to the KOSPI 200 ETF

As mentioned in the First Announcement, subject to the Provision, the Manager will bear all costs and expenses associated with the termination of the KOSPI 200 ETF (including transaction costs and any taxes relating to the realization of assets of the KOSPI 200 ETF) from the date of the first Announcement up and including the Termination Date.

A Provision (i.e. HK\$26,192.58) has been set aside for the KOSPI 200 ETF to discharge the Future Costs, i.e. any future costs, charges, expenses, claims and demands (including but not limited to any Auditors' fees, regulatory maintenance costs, establishment cost and the fees payable to any service provider, including the Trustee) that the Trustee and the Manager may incur or make, during the period from the time after the First Announcement has been published up to the Termination Date, in connection with or arising out of the ongoing charges and normal operating expenses of the KOSPI 200 ETF, and the termination process together with the delisting and deauthorisation.

During the period from the time after the First Announcement has been published up to 18 January 2018, the actual Future Costs incurred for the KOSPI 200 ETF are HK\$26,192.58. Each of the Manager and the Trustee confirms that, as of 18 January 2018, all Future Costs in respect of the KOSPI 200 ETF (including the amount expected to be incurred up to the Termination Date) have been fully accounted for and there will be no further liabilities accruing to the KOSPI 200 ETF. In the unlikely event that there are additional Future Costs, the Manager will continue to bear the shortfall.

The Manager does not expect or anticipate there will be a further distribution after the Final Distribution. However, in the unlikely event there is a further distribution after the Final Distribution, the Manager will issue an announcement informing the Relevant Investors.

The Manager will update investors by further announcements as soon as practicable as to the timetable in relation to the Termination Date, as well as the dates for the delisting and deauthorisation as and when appropriate in accordance with the applicable regulatory requirements.

Investors should exercise caution and consult with their professional and financial advisers before dealings in the Units or otherwise deciding on the course of actions to be taken in relation to their Units.

Investors who are in doubt about the contents of this Announcement should contact their independent financial intermediaries or professional advisers to seek their professional advice, or direct their queries to the Manager by calling (852) 2295 1500 during office hours (except Hong Kong statutory holidays), or visiting the Manager in person at Level 15, Three Pacific Place, 1 Queen's Road East, Hong Kong, or visiting the Manager's website: www.miraeasset.com.hk¹.

The Manager accepts full responsibility for the accuracy of the information contained in this Announcement and confirms, having made all reasonable enquiries, that to the best of its knowledge and belief, there are no other facts the omission of which would make any statement misleading.

Mirae Asset Global Investments (Hong Kong) Limited
as Manager of the KOSPI 200 ETF

18 January 2018

¹ The website has not been reviewed by the SFC.