

	1	2	3	4	5	6	7	8
	First State Asian Growth Fund	First State Asian Growth Fund	First State Asian Growth Fund	First State Asian Growth Fund	First State Asian Growth Fund	First State Asian Growth Fund	First State Asian Growth Fund	First State Asian Growth Fund
HMRC ref. no.	F0035-0038	F0035-0141	F0035-0039	F0035-0014	F0035-0149	F0035-0071	F0035-0079	F0035-0188
Currency of calculation	USD	USD	USD	USD	USD	USD	USD	USD
BINSEDDOL	EI(000)368411	EI(004)811117	EI(000)873245	EI(000)31HW06	EI(000)31TRF.S1	EI(00B)KJFGX30	EI(00R)V5JT.XZ2	EI(00BY)WVXS677
Share class	Class II	Class II	Class III	Class IV	Class IV	Class VI	Class V (Dist)	Class VI EUR
Accounting period	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019
Excess of reportable income per unit	0.2584	0.6982	0.7927	0.0513	0.0147	0.1671	-0.0003	Nd
Distribution (ex-date 01/02/2019; pay date 08/02/2019)								
Distribution (ex-date 01/03/2019; pay date 08/03/2019)								
Distribution (ex-date 01/04/2019; pay date 10/04/2019)								
Distribution (ex-date 01/05/2019; pay date 10/05/2019)								
Distribution (ex-date 09/05/2019; pay date 20/05/2019)								
Distribution (ex-date 04/06/2019; pay date 10/06/2019)								
Distribution (ex-date 01/07/2019; pay date 10/07/2019)								
Distribution (ex-date 01/08/2019; pay date 09/08/2019)								
Distribution (ex-date 08/09/2019; pay date 19/09/2019)				0.1916			0.0949	
Distribution (ex-date 02/09/2019; pay date 10/09/2019)								
Distribution (ex-date 01/10/2019; pay date 10/10/2019)								
Distribution (ex-date 01/11/2019; pay date 08/11/2019)								
Distribution (ex-date 01/11/2019; pay date 18/11/2019)								
Distribution (ex-date 02/12/2019; pay date 19/12/2019)								
Distribution (ex-date 02/01/2020; pay date 19/01/2020)								
Distribution (ex-date 13/02/2020; pay date 24/02/2020)				0.0886			0.0733	
Does the share class remain a reporting fund?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Creation equalisation amount per unit	0.1763	0.0000	0.9669	0.1141	0.0220	0.0501	0.0450	0.0020
Was the shareholder at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N	N	N	N	N	N	N	N
Confirmations:								
The excess income is deemed to arise on 30 June 2020 ^(*) (8 months after YE) ^(*) (being the Fund distribution date)								
-The Fund operates full equalisation in accordance with regulation 55A(b) and regulation 53(1)(h).								
-The Fund remains within the reporting fund regime as at the date of this report.								
-The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.								
Important Notes:								
* Please note that all figures are in USD.								
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).								

[illegible]

	17	18	19
	Stewart Investors Worldwide Leaders Sustainability Fund	Stewart Investors Worldwide Leaders Sustainability Fund	Stewart Investors Worldwide Leaders Sustainability Fund
HMRC ref. no.	F0035-0018	F0035-0103	F0035-0062
Currency of calculation	USD	USD	USD
ISIN/SECD	IE00B0M8304	IE00B0M7752	IE00B0M7751
Share class	Class I	Class III	Class III (I)
Accounting period	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019
Excess of reportable income per unit	Nil	0.2026	0.0537
Distribution (ex-date 01/02/2019, pay date 08/02/2019)			
Distribution (ex-date 01/03/2019, pay date 08/03/2019)			
Distribution (ex-date 01/04/2019, pay date 10/04/2019)			
Distribution (ex-date 01/05/2019, pay date 10/05/2019)			
Distribution (ex-date 09/05/2019, pay date 20/05/2019)			
Distribution (ex-date 04/06/2019, pay date 10/06/2019)			
Distribution (ex-date 01/07/2019, pay date 19/07/2019)			
Distribution (ex-date 01/08/2019, pay date 09/08/2019)			
Distribution (ex-date 08/08/2019, pay date 19/08/2019)			
Distribution (ex-date 02/09/2019, pay date 10/09/2019)			
Distribution (ex-date 01/10/2019, pay date 10/10/2019)			
Distribution (ex-date 01/11/2019, pay date 08/11/2019)			
Distribution (ex-date 07/11/2019, pay date 18/11/2019)			
Distribution (ex-date 02/12/2019, pay date 10/12/2019)			
Distribution (ex-date 02/01/2020, pay date 10/01/2020)			
Distribution (ex-date 13/02/2020, pay date 24/02/2020)			
Does the share class remain a reporting fund?	Yes	Yes	Yes
Creation equalisation amount per unit	0.0011	0.0510	0.1481
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N	N	N
Confirmations			
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)			
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 58(1)(h).			
- The Fund remains within the reporting fund regime as at the date of this report			
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.			
Important Notes			
- Please note that all figures are in USD.			
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).			

	20	21
	First State Hong Kong Growth Fund	First State Hong Kong Growth Fund
HMRC ref. no.	F0035-0008	F0035-0066
Currency of calculation	USD	USD
ISIN/SECD	IE00B8694823	IE00B8717062
Share class	Class I	Class III
Accounting period	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019
Excess of reportable income per unit	0.6514	1.9329
Distribution (ex-date 01/02/2019, pay date 08/02/2019)		
Distribution (ex-date 01/03/2019, pay date 08/03/2019)		
Distribution (ex-date 01/04/2019, pay date 10/04/2019)		
Distribution (ex-date 01/05/2019, pay date 10/05/2019)		
Distribution (ex-date 08/05/2019, pay date 20/05/2019)		
Distribution (ex-date 04/06/2019, pay date 10/06/2019)		
Distribution (ex-date 01/07/2019, pay date 19/07/2019)		
Distribution (ex-date 01/08/2019, pay date 09/08/2019)		
Distribution (ex-date 08/08/2019, pay date 19/08/2019)		
Distribution (ex-date 02/09/2019, pay date 10/09/2019)		
Distribution (ex-date 01/10/2019, pay date 10/10/2019)		
Distribution (ex-date 01/11/2019, pay date 08/11/2019)		
Distribution (ex-date 07/11/2019, pay date 18/11/2019)		
Distribution (ex-date 02/12/2019, pay date 19/12/2019)		
Distribution (ex-date 02/01/2020, pay date 10/01/2020)		
Distribution (ex-date 13/02/2020, pay date 24/02/2020)		
Does the share class remain a reporting fund?	Yes	Yes
Creation equalisation amount per unit	0.4368	0.8316
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N	N
Confirmations		
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)		
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).		
- The Fund remains within the reporting fund regime as at the date of this report		
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.		
Important Notes		
- Please note that all figures are in USD.		
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).		

	22	23	24	25	26
	First State Indian Subcontinent Fund	First State Indian Subcontinent Fund	First State Indian Subcontinent Fund	First State Indian Subcontinent Fund	First State Indian Subcontinent Fund
HMRC ref. no.	F0035-0068	F0035-0069	F0035-0069	F0035-0070	F0035-0217
Currency of calculation	USD	USD	USD	USD	USD
ISIN/SECD	IE00B9399000	IE00B4811448	IE00B9399012	IE00B9399106	IE00B7YXW3484
Share class	Class I	Class II	Class I (Dist)	Class II	Class VI EUR
Accounting period	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019
Excess of reportable income per unit	Nil	Nil	Nil	0.0000	0.0234
Distribution (ex-date 01/02/2019, pay date 08/02/2019)					
Distribution (ex-date 01/03/2019, pay date 08/03/2019)					
Distribution (ex-date 01/04/2019, pay date 10/04/2019)					
Distribution (ex-date 01/05/2019, pay date 10/05/2019)					
Distribution (ex-date 09/05/2019, pay date 20/05/2019)					
Distribution (ex-date 04/06/2019, pay date 10/06/2019)					
Distribution (ex-date 01/07/2019, pay date 19/07/2019)					
Distribution (ex-date 01/08/2019, pay date 09/08/2019)					
Distribution (ex-date 08/08/2019, pay date 19/08/2019)					
Distribution (ex-date 02/09/2019, pay date 10/09/2019)					
Distribution (ex-date 01/10/2019, pay date 10/10/2019)					
Distribution (ex-date 01/11/2019, pay date 08/11/2019)					
Distribution (ex-date 07/11/2019, pay date 18/11/2019)					
Distribution (ex-date 02/12/2019, pay date 19/12/2019)					
Distribution (ex-date 02/01/2020, pay date 10/01/2020)					
Distribution (ex-date 19/02/2020, pay date 24/02/2020)					
Does the share class remain a reporting fund?	Yes	Yes	Yes	Yes	Yes
Creation equalisation amount per unit	0.0000	0.0000	0.0000	0.0000	0.0175
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N	N	N	N	N
Confirmations					
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)					
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).					
- The Fund remains within the reporting fund regime as at the date of this report					
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.					
Important Notes					
- Please note that all figures are in USD.					
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).					

	27	28
	First State Global Bond Fund	First State Global Bond Fund
HMRC ref. no.	F0035-0144	F0035-0150
Currency of calculation	USD	USD
ISIN/SECD	IE0008370482	IE0008376174
Share class	Class I	Class III
Accounting period	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019
Excess of reportable income per unit	0.0903	0.2357
Distribution (ex-date 01/02/2019, pay date 08/02/2019)		
Distribution (ex-date 01/03/2019, pay date 08/03/2019)		
Distribution (ex-date 01/04/2019, pay date 10/04/2019)		
Distribution (ex-date 01/05/2019, pay date 10/05/2019)		
Distribution (ex-date 08/05/2019, pay date 20/05/2019)		
Distribution (ex-date 04/06/2019, pay date 10/06/2019)		
Distribution (ex-date 01/07/2019, pay date 19/07/2019)		
Distribution (ex-date 01/08/2019, pay date 09/08/2019)		
Distribution (ex-date 08/08/2019, pay date 19/08/2019)		
Distribution (ex-date 02/09/2019, pay date 10/09/2019)		
Distribution (ex-date 01/10/2019, pay date 10/10/2019)		
Distribution (ex-date 01/11/2019, pay date 08/11/2019)		
Distribution (ex-date 07/11/2019, pay date 18/11/2019)		
Distribution (ex-date 02/12/2019, pay date 19/12/2019)		
Distribution (ex-date 02/01/2020, pay date 10/01/2020)		
Distribution (ex-date 13/02/2020, pay date 24/02/2020)		
Does the share class remain a reporting fund?	Yes	Yes
Creation equalisation amount per unit	0.0451	0.1530
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	Y	Y
Confirmations		
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)		
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).		
- The Fund remains within the reporting fund regime as at the date of this report		
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.		
Important Notes		
- Please note that all figures are in USD.		
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).		

	20	30
	First State High Quality Bond Fund	First State High Quality Bond Fund
HMRC ref. no.	F0035-0158	F0035-0142
Currency of calculation	USD	USD
ISIN/SECD	IE00B37GZ11	IE00B37GZ14
Share class	Class III	Class I (D1d)
Accounting period	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019
Excess of reportable income per unit	0.6885	Nil
Distribution (ex-date 01/02/2019, pay date 08/02/2019)		
Distribution (ex-date 01/03/2019, pay date 08/03/2019)		
Distribution (ex-date 01/04/2019, pay date 10/04/2019)		
Distribution (ex-date 01/05/2019, pay date 10/05/2019)		
Distribution (ex-date 08/05/2019, pay date 20/05/2019)		
Distribution (ex-date 04/06/2019, pay date 10/06/2019)		
Distribution (ex-date 01/07/2019, pay date 19/07/2019)		
Distribution (ex-date 01/08/2019, pay date 09/08/2019)		0.1474
Distribution (ex-date 08/08/2019, pay date 19/08/2019)		
Distribution (ex-date 02/09/2019, pay date 10/09/2019)		
Distribution (ex-date 01/10/2019, pay date 10/10/2019)		
Distribution (ex-date 01/11/2019, pay date 08/11/2019)		
Distribution (ex-date 07/11/2019, pay date 18/11/2019)		
Distribution (ex-date 02/12/2019, pay date 19/12/2019)		
Distribution (ex-date 02/01/2020, pay date 10/01/2020)		0.1791
Distribution (ex-date 13/02/2020, pay date 24/02/2020)		
Does the share class remain a reporting fund?	Yes	Yes
Creation equalisation amount per unit	0.3508	0.0835
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	Y	Y
Confirmations		
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)		
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).		
- The Fund remains within the reporting fund regime as at the date of this report		
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.		
Important Notes		
- Please note that all figures are in USD.		
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).		

	31
	First State Long Term Bond Fund
HMRC ref. no.	F0036-0008
Currency of calculation	USD
ISINSEDO	IE0009671179
Share class	Class III
Accounting period	1 January 2019 - 31 December 2019
Excess of reportable income per unit	0.6453
Distribution (ex-date 01/02/2019, pay date 08/02/2019)	
Distribution (ex-date 01/03/2019, pay date 08/03/2019)	
Distribution (ex-date 01/04/2019, pay date 10/04/2019)	
Distribution (ex-date 01/05/2019, pay date 10/05/2019)	
Distribution (ex-date 08/05/2019, pay date 20/05/2019)	
Distribution (ex-date 04/06/2019, pay date 10/06/2019)	
Distribution (ex-date 01/07/2019, pay date 19/07/2019)	
Distribution (ex-date 01/08/2019, pay date 09/08/2019)	
Distribution (ex-date 08/08/2019, pay date 19/08/2019)	
Distribution (ex-date 02/09/2019, pay date 10/09/2019)	
Distribution (ex-date 01/10/2019, pay date 10/10/2019)	
Distribution (ex-date 01/11/2019, pay date 08/11/2019)	
Distribution (ex-date 07/11/2019, pay date 18/11/2019)	
Distribution (ex-date 02/12/2019, pay date 10/12/2019)	
Distribution (ex-date 02/01/2020, pay date 10/01/2020)	
Distribution (ex-date 13/02/2020, pay date 24/02/2020)	
Does the share class remain a reporting fund?	Yes
Creation equalisation amount per unit	0.3016
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	Y
Confirmations	
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)	
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).	
- The Fund remains within the reporting fund regime as at the date of this report	
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.	
Important Notes	
- Please note that all figures are in USD.	
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).	

	32	33	34	35	36	37
	First State Greater China Growth Fund	First State Greater China Growth Fund	First State Greater China Growth Fund	First State Greater China Growth Fund	First State Greater China Growth Fund	First State Greater China Growth Fund
HMRC ref. no.	F0035-0066	F0035-0067	F0035-0010	F0035-0148	F0035-0053	F0035-0128
Currency of calculation	USD	USD	USD	USD	USD	USD
ISIN/SECDL	IE0031814852	IE00B8723885	IE00B851J352	IE00B54HFA43	IE00B6WVW096	IE00B7KXV3F60
Share class	Class I	Class III	Class I (Dist)	Class IV	Class II (Dist)	Class VI EUR
Accounting period	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019
Excess of reportable income per unit	0.9555	0.1584	0.0098	0.0019	0.0014	0.1231
Distribution (ex-date 01/02/2019, pay date 08/02/2019)						
Distribution (ex-date 01/03/2019, pay date 08/03/2019)						
Distribution (ex-date 01/04/2019, pay date 10/04/2019)						
Distribution (ex-date 01/05/2019, pay date 10/05/2019)						
Distribution (ex-date 09/05/2019, pay date 20/05/2019)						
Distribution (ex-date 04/06/2019, pay date 10/06/2019)						
Distribution (ex-date 01/07/2019, pay date 19/07/2019)						
Distribution (ex-date 01/08/2019, pay date 09/08/2019)						
Distribution (ex-date 08/08/2019, pay date 19/08/2019)			0.2639		0.0921	
Distribution (ex-date 02/09/2019, pay date 10/09/2019)						
Distribution (ex-date 01/10/2019, pay date 10/10/2019)						
Distribution (ex-date 01/11/2019, pay date 08/11/2019)						
Distribution (ex-date 07/11/2019, pay date 18/11/2019)						
Distribution (ex-date 02/12/2019, pay date 10/12/2019)						
Distribution (ex-date 02/01/2020, pay date 10/01/2020)			0.1705		0.0707	
Distribution (ex-date 13/02/2020, pay date 24/02/2020)						
Does the share class remain a reporting fund?	Yes	Yes	Yes	Yes	Yes	Yes
Creation equalisation amount per unit	0.2314	0.0584	0.0000	0.0230	0.0749	0.0395
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N	N	N	N	N	N

Confirmations
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).
- The Fund remains within the reporting fund regime as at the date of this report
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.
Important Notes
- Please note that all figures are in USD.
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).

	38
	First State Singapore and Malaysia Growth Fund
HMRC ref. no.	F0035-0069
Currency of calculation	USD
ISINSEDO	IE00B1814969
Share class	Class I
Accounting period	1 January 2019 - 31 December 2019
Excess of reportable income per unit	1.3542
Distribution (ex-date 01/02/2019, pay date 08/02/2019)	
Distribution (ex-date 01/03/2019, pay date 08/03/2019)	
Distribution (ex-date 01/04/2019, pay date 10/04/2019)	
Distribution (ex-date 01/05/2019, pay date 10/05/2019)	
Distribution (ex-date 08/05/2019, pay date 20/05/2019)	
Distribution (ex-date 04/06/2019, pay date 10/06/2019)	
Distribution (ex-date 01/07/2019, pay date 19/07/2019)	
Distribution (ex-date 01/08/2019, pay date 09/08/2019)	
Distribution (ex-date 08/08/2019, pay date 19/08/2019)	
Distribution (ex-date 02/09/2019, pay date 10/09/2019)	
Distribution (ex-date 01/10/2019, pay date 10/10/2019)	
Distribution (ex-date 01/11/2019, pay date 08/11/2019)	
Distribution (ex-date 07/11/2019, pay date 18/11/2019)	
Distribution (ex-date 02/12/2019, pay date 10/12/2019)	
Distribution (ex-date 02/01/2020, pay date 10/01/2020)	
Distribution (ex-date 13/02/2020, pay date 24/02/2020)	
Does the share class remain a reporting fund?	Yes
Creation equalisation amount per unit	0.6922
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N
Confirmations	
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)	
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).	
- The Fund remains within the reporting fund regime as at the date of this report	
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.	
Important Notes	
- Please note that all figures are in USD.	
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).	

	39	40	41	42
	First State Asia Opportunities Fund	First State Asia Opportunities Fund	First State Asia Opportunities Fund	First State Asia Opportunities Fund
HMRC ref. no.	F0036-0165	F0036-0165	F0036-0261	F0036-0104
Currency of calculation	USD	USD	USD	USD
ISINSECDL	IE00B0670106	IE00B784WQ54	IE00B48BCF37	IE00BYKM3347
Share class	Class I	Class III	Class I HKD	Class VI (Accumulation) EUR
Accounting period	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019
Excess of reportable income per unit	0.3246	0.1628	0.0134	Nil
Distribution (ex-date 01/02/2019, pay date 08/02/2019)				
Distribution (ex-date 01/03/2019, pay date 08/03/2019)				
Distribution (ex-date 01/04/2019, pay date 10/04/2019)				
Distribution (ex-date 01/05/2019, pay date 10/05/2019)				
Distribution (ex-date 09/05/2019, pay date 20/05/2019)				
Distribution (ex-date 04/06/2019, pay date 10/06/2019)				
Distribution (ex-date 01/07/2019, pay date 19/07/2019)				
Distribution (ex-date 01/08/2019, pay date 09/08/2019)				
Distribution (ex-date 08/08/2019, pay date 19/08/2019)				
Distribution (ex-date 02/09/2019, pay date 10/09/2019)				
Distribution (ex-date 01/10/2019, pay date 10/10/2019)				
Distribution (ex-date 01/11/2019, pay date 08/11/2019)				
Distribution (ex-date 07/11/2019, pay date 18/11/2019)				
Distribution (ex-date 02/12/2019, pay date 10/12/2019)				
Distribution (ex-date 02/01/2020, pay date 10/01/2020)				
Distribution (ex-date 13/02/2020, pay date 24/02/2020)				
Does the share class remain a reporting fund?	Yes	Yes	Yes	Yes
Creation equalisation amount per unit	0.2177	0.0086	0.0000	0.0000
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N	N	N	N
Confirmations				
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)				
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).				
- The Fund remains within the reporting fund regime as at the date of this report				
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.				
Important Notes				
- Please note that all figures are in USD.				
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).				

	43	44	45	46	47	48
	First State Asian Equity Plus Fund	First State Asian Equity Plus Fund	First State Asian Equity Plus Fund	First State Asian Equity Plus Fund	First State Asian Equity Plus Fund	First State Asian Equity Plus Fund
HMRC ref. no.	F003S-0063	F003S-0015	F003S-0037	F003S-0077	F003S-0036	F003S-0194
Currency of calculation	USD	USD	USD	USD	GBP	EUR
BINSECOL	IE00B0JRMRSZ	IE00B2K34H83	IE00BSYMKR20	IE00BVWZJB45	IE00BYVXG262	IE00BYVXG360
Share class	Class I	Class I (Dist)	Class II (Cdist)	Class II	GBP III GBP Hedged (Dist)	Class VI EUR
Accounting period	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019
Earnings of reportable income per unit	-0.4193	Nd	Nd	-0.1637	Nd	-0.1299
Distribution (ex-date 01/02/2019, pay date 08/02/2019)						
Distribution (ex-date 01/03/2019, pay date 08/03/2019)						
Distribution (ex-date 01/04/2019, pay date 10/04/2019)						
Distribution (ex-date 01/05/2019, pay date 10/05/2019)						
Distribution (ex-date 09/05/2019, pay date 23/05/2019)						
Distribution (ex-date 04/06/2019, pay date 10/06/2019)						
Distribution (ex-date 01/07/2019, pay date 10/07/2019)						
Distribution (ex-date 01/08/2019, pay date 09/08/2019)		0.6077	0.2126		0.2578	
Distribution (ex-date 09/08/2019, pay date 19/08/2019)						
Distribution (ex-date 02/09/2019, pay date 10/09/2019)						
Distribution (ex-date 01/10/2019, pay date 10/10/2019)						
Distribution (ex-date 01/11/2019, pay date 08/11/2019)						
Distribution (ex-date 01/11/2019, pay date 18/11/2019)						
Distribution (ex-date 02/12/2019, pay date 19/12/2019)						
Distribution (ex-date 02/01/2020, pay date 10/01/2020)		0.4792	0.1210		0.2402	
Distribution (ex-date 13/02/2020, pay date 24/02/2020)						
Does the share class remain a reporting fund?	Yes	Yes	Yes	Yes	Yes	Yes
Gross equalisation amount per unit	0.7425	0.4135	0.0648	0.1943	0.0999	0.0547
Was the shareholders at some point during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N	N	N	N	N	N
Confirmations:						
The net asset value is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date).						
The Fund operates full equalisation in accordance with regulation 55A(i) and regulation 53N(Y)(h).						
The Fund remains within the reporting fund regime as at the date of this report						
The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.						
Supporter Notes:						
Please note that all figures are in USD.						
There is no excess reportable income where actual cash and other distributions in relation to the period is equal to or more than the reportable income attributable between the Offshore Funds (Tax) Regulations 2000 (as amended).						

	49	50
	First State Asia Strategic Bond Fund	First State Asia Strategic Bond Fund
HMRC ref. no.	F0035-0156	F0035-0092
Currency of calculation	USD	USD
ISIN/SECD	IE0006870151	IE0006870986
Share class	Class I (Dist)	Class III (Accumulation) USD
Accounting period	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019
Excess of reportable income per unit	Nil	Nil
Distribution (ex-date 01/02/2019, pay date 08/02/2019)		
Distribution (ex-date 01/03/2019, pay date 08/03/2019)		
Distribution (ex-date 01/04/2019, pay date 10/04/2019)		
Distribution (ex-date 01/05/2019, pay date 10/05/2019)		
Distribution (ex-date 09/05/2019, pay date 20/05/2019)	0.0755	
Distribution (ex-date 04/06/2019, pay date 10/06/2019)		
Distribution (ex-date 01/07/2019, pay date 19/07/2019)		
Distribution (ex-date 01/08/2019, pay date 09/08/2019)		
Distribution (ex-date 08/08/2019, pay date 19/08/2019)	0.0721	
Distribution (ex-date 02/09/2019, pay date 10/09/2019)		
Distribution (ex-date 01/10/2019, pay date 10/10/2019)		
Distribution (ex-date 01/11/2019, pay date 08/11/2019)	0.0693	
Distribution (ex-date 02/12/2019, pay date 10/12/2019)		
Distribution (ex-date 02/01/2020, pay date 10/01/2020)	0.0063	
Distribution (ex-date 13/02/2020, pay date 24/02/2020)		
Does the share class remain a reporting fund?	Yes	Yes
Creation equalisation amount per unit	0.0578	0.0000
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	Y	Y
Confirmations		
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)		
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).		
- The Fund remains within the reporting fund regime as at the date of this report		
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.		
Important Notes		
- Please note that all figures are in USD.		
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).		

	51	52	53	54	55
	First State Asian Quality Bond Fund	First State Asian Quality Bond Fund	First State Asian Quality Bond Fund	First State Asian Quality Bond Fund	First State Asian Quality Bond Fund
HMRC ref. no.	F0035-0159	F0035-0154	F0035-0152	F0035-0099	F0035-0041
Currency of calculation	USD	USD	USD	USD	USD
ISIN/SECDL	IE0032544900	IE00B8GCJX88	IE00B8FPF645	IE00B7YVJM38	IE0032435070
Share class	Class I	Class I (Monthly Dist)	Class I (HKD Monthly Dist)	Class VI (Dist)	Class III (Accumulation) USD
Accounting period	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019
Excess of reportable income per unit	0.4770	Nil	Nil	0.0130	Nil
Distribution (ex-date 01/02/2019, pay date 08/02/2019)		0.0326	0.0420		
Distribution (ex-date 01/03/2019, pay date 08/03/2019)		0.0329	0.0423		
Distribution (ex-date 01/04/2019, pay date 10/04/2019)		0.0334	0.0430		
Distribution (ex-date 01/05/2019, pay date 10/05/2019)		0.0334	0.0429		
Distribution (ex-date 09/05/2019, pay date 20/05/2019)					
Distribution (ex-date 04/06/2019, pay date 10/06/2019)		0.0337	0.0434		
Distribution (ex-date 01/07/2019, pay date 19/07/2019)		0.0340	0.0438		
Distribution (ex-date 01/08/2019, pay date 09/08/2019)		0.0341	0.0438		
Distribution (ex-date 08/08/2019, pay date 19/08/2019)				0.1752	
Distribution (ex-date 02/09/2019, pay date 10/09/2019)		0.0348	0.0447		
Distribution (ex-date 01/10/2019, pay date 10/10/2019)		0.0345	0.0443		
Distribution (ex-date 01/11/2019, pay date 08/11/2019)		0.0344	0.0443		
Distribution (ex-date 07/11/2019, pay date 18/11/2019)					
Distribution (ex-date 02/12/2019, pay date 10/12/2019)		0.0343	0.0441		
Distribution (ex-date 02/01/2020, pay date 10/01/2020)		0.0343	0.0443		
Distribution (ex-date 13/02/2020, pay date 24/02/2020)				0.1128	
Does the share class remain a reporting fund?	Yes	Yes	Yes	Yes	Yes
Creation equalisation amount per unit	0.1912	0.0000	0.0014	0.0784	0.0000
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	Y	Y	Y	Y	Y
Confirmations					
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)					
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).					
- The Fund remains within the reporting fund regime as at the date of this report					
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.					
Important Notes					
- Please note that all figures are in USD.					
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).					

	56	57	58	59	60	61
	Stewart Investors Global Emerging Markets Leaders Fund	Stewart Investors Global Emerging Markets Leaders Fund	Stewart Investors Global Emerging Markets Leaders Fund	Stewart Investors Global Emerging Markets Leaders Fund	Stewart Investors Global Emerging Markets Leaders Fund	Stewart Investors Global Emerging Markets Leaders Fund
HWRC ref. no.	F0035-0620	F0035-0021	F0035-0148	F0035-0101	F0035-0130	F0035-0135
Currency of calculation	USD	USD	USD	USD	USD	USD
ISIN/SEIDOL	IE00B0169KZ7	IE00B0169P41	IE00B33CLC97	IE00BFY84Y60	IE00BFY84Z77	IE00BFY85099
Share class	Class I	Class II	Class IV	Class I EUR	Class VI EUR	Class VI (EUR Dist)
Accounting period	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019
Excess of reportable income per unit	0.2059	0.3212	0.0942	0.0711	0.1493	N0
Distribution (ex-date 01/02/2019, pay date 08/02/2019)						
Distribution (ex-date 01/03/2019, pay date 08/03/2019)						
Distribution (ex-date 01/04/2019, pay date 10/04/2019)						
Distribution (ex-date 01/05/2019, pay date 10/05/2019)						
Distribution (ex-date 09/05/2019, pay date 20/05/2019)						
Distribution (ex-date 04/06/2019, pay date 10/06/2019)						
Distribution (ex-date 01/07/2019, pay date 10/07/2019)						
Distribution (ex-date 01/08/2019, pay date 09/08/2019)						
Distribution (ex-date 08/09/2019, pay date 19/09/2019)						0.0569
Distribution (ex-date 02/09/2019, pay date 10/09/2019)						
Distribution (ex-date 01/10/2019, pay date 10/10/2019)						
Distribution (ex-date 01/11/2019, pay date 09/11/2019)						
Distribution (ex-date 07/11/2019, pay date 18/11/2019)						
Distribution (ex-date 02/12/2019, pay date 10/12/2019)						
Distribution (ex-date 02/01/2020, pay date 10/01/2020)						0.0706
Distribution (ex-date 13/02/2020, pay date 24/02/2020)						
Does the share class remain a reporting fund?	Yes	Yes	Yes	Yes	Yes	Yes
Creation equalisation amount per unit	0.0828	0.1341	0.0283	0.0621	0.0966	0.0319
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N	N	N	N	N	N
Confirmations:	<p>The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)</p> <p>-The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).</p> <p>-The Fund remains within the reporting fund regime as at the date of this report</p> <p>-The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.</p>					
Important Notes:	<p>Please note that all figures are in USD.</p> <p>- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).</p>					

	62	63	64
	First State Global Property Securities Fund	First State Global Property Securities Fund	First State Global Property Securities Fund
HMRC ref. no.	F0036-0151	F0035-0073	F0035-0211
Currency of calculation	USD	USD	USD
ISINSECCO	IE00B1C0PTX3	IE00B0KFPXP21	IE00B0KFPKN07
Share class	Class I	Class I (Dist)	Class VI
Accounting period	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019
Excess of reportable income per unit	0.0986	Nil	0.0627
Distribution (ex-date 01/02/2019, pay date 08/02/2019)			
Distribution (ex-date 01/03/2019, pay date 08/03/2019)			
Distribution (ex-date 01/04/2019, pay date 10/04/2019)			
Distribution (ex-date 01/05/2019, pay date 10/05/2019)			
Distribution (ex-date 09/05/2019, pay date 20/05/2019)			
Distribution (ex-date 04/06/2019, pay date 10/06/2019)			
Distribution (ex-date 01/07/2019, pay date 19/07/2019)			
Distribution (ex-date 01/08/2019, pay date 09/08/2019)			
Distribution (ex-date 08/08/2019, pay date 19/08/2019)		0.1360	
Distribution (ex-date 02/09/2019, pay date 10/09/2019)			
Distribution (ex-date 01/10/2019, pay date 10/10/2019)			
Distribution (ex-date 01/11/2019, pay date 08/11/2019)			
Distribution (ex-date 07/11/2019, pay date 18/11/2019)			
Distribution (ex-date 02/12/2019, pay date 10/12/2019)			
Distribution (ex-date 02/01/2020, pay date 10/01/2020)		0.1198	
Distribution (ex-date 13/02/2020, pay date 24/02/2020)			
Does the share class remain a reporting fund?	Yes	Yes	Yes
Creation equalisation amount per unit	0.1790	0.0000	0.0170
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N	N	N
Confirmations			
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)			
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).			
- The Fund remains within the reporting fund regime as at the date of this report			
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.			
Important Notes			
- Please note that all figures are in USD.			
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).			

	65	66	67
	First State Asian Property Securities Fund	First State Asian Property Securities Fund	First State Asian Property Securities Fund
HMRC ref. no.	F0035-0139	F0035-0013	F0035-0064
Currency of calculation	USD	USD	USD
ISINSECDL	IE00B1G0FTL16	IE00B1G0FTM23	IE00B1G0FTN30
Share class	Class I	Class I (Dist)	Class III (Accumulation) USD
Accounting period	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019
Excess of reportable income per unit	0.1734	Nil	Nil
Distribution (ex-date 01/02/2019, pay date 08/02/2019)			
Distribution (ex-date 01/03/2019, pay date 08/03/2019)			
Distribution (ex-date 01/04/2019, pay date 10/04/2019)			
Distribution (ex-date 01/05/2019, pay date 10/05/2019)			
Distribution (ex-date 09/05/2019, pay date 20/05/2019)			
Distribution (ex-date 04/06/2019, pay date 10/06/2019)			
Distribution (ex-date 01/07/2019, pay date 19/07/2019)			
Distribution (ex-date 01/08/2019, pay date 09/08/2019)			
Distribution (ex-date 08/08/2019, pay date 19/08/2019)		0.1142	
Distribution (ex-date 02/09/2019, pay date 10/09/2019)			
Distribution (ex-date 01/10/2019, pay date 10/10/2019)			
Distribution (ex-date 01/11/2019, pay date 08/11/2019)			
Distribution (ex-date 07/11/2019, pay date 18/11/2019)			
Distribution (ex-date 02/12/2019, pay date 10/12/2019)			
Distribution (ex-date 02/01/2020, pay date 10/01/2020)		0.1172	
Distribution (ex-date 13/02/2020, pay date 24/02/2020)			
Does the share class remain a reporting fund?	Yes	Yes	Yes
Creation equalisation amount per unit	0.0000	0.0712	0.0000
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N	N	N
Confirmations			
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)			
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).			
- The Fund remains within the reporting fund regime as at the date of this report			
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.			
Important Notes			
- Please note that all figures are in USD.			
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).			

	68	69	70
	First State China Focus Fund	First State China Focus Fund	First State China Focus Fund
HMRC ref. no.	F0036-0017	F0035-0044	F0036-0153
Currency of calculation	USD	USD	USD
ISIN/SECID	IE00B265XJG8	IE00B265XJ89	IE00B265XJF7
Share class	Class I	Class III	Class IV
Accounting period	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019
Excess of reportable income per unit	0.1710	0.1854	0.0738
Distribution (ex-date 01/02/2019, pay date 08/02/2019)			
Distribution (ex-date 01/03/2019, pay date 08/03/2019)			
Distribution (ex-date 01/04/2019, pay date 10/04/2019)			
Distribution (ex-date 01/05/2019, pay date 10/05/2019)			
Distribution (ex-date 08/05/2019, pay date 20/05/2019)			
Distribution (ex-date 04/06/2019, pay date 10/06/2019)			
Distribution (ex-date 01/07/2019, pay date 19/07/2019)			
Distribution (ex-date 01/08/2019, pay date 09/08/2019)			
Distribution (ex-date 08/08/2019, pay date 19/08/2019)			
Distribution (ex-date 02/09/2019, pay date 10/09/2019)			
Distribution (ex-date 01/10/2019, pay date 10/10/2019)			
Distribution (ex-date 01/11/2019, pay date 08/11/2019)			
Distribution (ex-date 07/11/2019, pay date 18/11/2019)			
Distribution (ex-date 02/12/2019, pay date 10/12/2019)			
Distribution (ex-date 02/01/2020, pay date 10/01/2020)			
Distribution (ex-date 13/02/2020, pay date 24/02/2020)			
Does the share class remain a reporting fund?	Yes	Yes	Yes
Creation equalisation amount per unit	0.1083	0.0072	0.0489
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N	N	N
Confirmations			
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)			
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).			
- The Fund remains within the reporting fund regime as at the date of this report			
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.			
Important Notes			
- Please note that all figures are in USD.			
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).			

[illegible]

	83	84	85	86
	First State Asia Focus Fund	First State Asia Focus Fund	First State Asia Focus Fund	First State Asia Focus Fund
HMRC ref. no.	F0035-0138	F0035-0016	F0035-0161	F0035-0160
Currency of calculation	USD	USD	USD	USD
ISIN/SECD	IE00B0166LQ3	IE00B0166M10	IE00B0166V43	IE00B0166Z1400
Share class	Class I	Class III	Class VI EUR	Class I (Dist)
Accounting period	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019
Excess of reportable income per unit	0.0613	0.2151	0.0603	Nil
Distribution (ex-date 01/02/2019, pay date 08/02/2019)				
Distribution (ex-date 01/03/2019, pay date 08/03/2019)				
Distribution (ex-date 01/04/2019, pay date 10/04/2019)				
Distribution (ex-date 01/05/2019, pay date 10/05/2019)				
Distribution (ex-date 09/05/2019, pay date 20/05/2019)				
Distribution (ex-date 04/06/2019, pay date 10/06/2019)				
Distribution (ex-date 01/07/2019, pay date 19/07/2019)				
Distribution (ex-date 01/08/2019, pay date 09/08/2019)				
Distribution (ex-date 08/08/2019, pay date 19/08/2019)				
Distribution (ex-date 02/09/2019, pay date 10/09/2019)				
Distribution (ex-date 01/10/2019, pay date 10/10/2019)				
Distribution (ex-date 01/11/2019, pay date 08/11/2019)				
Distribution (ex-date 07/11/2019, pay date 18/11/2019)				
Distribution (ex-date 02/12/2019, pay date 10/12/2019)				
Distribution (ex-date 02/01/2020, pay date 10/01/2020)				
Distribution (ex-date 13/02/2020, pay date 24/02/2020)				
Does the share class remain a reporting fund?	Yes	Yes	Yes	Yes
Creation equalisation amount per unit	0.0612	0.1542	0.0569	0.0000
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N	N	N	N
Confirmations				
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)				
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).				
- The Fund remains within the reporting fund regime as at the date of this report				
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.				
Important Notes				
- Please note that all figures are in USD.				
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).				

	87	88	89	90
	Stewart Investors Worldwide Equity Fund	Stewart Investors Worldwide Equity Fund	Stewart Investors Worldwide Equity Fund	Stewart Investors Worldwide Equity Fund
HMRC ref. no.	F0035-0004	F0035-0061	F0035-0123	F0035-0008
Currency of calculation	USD	USD	USD	USD
ISINSECD	IE00BWW3ZY16	IE00B88B1J72	IE00B7P8C14	IE00B4CM1D12
Share class	Class I	Class II	Class I EUR	Class I (Dist)
Accounting period	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019	1 January 2019 - 31 December 2019
Excess of reportable income per unit	Nil	0.0887	Nil	Nil
Distribution (ex-date 01/02/2019, pay date 08/02/2019)				
Distribution (ex-date 01/03/2019, pay date 08/03/2019)				
Distribution (ex-date 01/04/2019, pay date 10/04/2019)				
Distribution (ex-date 01/05/2019, pay date 10/05/2019)				
Distribution (ex-date 09/05/2019, pay date 20/05/2019)				
Distribution (ex-date 04/06/2019, pay date 10/06/2019)				
Distribution (ex-date 01/07/2019, pay date 19/07/2019)				
Distribution (ex-date 01/08/2019, pay date 09/08/2019)				
Distribution (ex-date 08/08/2019, pay date 19/08/2019)				
Distribution (ex-date 02/09/2019, pay date 10/09/2019)				
Distribution (ex-date 01/10/2019, pay date 10/10/2019)				
Distribution (ex-date 01/11/2019, pay date 08/11/2019)				
Distribution (ex-date 07/11/2019, pay date 18/11/2019)				
Distribution (ex-date 02/12/2019, pay date 10/12/2019)				
Distribution (ex-date 02/01/2020, pay date 10/01/2020)				
Distribution (ex-date 13/02/2020, pay date 24/02/2020)				
Does the share class remain a reporting fund?	Yes	Yes	Yes	Yes
Creation equalisation amount per unit	0.0000	0.0986	0.0000	0.0000
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N	N	N	N
Confirmations				
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)				
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).				
- The Fund remains within the reporting fund regime as at the date of this report				
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.				
Important Notes				
- Please note that all figures are in USD.				
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).				

	91	92
	First State Global Credit Income Fund	First State Global Credit Income Fund
HMRC ref. no.	F0036-0090	F0036-0157
Currency of calculation	USD	USD
ISIN/SECD	IE00BML2XRM2	IE00B7Q4B518
Share class	Class II (GBP Hedged Dist)	Class V (Dist)
Accounting period	01 January 2019 - 28 June 2019	01 January 2019 - 31 December 2019
Excess of reportable income per unit	Nil	0.0056
Distribution (ex-date 01/02/2019, pay date 08/02/2019)		
Distribution (ex-date 01/03/2019, pay date 08/03/2019)		
Distribution (ex-date 01/04/2019, pay date 10/04/2019)		
Distribution (ex-date 01/05/2019, pay date 10/05/2019)		
Distribution (ex-date 09/05/2019, pay date 20/05/2019)	0.1086	0.0928
Distribution (ex-date 04/06/2019, pay date 10/06/2019)		
Distribution (ex-date 01/07/2019, pay date 19/07/2019)		
Distribution (ex-date 01/08/2019, pay date 09/08/2019)		
Distribution (ex-date 08/08/2019, pay date 19/08/2019)		0.0961
Distribution (ex-date 02/09/2019, pay date 10/09/2019)		
Distribution (ex-date 01/10/2019, pay date 10/10/2019)		
Distribution (ex-date 01/11/2019, pay date 08/11/2019)		0.0993
Distribution (ex-date 07/11/2019, pay date 18/11/2019)		
Distribution (ex-date 02/12/2019, pay date 10/12/2019)		
Distribution (ex-date 02/01/2020, pay date 10/01/2020)		0.0741
Distribution (ex-date 13/02/2020, pay date 24/02/2020)		
Does the share class remain a reporting fund?	No	Yes
Creation equalisation amount per unit	0.0417	0.0490
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	Y	Y
Confirmations		
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)		
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).		
- The Fund remains within the reporting fund regime as at the date of this report		
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.		
Important Notes		
- Please note that all figures are in USD.		
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).		

	03	04
	First State Asia Pacific All Cap Fund	First State Asia Pacific All Cap Fund
HMRC ref. no.	F0039-0031	F0039-0162
Currency of calculation	USD	USD
ISIN/SECD	IE00B66N1X37	IE00B7VWV107
Share class	Class III	Class VI EUR
Accounting period	01 January 2019 - 31 December 2019	04 September 2019 - 31 December 2019
Excess of reportable income per unit	0.1451	Nil
Distribution (ex-date 01/02/2019, pay date 08/02/2019)		
Distribution (ex-date 01/03/2019, pay date 08/03/2019)		
Distribution (ex-date 01/04/2019, pay date 10/04/2019)		
Distribution (ex-date 01/05/2019, pay date 10/05/2019)		
Distribution (ex-date 08/05/2019, pay date 20/05/2019)		
Distribution (ex-date 04/06/2019, pay date 10/06/2019)		
Distribution (ex-date 01/07/2019, pay date 19/07/2019)		
Distribution (ex-date 01/08/2019, pay date 09/08/2019)		
Distribution (ex-date 08/08/2019, pay date 19/08/2019)		
Distribution (ex-date 02/09/2019, pay date 10/09/2019)		
Distribution (ex-date 01/10/2019, pay date 10/10/2019)		
Distribution (ex-date 01/11/2019, pay date 08/11/2019)		
Distribution (ex-date 07/11/2019, pay date 18/11/2019)		
Distribution (ex-date 02/12/2019, pay date 19/12/2019)		
Distribution (ex-date 02/01/2020, pay date 10/01/2020)		
Distribution (ex-date 13/02/2020, pay date 24/02/2020)		
Does the share class remain a reporting fund?	Yes	Yes
Creation equalisation amount per unit	0.1522	0.0040
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N	N
Confirmations		
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)		
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).		
- The Fund remains within the reporting fund regime as at the date of this report		
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.		
Important Notes		
- Please note that all figures are in USD.		
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).		

	95	96	97	98	99
	First State Japan Equity Fund	First State Japan Equity Fund	First State Japan Equity Fund	First State Japan Equity Fund	First State Japan Equity Fund
HMRC ref. no.	F0036-0075	F0035-0120	F0035-0147	F0035-0148	F0035-0124
Currency of calculation	USD	USD	USD	USD	USD
ISINSECDL	IE00BLJNP4M6	IE00BYKXV3V9	IE00BLJNP4M4	IE00BZC255B0	IE00BYK4C466
Share class	Class III	Class VI EUR	Class I	Class III JPY	Class VI (Euro Hedged F)
Accounting period	01 January 2019 - 31 December 2019	01 January 2019 - 31 December 2019	01 January 2019 - 31 December 2019	01 January 2019 - 31 December 2019	11 February 2019 - 31 December 2019
Excess of reportable income per unit	Nil	Nil	Nil	Nil	0.0064
Distribution (ex-date 01/02/2019, pay date 08/02/2019)					
Distribution (ex-date 01/03/2019, pay date 08/03/2019)					
Distribution (ex-date 01/04/2019, pay date 10/04/2019)					
Distribution (ex-date 01/05/2019, pay date 10/05/2019)					
Distribution (ex-date 09/05/2019, pay date 20/05/2019)					
Distribution (ex-date 04/06/2019, pay date 10/06/2019)					
Distribution (ex-date 01/07/2019, pay date 19/07/2019)					
Distribution (ex-date 01/08/2019, pay date 09/08/2019)					
Distribution (ex-date 08/08/2019, pay date 19/08/2019)					
Distribution (ex-date 02/09/2019, pay date 10/09/2019)					
Distribution (ex-date 01/10/2019, pay date 10/10/2019)					
Distribution (ex-date 01/11/2019, pay date 08/11/2019)					
Distribution (ex-date 07/11/2019, pay date 18/11/2019)					
Distribution (ex-date 02/12/2019, pay date 10/12/2019)					
Distribution (ex-date 02/01/2020, pay date 10/01/2020)					
Distribution (ex-date 13/02/2020, pay date 24/02/2020)					
Does the share class remain a reporting fund?	Yes	Yes	Yes	Yes	Yes
Creation equalisation amount per unit	0.0024	0.0006	0.0000	0.3219	0.0000
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N	N	N	N	N
Confirmations					
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)					
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).					
- The Fund remains within the reporting fund regime as at the date of this report					
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.					
Important Notes					
- Please note that all figures are in USD.					
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).					

	100	101	102	103	104	105
	First State Sustainable Listed Infrastructure Fund	First State Sustainable Listed Infrastructure Fund	First State Sustainable Listed Infrastructure Fund	First State Sustainable Listed Infrastructure Fund	First State Sustainable Listed Infrastructure Fund	First State Sustainable Listed Infrastructure Fund
HMRC ref. no.	F0035-0113	F0035-0112	F0035-0114	F0035-0109	F0035-0110	F0035-0111
Currency of calculation	USD	USD	USD	USD	USD	USD
ISIN/SECDL	IE00BCBMBT63	IE00BCBMB556	IE00BCBMBV85	IE00BCBMBV00	IE00BCBMBW92	IE00BCBMBY17
Share class	Class VI	Class VI (EUR Acc)	Class VI GBP (Dist)	Class E EUR	Class E USD	Class E GBP (Dist)
Accounting period	01 January 2019 - 31 December 2019	01 January 2019 - 31 December 2019	01 January 2019 - 31 December 2019	01 January 2019 - 31 December 2019	01 January 2019 - 31 December 2019	01 January 2019 - 31 December 2019
Excess of reportable income per unit	0.1883	0.2230	Nil	0.2698	0.2202	Nil
Distribution (ex-date 01/02/2019, pay date 08/02/2019)						
Distribution (ex-date 01/03/2019, pay date 08/03/2019)						
Distribution (ex-date 01/04/2019, pay date 10/04/2019)						
Distribution (ex-date 01/05/2019, pay date 10/05/2019)						
Distribution (ex-date 09/05/2019, pay date 20/05/2019)						
Distribution (ex-date 04/06/2019, pay date 10/06/2019)						
Distribution (ex-date 01/07/2019, pay date 19/07/2019)						
Distribution (ex-date 01/08/2019, pay date 09/08/2019)						
Distribution (ex-date 08/08/2019, pay date 19/08/2019)			0.2162			0.2070
Distribution (ex-date 02/09/2019, pay date 10/09/2019)						
Distribution (ex-date 01/10/2019, pay date 10/10/2019)						
Distribution (ex-date 01/11/2019, pay date 08/11/2019)						
Distribution (ex-date 07/11/2019, pay date 18/11/2019)						
Distribution (ex-date 02/12/2019, pay date 10/12/2019)						
Distribution (ex-date 02/01/2020, pay date 10/01/2020)			0.1761			0.1884
Distribution (ex-date 13/02/2020, pay date 24/02/2020)						
Does the share class remain a reporting fund?	Yes	Yes	Yes	Yes	Yes	Yes
Creation equalisation amount per unit	0.1840	0.1960	0.1980	0.1813	0.1840	0.0821
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N	N	N	N	N	N
Confirmations						
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)						
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).						
- The Fund remains within the reporting fund regime as at the date of this report						
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.						
Important Notes						
- Please note that all figures are in USD.						
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).						

	106	107	108	109	110
	First State Global Emerging Markets Focus Fund	First State Global Emerging Markets Focus Fund	First State Global Emerging Markets Focus Fund	First State Global Emerging Markets Focus Fund	First State Global Emerging Markets Focus Fund
HMRC ref. no.	F0035-0121	F0035-0122	F0035-0140	F0035-0137	F0035-0200
Currency of calculation	USD	USD	USD	USD	USD
ISIN/SECD	IE00BZNMJ50	IE00BZV7N029	IE00BZV7N136	IE00BZV7N043	IE00B1T18R04
Share class	Class VI USD	Class VI GBP	Class VI EUR	Class I SGD	Class II
Accounting period	01 January 2019 - 31 December 2019	01 January 2019 - 31 December 2019	01 January 2019 - 31 December 2019	01 January 2019 - 31 December 2019	26 June 2019 - 31 December 2019
Excess of reportable income per unit	0.0132	0.0491	0.0164	Nil	0.0114
Distribution (ex-date 01/02/2019, pay date 08/02/2019)					
Distribution (ex-date 01/03/2019, pay date 08/03/2019)					
Distribution (ex-date 01/04/2019, pay date 10/04/2019)					
Distribution (ex-date 01/05/2019, pay date 10/05/2019)					
Distribution (ex-date 09/05/2019, pay date 20/05/2019)					
Distribution (ex-date 04/06/2019, pay date 10/06/2019)					
Distribution (ex-date 01/07/2019, pay date 19/07/2019)					
Distribution (ex-date 01/08/2019, pay date 09/08/2019)					
Distribution (ex-date 08/08/2019, pay date 19/08/2019)					
Distribution (ex-date 02/09/2019, pay date 10/09/2019)					
Distribution (ex-date 01/10/2019, pay date 10/10/2019)					
Distribution (ex-date 01/11/2019, pay date 08/11/2019)					
Distribution (ex-date 07/11/2019, pay date 18/11/2019)					
Distribution (ex-date 02/12/2019, pay date 10/12/2019)					
Distribution (ex-date 02/01/2020, pay date 10/01/2020)					
Distribution (ex-date 13/02/2020, pay date 24/02/2020)					
Does the share class remain a reporting fund?	Yes	Yes	Yes	Yes	Yes
Creation equalisation amount per unit	0.0000	0.0000	0.0000	0.0000	0.0000
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N	N	N	N	N
Confirmations					
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)					
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).					
- The Fund remains within the reporting fund regime as at the date of this report					
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.					
Important Notes					
- Please note that all figures are in USD.					
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).					

	111	112	113	114
	Stewart Investors Worldwide Sustainability Fund	Stewart Investors Worldwide Sustainability Fund	Stewart Investors Worldwide Sustainability Fund	Stewart Investors Worldwide Sustainability Fund
HMRC ref. no.	F0035-0125	F0035-0242	F0035-0244	F0035-0255
Currency of calculation	USD	USD	USD	USD
ISIN/SECD	IE00BPTK66B09	IE00BPTK66B02	IE00BPTK66C23	IE00BPTK66C90
Share class	Class VI EUR	Class I EUR	Class VI EUR Dist	Class VI GBP
Accounting period	11 February 2019 - 31 December 2019	05 April 2019 - 31 December 2019	26 September 2019 - 31 December 2019	19 November 2019 - 31 December 2019
Excess of reportable income per unit	0.0144	Nil	Nil	Nil
Distribution (ex-date 01/02/2019, pay date 08/02/2019)				
Distribution (ex-date 01/03/2019, pay date 08/03/2019)				
Distribution (ex-date 01/04/2019, pay date 10/04/2019)				
Distribution (ex-date 01/05/2019, pay date 10/05/2019)				
Distribution (ex-date 09/05/2019, pay date 20/05/2019)				
Distribution (ex-date 04/06/2019, pay date 10/06/2019)				
Distribution (ex-date 01/07/2019, pay date 19/07/2019)				
Distribution (ex-date 01/08/2019, pay date 09/08/2019)				
Distribution (ex-date 08/08/2019, pay date 19/08/2019)				
Distribution (ex-date 02/09/2019, pay date 10/09/2019)				
Distribution (ex-date 01/10/2019, pay date 10/10/2019)				
Distribution (ex-date 01/11/2019, pay date 08/11/2019)				
Distribution (ex-date 07/11/2019, pay date 18/11/2019)				
Distribution (ex-date 02/12/2019, pay date 19/12/2019)				
Distribution (ex-date 02/01/2020, pay date 10/01/2020)				
Distribution (ex-date 13/02/2020, pay date 24/02/2020)				
Does the share class remain a reporting fund?	Yes	Yes	Yes	Yes
Creation equalisation amount per unit	0.0092	0.0022	0.0039	0.0030
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N	N	N	N
Confirmations				
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)				
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).				
- The Fund remains within the reporting fund regime as at the date of this report				
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.				
Important Notes				
- Please note that all figures are in USD.				
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).				

	115	116	117
	Stewart Investors Global Emerging Markets Sustainability Fund	Stewart Investors Global Emerging Markets Sustainability Fund	Stewart Investors Global Emerging Markets Sustainability Fund
HMRC ref. no.	F0038-0130	F0035-0227	F0036-0294
Currency of calculation	USD	USD	USD
ISIN/SECD	IE00BY6R6868	IE00BPF8T784	IE00BMT13J34
Share class	Class VI (EUR)	Class VI	Class VI EUR Dist
Accounting period	18 February 2019 - 31 December 2019	14 May 2019 - 31 December 2019	17 October 2019 - 31 December 2019
Excess of reportable income per unit	0.0176	0.0517	Nil
Distribution (ex-date 01/02/2019, pay date 08/02/2019)			
Distribution (ex-date 01/03/2019, pay date 08/03/2019)			
Distribution (ex-date 01/04/2019, pay date 10/04/2019)			
Distribution (ex-date 01/05/2019, pay date 10/05/2019)			
Distribution (ex-date 09/05/2019, pay date 20/05/2019)			
Distribution (ex-date 04/06/2019, pay date 10/06/2019)			
Distribution (ex-date 01/07/2019, pay date 19/07/2019)			
Distribution (ex-date 01/08/2019, pay date 09/08/2019)			
Distribution (ex-date 08/08/2019, pay date 19/08/2019)			
Distribution (ex-date 02/09/2019, pay date 10/09/2019)			
Distribution (ex-date 01/10/2019, pay date 10/10/2019)			
Distribution (ex-date 01/11/2019, pay date 08/11/2019)			
Distribution (ex-date 07/11/2019, pay date 18/11/2019)			
Distribution (ex-date 02/12/2019, pay date 10/12/2019)			
Distribution (ex-date 02/01/2020, pay date 10/01/2020)			0.0020
Distribution (ex-date 13/02/2020, pay date 24/02/2020)			
Does the share class remain a reporting fund?	Yes	Yes	Yes
Creation equalisation amount per unit	0.0029	0.0073	0.0016
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N	N	N
Confirmations			
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)			
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).			
- The Fund remains within the reporting fund regime as at the date of this report			
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.			
Important Notes			
- Please note that all figures are in USD.			
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).			

	125	126
	Stewart Investors Asia Pacific Sustainability Fund	Stewart Investors Asia Pacific Sustainability Fund
HMRC ref. no.	F0035-0129	F0036-0224
Currency of calculation	USD	USD
ISIN/SECD	IE00BPY96394	IE00BPT8T777
Share class	Class VI (EUR)	Class VI
Accounting period	25 February 2019 - 31 December 2019	17 May 2019 - 31 December 2019
Excess of reportable income per unit	0.0186	0.0611
Distribution (ex-date 01/02/2019, pay date 08/02/2019)		
Distribution (ex-date 01/03/2019, pay date 08/03/2019)		
Distribution (ex-date 01/04/2019, pay date 10/04/2019)		
Distribution (ex-date 01/05/2019, pay date 10/05/2019)		
Distribution (ex-date 09/05/2019, pay date 20/05/2019)		
Distribution (ex-date 04/06/2019, pay date 10/06/2019)		
Distribution (ex-date 01/07/2019, pay date 19/07/2019)		
Distribution (ex-date 01/08/2019, pay date 09/08/2019)		
Distribution (ex-date 08/08/2019, pay date 19/08/2019)		
Distribution (ex-date 02/09/2019, pay date 10/09/2019)		
Distribution (ex-date 01/10/2019, pay date 10/10/2019)		
Distribution (ex-date 01/11/2019, pay date 08/11/2019)		
Distribution (ex-date 07/11/2019, pay date 18/11/2019)		
Distribution (ex-date 02/12/2019, pay date 10/12/2019)		
Distribution (ex-date 02/01/2020, pay date 10/01/2020)		
Distribution (ex-date 13/02/2020, pay date 24/02/2020)		
Does the share class remain a reporting fund?	Yes	Yes
Creation equalisation amount per unit	0.0058	0.0060
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N	N
Confirmations		
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)		
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 58(1)(h).		
- The Fund remains within the reporting fund regime as at the date of this report		
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.		
Important Notes		
- Please note that all figures are in USD.		
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).		

	127	128	129	130	131	132
	First State China A Shares Fund	First State China A Shares Fund	First State China A Shares Fund	First State China A Shares Fund	First State China A Shares Fund	First State China A Shares Fund
HMRC ref. no.	F0035-0245	F0035-0176	F0035-0246	F0035-0249	F0035-0250	F0035-0252
Currency of valuation	USD	USD	USD	USD	USD	USD
ISIN/ISDOL	IE00BLM0SF05	IE00BLH4G612	IE00BLJNRG23	IE00BKF25510	IE00BKF25627	IE00BAPWIC61
Share class	Class VI (Dist)	Class VI	Class VI (GBP Acc)	Class I	Class III	Class II (AUD Acc)
Accounting period	04 June 2019 - 31 December 2019	05 June 2019 - 31 December 2019	05 July 2019 - 31 December 2019	26 July 2019 - 31 December 2019	26 July 2019 - 31 December 2019	11 September 2019 - 31 December 2019
Excess of reportable income per unit	Nil	0.0888	Nil	Nil	Nil	Nil
Distribution (ex-date 01/02/2019, pay date 08/02/2019)						
Distribution (ex-date 01/03/2019, pay date 08/03/2019)						
Distribution (ex-date 01/04/2019, pay date 10/04/2019)						
Distribution (ex-date 01/05/2019, pay date 10/05/2019)						
Distribution (ex-date 09/05/2019, pay date 20/05/2019)						
Distribution (ex-date 04/06/2019, pay date 15/06/2019)						
Distribution (ex-date 01/07/2019, pay date 15/07/2019)						
Distribution (ex-date 01/08/2019, pay date 09/08/2019)						
Distribution (ex-date 08/09/2019, pay date 19/09/2019)	0.0912					
Distribution (ex-date 02/09/2019, pay date 10/09/2019)						
Distribution (ex-date 01/10/2019, pay date 10/10/2019)						
Distribution (ex-date 01/11/2019, pay date 08/11/2019)						
Distribution (ex-date 01/11/2019, pay date 18/11/2019)						
Distribution (ex-date 02/12/2019, pay date 10/12/2019)						
Distribution (ex-date 02/01/2020, pay date 10/01/2020)						
Distribution (ex-date 13/02/2020, pay date 24/02/2020)						
Does the share class remain a reporting fund?	Yes	Yes	Yes	Yes	Yes	Yes
Creation equalisation amount per unit	0.0271	0.1055	0.0061	0.0000	0.0027	0.0000
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N	N	N	N	N	N
Confessions:						
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)						
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h)						
- The Fund remains within the reporting fund regime as at the date of this report						
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58						
Important Notes:						
- Please note that all figures are in USD						
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2005 (as amended).						

	133	134
	First State Global Resources Fund	First State Global Resources Fund
HMRC ref. no.	F0036-0024	F0035-0025
Currency of calculation	USD	USD
ISINSEDO	IE00B1G0FT84	IE00B1G0FT91
Share class	Class I (Acc) USD	Class II (Acc) USD
Accounting period	1 January 2019 - 22 January 2019	1 January 2019 - 22 January 2019
Excess of reportable income per unit	Nil	Nil
Distribution (ex-date 01/02/2019, pay date 08/02/2019)		
Distribution (ex-date 01/03/2019, pay date 08/03/2019)		
Distribution (ex-date 01/04/2019, pay date 10/04/2019)		
Distribution (ex-date 01/05/2019, pay date 10/05/2019)		
Distribution (ex-date 09/05/2019, pay date 20/05/2019)		
Distribution (ex-date 04/06/2019, pay date 10/06/2019)		
Distribution (ex-date 01/07/2019, pay date 19/07/2019)		
Distribution (ex-date 01/08/2019, pay date 09/08/2019)		
Distribution (ex-date 08/08/2019, pay date 19/08/2019)		
Distribution (ex-date 02/09/2019, pay date 10/09/2019)		
Distribution (ex-date 01/10/2019, pay date 10/10/2019)		
Distribution (ex-date 01/11/2019, pay date 08/11/2019)		
Distribution (ex-date 07/11/2019, pay date 18/11/2019)		
Distribution (ex-date 02/12/2019, pay date 10/12/2019)		
Distribution (ex-date 02/01/2020, pay date 10/01/2020)		
Distribution (ex-date 13/02/2020, pay date 24/02/2020)		
Does the share class remain a reporting fund?	No	No
Creation equalisation amount per unit	0.0000	0.0000
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	N	N
Confirmations		
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)		
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).		
- The Fund remains within the reporting fund regime as at the date of this report		
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.		
Important Notes		
- Please note that all figures are in USD.		
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).		

	135	136
	First State Emerging Markets Bond Fund	First State Emerging Markets Bond Fund
HMRC ref. no.	F0035-0028	F0035-0029
Currency of calculation	USD	USD
ISIN/SECD	IE00B743D827	IE00B743DC60
Share class	Class I (Dis) USD	Class II (Acc) USD
Accounting period	N/A	N/A
Excess of reportable income per unit	Nil	Nil
Distribution (ex-date 01/02/2019, pay date 08/02/2019)		
Distribution (ex-date 01/03/2019, pay date 08/03/2019)		
Distribution (ex-date 01/04/2019, pay date 10/04/2019)		
Distribution (ex-date 01/05/2019, pay date 10/05/2019)		
Distribution (ex-date 09/05/2019, pay date 20/05/2019)		
Distribution (ex-date 04/06/2019, pay date 10/06/2019)		
Distribution (ex-date 01/07/2019, pay date 19/07/2019)		
Distribution (ex-date 01/08/2019, pay date 09/08/2019)		
Distribution (ex-date 08/08/2019, pay date 19/08/2019)		
Distribution (ex-date 02/09/2019, pay date 10/09/2019)		
Distribution (ex-date 01/10/2019, pay date 10/10/2019)		
Distribution (ex-date 01/11/2019, pay date 08/11/2019)		
Distribution (ex-date 07/11/2019, pay date 18/11/2019)		
Distribution (ex-date 02/12/2019, pay date 10/12/2019)		
Distribution (ex-date 02/01/2020, pay date 10/01/2020)		
Distribution (ex-date 13/02/2020, pay date 24/02/2020)		
Does the share class remain a reporting fund?	No	No
Creation equalisation amount per unit	0.0000	0.0000
Was the shareclass at somepoint during the reporting period invested in qualifying interest bearing investments in excess of 60% of the market value of all investments?	Y	Y
Confirmations		
- The excess income is deemed to arise on 30 June 2020 (6 months after YE) (being the Fund distribution date)		
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 58(1)(h).		
- The Fund remains within the reporting fund regime as at the date of this report		
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.		
Important Notes		
- Please note that all figures are in USD.		
- There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).		