

First State Global Umbrella Fund PLC
UK Reporting Fund Status - reportable income per unit
Year end 31 December 2015

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	Distribution paid on 18 May 2015	Distribution paid on 24 August 2015	Distribution paid on 16 November 2015	Distribution paid on 25 February 2016	Creation equalisation per unit	Does the share class remain a reporting fund	Was the share class at some point during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?
F0035-0031	IE00B6RN1X37	First State Asia Pacific All Cap Fund - Class III (Accumulation) USD	USD	0.0735	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.0067	Yes	No
F0035-0016	IE00B0169M10	First State Asia Pacific Select Fund - Class III (Accumulation) USD	USD	0.1225	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.0283	Yes	No
F0035-0015	IE0032834883	First State Asian Equity Plus Fund - Class I (Distributing)	USD	0.0000	30 June 2016	0.0000	0.4553	0.0000	0.3095	0.0765	Yes	No
F0035-0036	IE00B97LZ362	First State Asian Equity Plus Fund - Class III (Distributing) GBP*	USD	0.0000	30 June 2016	0.0000	0.2022	0.0000	0.1215	0.0742	Yes	No
F0035-0037	IE00B97MK230	First State Asian Equity Plus Fund - Class III (Distributing) USD	USD	0.0000	30 June 2016	0.0000	0.1352	0.0000	0.0867	0.0639	Yes	No
F0035-0063	IE00B067MR52	First State Asian Equity Plus Fund - Class I (Accumulation) USD	USD	0.1501	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.4956	Yes	No
F0035-0077	IE00B4W2JB45	First State Asian Equity Plus Fund - Class III (Accumulation) USD	USD	0.0000	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.0229	Yes	No
F0035-0038	IE0008368411	First State Asian Growth Fund - Class I (Accumulation) USD	USD	0.1469	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.0733	Yes	No
F0035-0014	IE00B031HW06	First State Asian Growth Fund - Class I (Distributing)	USD	0.0000	30 June 2016	0.0000	0.0920	0.0000	0.0651	0.0370	Yes	No
F0035-0039	IE0008374245	First State Asian Growth Fund - Class III (Accumulation) USD	USD	0.7876	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.3741	Yes	No
F0035-0071	IE00BK8FXG30	First State Asian Growth Fund - Class VI (Accumulation) USD	USD	0.0920	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.0692	Yes	No
F0035-0013	IE00B1G9TM23	First State Asian Property Securities Fund - Class I (Distributing)	USD	0.0000	30 June 2016	0.0000	0.0950	0.0000	0.0748	0.0273	Yes	No
F0035-0017	IE00B29SXG58	First State China Focus Fund - Class I (Accumulation) USD	USD	0.0939	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.0435	Yes	No
F0035-0044	IE00B29SXJ89	First State China Focus Fund - Class III (Accumulation) USD	USD	0.2232	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.0438	Yes	No
F0035-0012	IE00B031HY20	First State China Growth Fund - Class I (Distributing)	USD	0.0000	30 June 2016	0.0000	0.6509	0.0000	0.0000	0.0774	Yes	No
F0035-0065	IE0008368742	First State China Growth Fund - Class I (Accumulation) USD	USD	0.0892	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.2357	Yes	No
F0035-0028	IE00B743D827	First State Emerging Markets Bond Fund - Class I (Distributing) USD	USD	0.0000	30 June 2016	0.0000	0.2429	0.0000	0.2367	0.0000	Yes	Yes
F0035-0019	IE00B3D8LW07	First State Global Agribusiness Fund - Class I (Accumulation) USD	USD	0.0375	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.0403	Yes	No
F0035-0050	IE00B8JXRM62	First State Global Credit Income Fund - Class III (Distributing) GBP**	USD	0.0000	30 June 2016	0.0921	0.0921	0.0998	0.0743	0.0233	Yes	Yes
F0035-0020	IE00B0169N27	Stewart Investors Global Emerging Markets Leaders Fund - Class I (Accumulation) USD***	USD	0.3798	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.0176	Yes	No
F0035-0021	IE00B0169P41	Stewart Investors Global Emerging Markets Leaders Fund - Class III (Accumulation) USD***	USD	0.6865	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.0871	Yes	No
F0035-0022	IE00B54QT670	Stewart Investors Global Emerging Markets Select Fund - Class III (Accumulation) USD****	USD	0.0378	24 October 2015	0.0000	0.0000	0.0000	0.0000	0.0000	Yes****^	No
F0035-0011	IE00B29SXL02	First State Global Listed Infrastructure Fund - Class I (Distributing)	USD	0.0000	30 June 2016	0.0000	0.1633	0.0000	0.1281	0.0688	Yes	No
F0035-0023	IE00B29SXM19	First State Global Listed Infrastructure Fund - Class III (Accumulation) USD	USD	0.2335	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.1720	Yes	No
F0035-0072	IE00BK8FXL82	First State Global Listed Infrastructure Fund - Class VI (Accumulation) USD	USD	0.1597	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.0481	Yes	No
F0035-0074	IE00BK8FXM99	First State Global Listed Infrastructure Fund - Class VI (Distributing) USD	USD	0.0000	30 June 2016	0.0000	0.1193	0.0000	0.1204	0.0190	Yes	No
F0035-0073	IE00BK8FXP21	First State Global Property Securities Fund - Class VI (Distributing) USD	USD	0.0000	30 June 2016	0.0000	0.0776	0.0000	0.1117	0.0811	Yes	No
F0035-0024	IE00B1G9TS84	First State Global Resources Fund - Class I (Accumulation) USD	USD	0.0739	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.0337	Yes	No
F0035-0025	IE00B1G9TT91	First State Global Resources Fund - Class III (Accumulation) USD	USD	0.1317	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.0229	Yes	No
F0035-0010	IE00B031J352	First State Greater China Growth Fund - Class I (Distributing)	USD	0.0000	30 June 2016	0.0000	0.4839	0.0000	0.0000	0.0342	Yes	No
F0035-0053	IE00B96WWD96	First State Greater China Growth Fund - Class III (Distributing) USD	USD	0.0018	30 June 2016	0.0000	0.1060	0.0000	0.0000	0.0126	Yes	No
F0035-0066	IE0031814852	First State Greater China Growth Fund - Class I (Accumulation) USD	USD	0.5017	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.2043	Yes	No
F0035-0067	IE00B9723685	First State Greater China Growth Fund - Class III (Accumulation) USD	USD	0.1302	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.0025	Yes	No
F0035-0026	IE0008369823	First State Hong Kong Growth Fund - Class I (Accumulation) USD	USD	0.4621	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.3328	Yes	No
F0035-0056	IE0008375762	First State Hong Kong Growth Fund - Class III (Accumulation) USD	USD	1.9840	30 June 2016	0.0000	0.0000	0.0000	0.0000	1.2442	Yes	No
F0035-0009	IE00B0FGLM12	First State Indian Subcontinent Fund - Class I (Distributing)	USD	0.0000	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.0000	Yes	No
F0035-0068	IE0008369930	First State Indian Subcontinent Fund - Class I (Accumulation) USD	USD	0.0000	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.0000	Yes	No
F0035-0069	IE0004811448	First State Indian Subcontinent Fund - Class II (Accumulation) USD	USD	0.0000	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.0000	Yes	No
F0035-0070	IE00B6Y13T06	First State Indian Subcontinent Fund - Class III (Accumulation) USD	USD	0.0000	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.0000	Yes	No
F0035-0075	IE00BSJWPM96	First State Japan Equity Fund - Class III (Accumulation) USD	USD	0.0000	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.0062	Yes	No
F0035-0058	IE0009571179	First State Long Term Bond Fund - Class III (Accumulation) USD	USD	0.4645	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.2105	Yes	Yes
F0035-0059	IE0031814969	First State Singapore and Malaysia Growth Fund - Class I (Accumulation) USD	USD	0.7288	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.3809	Yes	No
F0035-0004	IE00B5W3SY16	Stewart Investors Worldwide Equity Fund - Class I (Accumulation)*^	USD	0.0415	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.0000	Yes	No
F0035-0061	IE00B5B61J72	Stewart Investors Worldwide Equity Fund - Class III (Accumulation) USD*^^	USD	0.1225	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.1171	Yes	No
F0035-0018	IE0008368304	Stewart Investors Worldwide Leaders Fund - Class I (Accumulation) USD*^^	USD	0.0000	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.0078	Yes	No
F0035-0052	IE0008372751	Stewart Investors Worldwide Leaders Fund - Class III (Accumulation) USD*^^	USD	0.1988	30 June 2016	0.0000	0.0000	0.0000	0.0000	0.1361	Yes	No

* First State Asian Equity Plus Fund: Please note that these calculations are displayed in USD as this is the functional currency of the financial statements of the Fund and the currency in which the reportable income calculations are performed. Please note that the GBP distribution rates are £0.1299 (August 2015) and £0.0820 (February 2016).

** First State Global Credit Income Fund: Please note that these calculations are displayed in USD as this is the functional currency of the financial statements of the Fund and the currency in which the reportable income calculations are performed. Please note that the GBP distribution rates are £0.0624 (May 2015), £0.0592 (August 2015), £0.0648 (November 2015) and £0.0501 (February 2016).

*** formerly known as First State Global Emerging Markets Leaders Fund

**** formerly known as First State Global Emerging Markets Select Fund

****^ With effect from 24 April 2015, the Stewart Investors Global Emerging Markets Select Fund merged with Stewart Investors Global Emerging Markets Leaders Fund. This share class remained a reporting fund throughout the period, however, following the merger the share class closed.

*^ formerly known as First State Worldwide Equity Fund

*^^ formerly known as First State Worldwide Leaders Fund

Note - the following share classes closed in the year, with no unit holders invested at 31 December 2015. As such they have no reportable income per unit in excess of distributions:

First State Asian Bond Fund - Class III (Accumulation) USD - ISIN IE0008375986 - closure date 23 January 2015

First State Australian Growth Fund - Class I (Accumulation) - ISIN IE00B586TT63 - closure date 30 October 2015

First State Australian Growth Fund - Class I (Distributing) - ISIN IE00B572T842 - closure date 30 October 2015

Stewart Investors Worldwide Equity Fund - Class I (Distributing)*^ - ISIN IE00B4ZMLD82 - closure date 19 October 2015

First State Global Umbrella Fund plc is an open-ended investment company with variable capital and with segregated liabilities between sub-funds, incorporated with limited liability under the laws of Ireland with registered number 288284 authorised in the Republic of Ireland. 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 Global Umbrella Fund p.l.c. Applications should not be made without first consulting the current Prospectus, Key Investor Information Documents, Annual or Semi-Annual Report.