

First State Global Umbrella Fund plc
UK Reporting Fund Status - Reportable Income Per Share
Year Ended 31 December 2017

HMRC Share Class Ref No.'s	ISIN	Sub Fund Name	Currency	Amount of reportable income per share in excess of distributions	Fund distribution per reg 94(4) of SI 2009/3001	Distribution paid on 22 May 2017	Distribution paid on 21 August 2017	Distribution paid on 20 November 2017	Distribution paid on 20 February 2018	Creation equalisation per share	Does the share class remain a reporting fund	Was the share class at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?
F0035-0105	IE00B79MVG54	First State Asia Opportunities Fund - Class III (Accumulation) USD	USD	0.0085	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.0000	Yes	No
F0035-0104	IE00BYXW3347	First State Asia Opportunities Fund - Class VI (Accumulation) EUR	USD	0.0000	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.0717	Yes	No
F0035-0031	IE00B6RN1X37	First State Asia Pacific All Cap Fund - Class III (Accumulation) USD	USD	0.0587	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.0284	Yes	No
F0035-0016	IE00B0169M10	First State Asia Pacific Select Fund - Class III (Acc) USD	USD	0.1525	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.0681	Yes	No
F0035-0015	IE0032834883	First State Asian Equity Plus Fund - Class I (Distributing)	USD	0.0000	30 June 2018	0.0000	0.5666	0.0000	0.3057	0.3764	Yes	No
F0035-0036	IE00B97LZ362	First State Asian Equity Plus Fund - Class III (Distributing) GBP	USD	0.0000	30 June 2018	0.0000	0.2402	0.0000	0.0432	0.0634	Yes	No
F0035-0037	IE00B97MK230	First State Asian Equity Plus Fund - Class III (Distributing) USD	USD	0.0000	30 June 2018	0.0000	0.1515	0.0000	0.1082	0.0909	Yes	No
F0035-0063	IE00B067MR52	First State Asian Equity Plus Fund Class I (Accumulation) USD	USD	0.1440	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.7547	Yes	No
F0035-0077	IE00B4WZJB45	First State Asian Equity Plus Fund Class III (Accumulation) USD	USD	0.2017	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.2025	Yes	No
F0035-0038	IE0008368411	First State Asian Growth Fund - Class I (Accumulation) USD	USD	0.1412	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.0854	Yes	No
F0035-0014	IE00B031HW06	First State Asian Growth Fund - Class I (Distributing)	USD	0.0000	30 June 2018	0.0000	0.0734	0.0000	0.0628	0.1049	Yes	No
F0035-0039	IE0008374245	First State Asian Growth Fund - Class III (Accumulation) USD	USD	0.5493	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.0287	Yes	No
F0035-0079	IE00BYSJTX22	First State Asian Growth Fund - Class VI (Distributing) USD	USD	0.0000	30 June 2018	0.0000	0.0569	0.0000	0.0475	0.0475	Yes	No
F0035-0071	IE00BK8FXG30	First State Asian Growth Fund Class VI (Accumulation) USD	USD	0.1138	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.0354	Yes	No
F0035-0013	IE00B1C9TM23	First State Asian Property Securities Fund - Class I (Distributing)	USD	0.0000	30 June 2018	0.0000	0.0999	0.0000	0.1038	0.0571	Yes	No
F0035-0041	IE0032835070	First State Asian Quality Bond Fund - Class III (Accumulation) USD	USD	0.0000	30 June 2018	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	0.0272	30 June 2018	0.0000	0.1623	0.0000	0.1599	0.0000	Yes	Yes
F0035-0017	IE00B29SXG58	First State China Focus Fund - Class I (Acc) USD	USD	0.1696	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.0860	Yes	No
F0035-0044	IE00B29SXJ89	First State China Focus Fund - Class III (Accumulation) USD	USD	0.1139	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.0253	Yes	No
F0035-0012	IE00B031HY20	First State China Growth Fund - Class I (Distributing)	USD	0.0000	30 June 2018	0.0000	0.2367	0.0000	0.0000	0.0056	Yes	No
F0035-0065	IE0008368742	First State China Growth Fund Class I (Accumulation) USD	USD	0.0000	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.0941	Yes	No
F0035-0028	IE00B743D827	First State Emerging Markets Bond Fund - Class I (Dis) USD	USD	0.0000	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.0000	Yes	Yes
F0035-0029	IE00B743DC60	First State Emerging Markets Bond Fund - Class III (Acc) USD	USD	0.0000	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.0000	Yes	Yes
F0035-0050	IE00B8JXR62	First State Global Credit Income Fund - Class III (Distributing) GBP	USD	0.0000	30 June 2018	0.0829	0.0707	0.1083	0.0856	0.0422	Yes	Yes
F0035-0093	IE00BYSJTY39	First State Global Listed Infrastructure Fund - Class I (Accumulation) EUR	USD	0.2560	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.0660	Yes	No
F0035-0092	IE00B29SXK94	First State Global Listed Infrastructure Fund - Class I (Accumulation) USD	USD	0.2937	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.1878	Yes	No
F0035-0011	IE00B29SXL02	First State Global Listed Infrastructure Fund - Class I (Distributing)	USD	0.0000	30 June 2018	0.0000	0.3010	0.0000	0.1160	0.0740	Yes	No
F0035-0023	IE00B29SXM19	First State Global Listed Infrastructure Fund - Class III (Acc) USE	USD	0.3807	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.2974	Yes	No
F0035-0095	IE00BYSJV039	First State Global Listed Infrastructure Fund - Class VI (Accumulation) EUR	USD	0.3597	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.1576	Yes	No
F0035-0094	IE00BYSJTZ46	First State Global Listed Infrastructure Fund - Class VI (Distributing) GBF	USD	0.0000	30 June 2018	0.0000	0.3612	0.0000	0.2390	0.1725	Yes	No
F0035-0072	IE00BK8FXL82	First State Global Listed Infrastructure Fund Class VI (Accumulation) USD	USD	0.3048	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.2067	Yes	No
F0035-0074	IE00BK8FXM99	First State Global Listed Infrastructure Fund Class VI (Distributing) USD	USD	0.0000	30 June 2018	0.0000	0.2353	0.0000	0.1488	0.0981	Yes	No
F0035-0073	IE00BK8FXP21	First State Global Property Securities Fund Class VI (Distributing) USE	USD	0.0000	30 June 2018	0.0000	0.1320	0.0000	0.1329	0.0000	Yes	No
F0035-0024	IE00B1C9TS84	First State Global Resources Fund - Class I (Acc) USD	USD	0.0301	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.0083	Yes	No
F0035-0025	IE00B1C9TT91	First State Global Resources Fund - Class III (Acc) USD	USD	0.0987	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.0000	Yes	No
F0035-0010	IE00B031J352	First State Greater China Growth Fund - Class I (Distributing)	USD	0.0000	30 June 2018	0.0000	0.3575	0.0000	0.0000	0.0413	Yes	No
F0035-0053	IE00B96WWD96	First State Greater China Growth Fund - Class III (Distributing) USD	USD	0.0764	30 June 2018	0.0000	0.1063	0.0000	0.0075	0.0061	Yes	No
F0035-0066	IE0031814852	First State Greater China Growth Fund Class I (Accumulation) USD	USD	0.3095	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.2485	Yes	No
F0035-0067	IE00B9723685	First State Greater China Growth Fund Class III (Accumulation) USD	USD	0.1275	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.0636	Yes	No
F0035-0026	IE0008369823	First State Hong Kong Growth Fund - Class I (Acc) USD	USD	0.4708	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.2518	Yes	No
F0035-0056	IE0008375762	First State Hong Kong Growth Fund - Class III (Accumulation) USD	USD	1.4625	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.3541	Yes	No
F0035-0009	IE00B0FCLM12	First State Indian Subcontinent Fund - Class I (Distributing)	USD	0.0000	30 June 2018	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 2018	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 2018	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 2018	0.0000	0.0000	0.0000	0.0000	0.0000	Yes	No
F0035-0075	IE00B5JWPM96	First State Japan Equity Fund Class III (Accumulation) USD	USD	0.0853	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.0049	Yes	No
F0035-0058	IE0009571179	First State Long Term Bond Fund - Class III (Accumulation) USD	USD	0.4841	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.2258	Yes	Yes
F0035-0059	IE0031814969	First State Singapore and Malaysia Growth Fund - Class I (Accumulation) USD	USD	0.7407	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.4285	Yes	No
F0035-0020	IE00B0169N27	Stewart Investors Global Emerging Markets Leaders Fund - Class I (Acc) USD	USD	0.1854	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.0742	Yes	No
F0035-0021	IE00B0169P41	Stewart Investors Global Emerging Markets Leaders Fund - Class III (Acc) USD	USD	0.4772	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.3359	Yes	No
F0035-0004	IE00B5W3SY16	Stewart Investors Worldwide Equity Fund - Class I (Accumulation)	USD	0.1208	30 June 2018	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	0.0336	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.0520	Yes	No
F0035-0018	IE0008368304	Stewart Investors Worldwide Leaders Fund - Class I (Acc) USD	USD	0.0000	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.0027	Yes	No
F0035-0052	IE0008372751	Stewart Investors Worldwide Leaders Fund - Class III (Accumulation) USD	USD	0.1786	30 June 2018	0.0000	0.0000	0.0000	0.0000	0.0903	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 £0.1848 (August 2017) and £0.0310 (February 2018).
** 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 £0.064 (May 2017), £0.0544 (August 2017), £0.0825 (November 2017) and £0.614 (February 2018).
*** 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 £0.2799 (August 2017) and £0.1714 (February 2018).

Note - the following share classes closed in the year, with no unit holders invested at 31 December 2017. As such they have no reportable income per unit in excess of distributions:

First State Emerging Markets Bond Fund Class I (Distribution) USD - IE00B743D827 - Closed 23 November 2017
First State Emerging Markets Bond Fund Class III (Accumulation) USD - IE00B743DC60 - Closed 23 November 2017
First State Asian Bond Fund - Class III (Accumulation) USD - IE0008375986 - Closed 28 April 2017
First State Asia Opportunities Fund - Class VI (Accumulation) EUR - IE00BYXW3347 - Closed 22 November 2017

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 Information Documents, Annual or Semi-Annual Report.