

First State Funds PLC
UK Reporting Fund Status - reportable income per unit
Year end 31 December 2017

HMRC Sub fund reference	ISIN	Share class name	Currency	Amount of reportable income per unit in excess of distributions	Fund distribution date per reg 94(4) of SI 2009/3001	Does the share class remain a reporting fund	Was the share class at some point during the distribution period invested in qualifying interest bearing investments (as defined in CTA 2009 s494) in excess of 60% of the market value of all investments?
F0005-0001	IE00B3NX9986	First State China A Share Fund Class A Full Voting Accumulation Shares	USD	0.3093	30 June 2018	Yes	No
F0005-0002	IE00B4QZ3520	First State China A Share Fund Class A Limited Voting Accumulation Shares	USD	0.2696	30 June 2018	Yes	No
F0005-0003	IE00B3LV6Z90	First State China A Share Fund Class B Full Voting Accumulation Shares	USD	0.0000	30 June 2018	Yes	No
F0005-0004	IE00B82ZT128	Stewart Investors Global Emerging Markets Best Ideas Fund A Accumulation GBP	USD	0.0000	30 June 2018	Yes	No
F0005-0005	IE00B96WK579	Stewart Investors Frontier Markets Fund - A Acc USD	USD	0.0807	30 June 2018	Yes	No

First State Funds Plc is an open-ended umbrella fund incorporated as a variable capital investment company in Ireland with segregated liability between sub-funds with registered number 473668 and authorised by the Central Bank of Ireland pursuant to Part XIII of the Companies Act 1990. This report shall not constitute an offer to sell or a solicitation of an offer to buy shares in any of the sub-funds of First State Funds Plc. Applications should not be made without first consulting the current Prospectus, Annual or Semi-Annual Report.