

First State Global Umbrella Fund PLC
UK Reporting Fund Status - reportable income per share
Year end 31 December 2016

HMRC Sub fund reference	ISIN	Share class name	Currency	Amount of reportable income per share in excess of distributions	Fund distribution date per reg 94(4) of SI 2009/3001	Distribution paid on 23 May 2016	Distribution paid on 22 August 2016	Distribution paid on 21 November 2016	Distribution paid on 27 February 2017	Creation equalisation per share	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	0.0796	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.0774	Yes	No
F0035-0016	IE00B0169M10	First State Asia Pacific Select Fund - Class III (Accumulation) USD	USD	0.1620	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.1628	Yes	No
F0035-0017	IE00B29SXG58	First State China Focus Fund - Class I (Accumulation) USD	USD	0.1065	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.0673	Yes	No
F0035-0044	IE00B29SXXJ89	First State China Focus Fund - Class III (Accumulation) USD	USD	0.0000	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.0000	Yes	No
F0035-0065	IE0008368742	First State China Growth Fund Class I (Accumulation) USD	USD	0.3099	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.2837	Yes	No
F0035-0012	IE00B031HY20	First State China Growth Fund Class I (Distributing)	USD	0.0000	30 June 2017	0.0000	0.3068	0.0000	0.0000	0.1678	Yes	No
F0035-0019	IE00B3D8LW07	First State Global Agribusiness Fund - Class I (Accumulation) USD	USD	0.0000	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.0000	No	No
F0035-0020	IE00B0169N27	Global Emerging Markets Leaders Fund - Class I (Accumulation) USD	USD	0.3432	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.1649	Yes	No
F0035-0021	IE00B0169P41	Global Emerging Markets Leaders Fund - Class III (Accumulation) USD	USD	0.4139	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.3578	Yes	No
F0035-0024	IE00B1G9TS84	First State Global Resources Fund - Class I (Accumulation) USD	USD	0.0035	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.0095	Yes	No
F0035-0025	IE00B1G9TT91	First State Global Resources Fund - Class III (Accumulation) USD	USD	0.0000	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.0000	Yes	No
F0035-0026	IE0008369823	First State Hong Kong Growth Fund - Class I (Accumulation) USD	USD	0.6481	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.2727	Yes	No
F0035-0056	IE0008375762	First State Hong Kong Growth Fund - Class III (Accumulation) USD	USD	1.0286	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.7830	Yes	No
F0035-0068	IE0008369930	First State Indian Subcontinent Fund Class I (Accumulation) USD	USD	0.0000	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.0000	Yes	No
F0035-0009	IE00B0FGLM12	First State Indian Subcontinent Fund - Class I (Distributing)	USD	0.0000	30 June 2017	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 2017	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 2017	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 2017	0.0000	0.0000	0.0000	0.0000	0.0000	Yes	No
F0035-0058	IE0009571179	First State Long Term Bond Fund - Class III (Accumulation) USD	USD	0.4618	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.2190	Yes	Yes
F0035-0059	IE0031814969	First State Singapore and Malaysia Growth Fund - Class I (Accumulation) USD	USD	0.9235	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.4436	Yes	No
F0035-0004	IE00B5W3SY16	Worldwide Equity Fund - Class I (Accumulation)	USD	0.0000	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.0000	Yes	No
F0035-0061	IE00B5B61J72	Worldwide Equity Fund - Class III (Accumulation) USD	USD	0.0081	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.0352	Yes	No
F0035-0018	IE0008368304	Worldwide Leaders Fund - Class I (Accumulation) USD	USD	0.0240	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.0057	Yes	No
F0035-0052	IE0008372751	Worldwide Leaders Fund - Class III (Accumulation) USD	USD	0.0419	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.0884	Yes	No
F0035-0063	IE00B067MR52	First State Asian Equity Plus Fund Class I (Accumulation) USD	USD	0.3162	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.6838	Yes	No
F0035-0015	IE0032834883	First State Asian Equity Plus Fund - Class I (Distributing)	USD	0.0000	30 June 2017	0.0000	0.5213	0.0000	0.3673	0.2609	Yes	No
F0035-0077	IE00B4WZJB45	First State Asian Equity Plus Fund Class III (Accumulation) USD	USD	0.1674	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.1709	Yes	No
F0035-0037	IE00B97MK230	First State Asian Equity Plus Fund - Class III (Distributing) USD	USD	0.0000	30 June 2017	0.0000	0.1292	0.0000	0.1231	0.0808	Yes	No
F0035-0036	IE00B97LZ362	First State Asian Equity Plus Fund - Class III (Distributing) GBP*	USD	0.0000	30 June 2017	0.0000	0.2297	0.0000	0.1591	0.1014	Yes	No
F0035-0038	IE0008368411	First State Asian Growth Fund - Class I (Accumulation) USD	USD	0.3985	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.0977	Yes	No
F0035-0014	IE00B031HW06	First State Asian Growth Fund - Class I (Distributing)	USD	0.2391	30 June 2017	0.0000	0.0878	0.0000	0.1385	0.0324	Yes	No
F0035-0039	IE0008374245	First State Asian Growth Fund - Class III (Accumulation) USD	USD	0.4301	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.3159	Yes	No
F0035-0071	IE00BK8FXG30	First State Asian Growth Fund Class VI (Accumulation) USD	USD	0.1002	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.0277	Yes	No
F0035-0079	IE00BYSJTX22	First State Asian Growth Fund - Class VI (Distributing) USD	USD	0.0000	30 June 2017	0.0000	0.0727	0.0000	0.0628	0.0319	Yes	No
F0035-0066	IE0031814852	First State Greater China Growth Fund Class I (Accumulation) USD	USD	0.5237	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.3063	Yes	No
F0035-0010	IE00B031J352	First State Greater China Growth Fund - Class I (Distributing)	USD	0.1169	30 June 2017	0.0000	0.0000	0.0000	0.0145	0.0000	Yes	No
F0035-0067	IE00B9723685	First State Greater China Growth Fund Class III (Accumulation) USD	USD	0.0000	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.0018	Yes	No
F0035-0053	IE00B96WWD96	First State Greater China Growth Fund Class III (Distributing)	USD	0.0000	30 June 2017	0.0000	0.0853	0.0000	0.0437	0.0024	Yes	No
F0035-0013	IE00B1G9TM23	First State Asian Properties Securities Fund - Class I (Distributing)	USD	0.0000	30 June 2017	0.0000	0.0930	0.0000	0.0881	0.0332	Yes	No
F0035-0064	IE00B1G9TN30	First State Asian Properties Securities Fund Class III (Accumulation) USD	USD	0.0000	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.0000	Yes	No
F0035-0092	IE00B29SXXK94	First State Global Listed Infrastructure Fund - Class I (Accumulation) USD	USD	0.2431	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.1848	Yes	No
F0035-0011	IE00B29SXL02	First State Global Listed Infrastructure Fund - Class I (Distributing)	USD	0.0000	30 June 2017	0.0000	0.1559	0.0000	0.1354	0.1071	Yes	No
F0035-0023	IE00B29SXM19	First State Global Listed Infrastructure Fund - Class III (Accumulation) USD	USD	0.2184	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.2554	Yes	No
F0035-0094	IE00BYSJTZ46	First State Global Listed Infrastructure Fund - Class VI (Distributing) GBP**	USD	0.0000	30 June 2017	0.0000	0.0670	0.0000	0.1720	0.0610	Yes	No
F0035-0072	IE00BK8FXL82	First State Global Listed Infrastructure Fund Class VI (Accumulation) USD	USD	0.2420	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.1931	Yes	No
F0035-0074	IE00BK8FXM99	First State Global Listed Infrastructure Fund Class VI (Distributing) USD	USD	0.0000	30 June 2017	0.0000	0.1425	0.0000	0.1501	0.1093	Yes	No
F0035-0095	IE00BYSJVO39	First State Global Listed Infrastructure Fund - Class VI (Accumulation) EUR	USD	0.1557	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.0821	Yes	No
F0035-0093	IE00BYSJTY39	First State Global Listed Infrastructure Fund - Class I (Accumulation) EUR	USD	0.2612	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.2060	Yes	No
F0035-0073	IE00BK8FXP21	First State Global Property Securities Fund Class VI (Distributing) USD	USD	0.0000	30 June 2017	0.0000	0.1689	0.0000	0.1077	0.0467	Yes	No
F0035-0028	IE00B743D827	First State Emerging Markets Bond Fund - Class I (Distributing) USD	USD	0.0000	30 June 2017	0.0000	0.3100	0.0000	0.3019	1.0071	Yes	Yes
F0035-0029	IE00B743DC60	First State Emerging Markets Bond Fund - Class III (Accumulation) USD	USD	0.0000	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.0000	Yes	Yes
F0035-0050	IE00B8JXRM62	First State Global Credit Income Fund - Class III (Distributing) GBP***	USD	0.0121	30 June 2017	0.0903	0.0851	0.0862	0.0802	0.0254	Yes	Yes
F0035-0041	IE0032835070	First State Asian Quality Bond Fund - Class III (Accumulation) USD	USD	0.0238	30 June 2017	0.0000	0.0000	0.0000	0.0000	0.0000	Yes	Yes
F0035-0099	IE00BYXW3M38	First State Asian Quality Bond Fund Class VI (Distributing) USD	USD	0.0000	30 June 2017	0.0000	0.0000	0.0000	0.1139	0.0000	Yes	Yes

* 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 £0.1762 (August 2016) and £0.1277 (February 2017).

** First State Global Listed Infrastructure 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 £0.0514 (August 2016) and £0.1720 (February 2017).

*** 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 £0.0625 (May 2016), £0.0653 (August 2016), £0.0694 (November 2016) and £0.0644 (February 2017).

Note - the following share class closed in the year, with no unit holders invested at 31 December 2016. As such they have no reportable income per unit in excess of distributions:

First State Global Agribusiness Fund - Class I (Accumulation) USD - IE00B3D8LW07 - Closure date 8 November 2016

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.