

EASTSPRING INVESTMENTS DANA AL-ILHAM

INTERIM REPORT

FOR THE SIX MONTHS FINANCIAL PERIOD
ENDED 30 SEPTEMBER 2016



Dear Valued Investor,

Greetings from Eastspring Investments Berhad!

First and foremost, we would like to take this opportunity to thank you for choosing to invest with Eastspring Investments Berhad.

We are pleased to enclose a copy of the Annual/Interim/Quarterly Fund Reports of Eastspring Investments Berhad's fund(s) for the reporting period ended 30 September 2016.

You may also download these reports from our website at www.eastspringinvestments.com.my

Should you require any assistance, please do not hesitate to contact our Client Services at 03-2332 1000.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Raymond Tang', written in a cursive style.

Raymond Tang Chee Kin

Non-Independent, Executive Director and Chief Executive Officer

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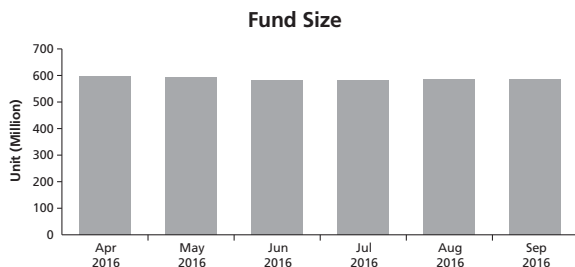
FUND INFORMATION

Name of Fund	Eastspring Investments Dana al-Ilham (the "Fund")
Fund Category/ Type	Shariah equity/growth
Fund Objective	<p>The Fund seeks to provide investors with high capital appreciation* from Shariah-compliant investments which have the potential of substantial value appreciation.</p> <p>* High returns are generally associated with high investment risks.</p>
Performance Benchmark	<p>FTSE Bursa Malaysia EMAS Shariah Index</p> <p>Source: www.bursamalaysia.com</p> <p>Note: The risk profile of the Fund is different from the risk profile of the performance benchmark.</p>
Fund Income Distribution Policy	Incidental

FUND INFORMATION (CONTINUED)

Breakdown of Unit Holdings by Size

As at 30 September 2016, the size of Eastspring Investments Dana al-Ilham stood at 586.724 million units.



Breakdown of Unit Holdings

Unit Holdings	No. of Unit Holders	%	No of Units* ('000)	%
5,000 units and below	3,522	25.86	9,215	1.57
5,001 to 10,000 units	2,777	20.40	20,185	3.44
10,001 to 50,000 units	5,684	41.75	129,824	22.13
50,001 to 500,000 units	1,584	11.63	166,305	28.34
500,001 units and above	49	0.36	261,193	44.52
Total	13,616	100.00	586,722	100.00

* excludes units held by the Manager.

KEY PERFORMANCE DATA

FOR THE FINANCIAL PERIOD ENDED

Category	30.9.2016	30.9.2015	30.9.2014
	(%)	(%)	(%)
Quoted Shariah-compliant securities			
Conglomerate	1.00	-	-
Construction	6.89	10.75	8.55
Consumer Product	1.35	-	4.04
Finance	4.01	5.63	4.18
Health Care	12.59	-	-
Industrial Product	3.62	7.26	7.51
Infrastructure Project Company	3.58	1.60	6.20
Manufacturing	0.76	-	-
Plantation	10.06	4.25	5.37
Power/Utilities	2.31	2.51	-
Properties	4.62	5.17	4.11
i-REITS	1.42	0.21	0.23
Special Purpose Acquisition Company	-	0.15	0.29
Technology	2.87	8.92	7.60
Trading/Services	29.96	36.01	36.94
	85.04	82.46	85.02
Cash and other assets	14.96	17.54	14.98
Total	100.00	100.00	100.00

KEY PERFORMANCE DATA (CONTINUED)

Category	30.9.2016	30.9.2015	30.9.2014
Net Asset Value (NAV) (RM'000)	416,573	376,328	367,528
Units In Circulation (Units '000)	586,724	529,835	476,507
Net Asset Value Per Unit (RM)	0.7100	0.7103	0.7713
Highest Net Asset Value Per Unit (RM)	0.7193	0.7588	1.4711
Lowest Net Asset Value Per Unit (RM)	0.6872	0.6644	0.7291
Total Return (%)			
- Capital Growth	(0.22)	(4.19)	6.70
- Income Distribution	-	-	-
Total Return (%)	(0.22)	(4.19)	6.70
Gross Distribution Per Unit (RM)	-	-	-
Net Distribution Per Unit (RM)	-	-	-
Management Expense Ratio (MER) (%) [*]	0.84	0.79	0.80
Portfolio Turnover Ratio (PTR) (times) [^]	0.17	0.36	0.49

* There were no significant changes to the MER during the period under review.

[^] The PTR was lower during the period as the Fund found fewer attractive trading opportunities during the period.

KEY PERFORMANCE DATA (CONTINUED)

	1 year 1.10.2015 to 30.9.2016	3 years 1.10.2013 to 30.9.2016	5 years 1.10.2011 to 30.9.2016
	(%)	(%)	(%)
Average total return	5.09	8.61	13.54

Year ended	1.4.2015 to 31.3.2016	1.4.2014 to 31.3.2015	1.4.2013 to 31.3.2014	1.4.2012 to 31.3.2013	1.4.2011 to 31.3.2012
	(%)	(%)	(%)	(%)	(%)
Annual total return	0.91	8.38	32.54	11.36	8.91

Source: Lipper for Investment Management, as at 30 September 2016.

Bases of calculation and assumptions made in calculating returns:

$$\text{Percentage growth} = \frac{\text{NAV}_t}{\text{NAV}_0} - 1$$

NAV_t = NAV at the end of the period

NAV_0 = NAV at the beginning of the period

$$\text{Performance annualised} = (1 + \text{Percentage Growth})^{1/n} - 1$$

n = Number of years

Past performance is not necessarily indicative of future performance and unit prices and investment returns may go down, as well as up.

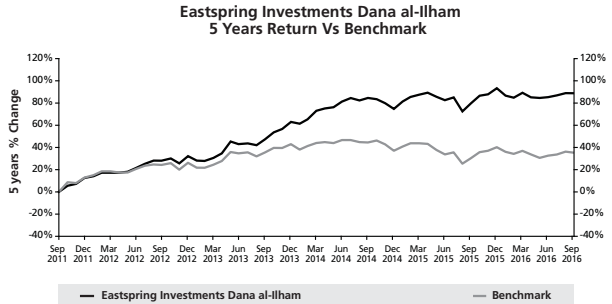
MANAGER'S REPORT

Fund Performance

Over the 5-year period, the Fund recorded a return of 88.80%, outperforming the benchmark return of 35.30% by 53.50%.

For the period under review, the Fund registered a return of -0.22%, outperforming the benchmark return of -1.20% by 0.98%.

The Fund outperformed the benchmark during the period under review mainly due to good Shariah-compliant stock selections.



The performance is calculated on NAV-to-NAV basis with gross income or dividend reinvested.

Benchmark: FTSE Bursa Malaysia EMAS Shariah Index

Source: Lipper for Investment Management and www.bursamalaysia.com, as at 30 September 2016.

Past performance of the Fund is not necessarily indicative of its future performance.

MANAGER'S REPORT (CONTINUED)

Analysis of Fund Performance

For the financial period ended 30 September 2016:

Income Return	Capital Return*	Total Return	Total Return of Benchmark
(%)	(%)	(%)	(%)
0.00	(0.22)	(0.22)	(1.20)

* Capital return components (NAV per unit to NAV per unit)

Distribution/ Unit Split

No distribution or unit split were declared for the financial period ended 30 September 2016.

Investment Strategy During Period Under Review

The Fund took profits of selected technology Shariah-compliant stocks and increased the allocation to plantation sector as crude palm oil ("CPO") prices were stabilising or improving and to telcos in the later part of the period with a view that downsides were limited thereon and to improve the dividend yield of the Fund.

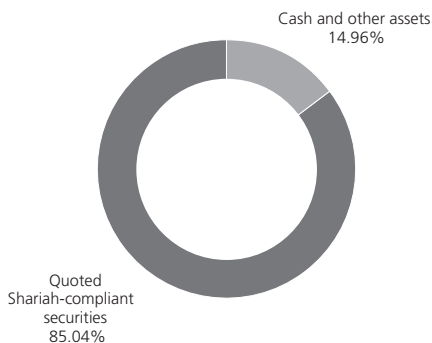
We continue to look for new stock ideas and may take gains on profitable positions and/or exiting positions which have seen unfavourable changes to the company or industry dynamics. We like well managed companies backed by healthy balance sheets and strong cash flow with decent and sustainable earnings growth, preferably trading at attractive valuations.

MANAGER'S REPORT (CONTINUED)

Asset Allocation

Asset Allocation	30-Sep 2016	31-Mar 2016	Changes
	(%)	(%)	(%)
Quoted Shariah-compliant securities	85.04	81.21	3.83
Cash and other assets	14.96	18.79	(3.83)

Asset Allocation as at 30 September 2016



There were no significant changes in asset allocation of the Fund for the period under review.

State of Affairs of the Fund

There have been neither significant change to the state of affairs of the Fund nor any circumstances that materially affect any interests of the unit holders during the period under review.

MARKET REVIEW

Markets consolidated early in 2Q2016 amidst steadily higher crude oil prices and volatility in currencies against the United States Dollar (“USD”). After months of uncertainty regarding the changing risk probability of a British Exit (“BREXIT”) from the European Union, United States of America (“US”) interest rate hike and slower economic data from China, global markets corrected sharply towards the end of the 2Q2016 as the unexpected happened: on the 23 June 2016, United Kingdom (“UK”) voted to leave the European Union. Panic selling ensued but markets quickly rebounded thereafter as UK’s Prime Minister stepped down following the result, and investors digest the mechanics of how UK will leave the European Union, and how it will be a long drawn out affair. The demand for safe haven currencies took hold, and the Japanese Yen strengthened below Yen100/USD intraday near the end of June (strengthening about 16% year to date), whilst the British Pound depreciated by 10% Year to Date (“YTD”). Domestically, Malaysia trended down during the 2Q2016 despite the stronger crude oil prices which bounced back from USD40 per barrel (“bbl”) to USD50/bbl during the quarter. Investor sentiment was weak following the concerns over the technical default on the 1MDB bond which missed a payment given the dispute between the issuer (1Malaysia Development Berhad (“1MDB”)) and the guarantor (International Petroleum Investment Company (“IPIC”)), which led to speculation over potential cross defaults and putting sovereign ratings at risk. Even the announcement of Datuk Muhammad Ibrahim, who was the Bank Negara Malaysia (“BNM”) deputy governor, as the new governor of BNM failed to excite the market. 1Q2016 results season was once again a disappointment, and consensus has cut 2016 earnings by 4.5%, and now expects 2016 earnings to still grow by 1.3%. However, despite the weak earnings growth outlook, the Malaysian economy remained fairly resilient in light of the external volatilities such as BREXIT.

In 3Q2016 global markets enjoyed a decent rally on the back of expected continued global efforts to ensure accommodative monetary policy is still on the agenda. European markets stabilised somewhat as there was a quick resolution to the UK Prime Minister’s position that was vacated by David Cameron due to the BREXIT outcome. Towards the end of the 3Q2016, the launch of Apple’s iPhone 7 was well received with stock of the new model all out within a couple of days post launch. Samsung Electronics were badly affected by the recall of their latest Galaxy Note 7 due to the incidences of exploding batteries. The US Presidential debate was also in focus as the race between the two candidates remained tight with just 5 weeks before the elections. Crude oil prices rebounded as Organization of the Petroleum Exporting Countries (“OPEC”)’s meeting in Algiers saw an agreement of sorts to freeze production. Malaysian equities corrected early 3Q2016 on the back of negative news flow from the announcement by the US Department of Justice filing a civil suit to seize assets tied to 1MDB, under the Kleptocracy Asset Recovery Initiative. Fitch Ratings downgraded Petronas’ Long term Foreign and Local Currency Issuer Default Ratings (“IDRs”) to A- from A, but affirmed their short term foreign currency IDR at F1.

The outlook on the Long Term IDRs is Stable. The 2Q2016 results season delivered yet another round of lower than expected earnings, resulting in consensus downgrade of Malaysian earnings growth for 2016 to approximately -2% year-on-year, the third year of negative growth. The 3Q ended with more focus on the upcoming 2017 Budget, and concerns over whether Malaysia's fiscal deficit target of 3.1% for 2016 would be met.

The FBM KLCI closed the year under review at 1,652.55 points, lower by 3.79%. The FBM Emas Index closed the period under review lower by 1.96% while the MSCI Asia Pacific ex-Japan Index gained by 8.1% in USD terms.¹

REBATES AND SOFT COMMISSIONS

During the period under review, the Manager and its delegates (if any) received goods and services which directly assist the investment management of the Fund, including research and advisory services, market analyses, data and quotation services, and computer hardware and software used for and/or in support of the investment process of fund managers.

The Manager and its delegates (if any) have not received any rebates or shared any commissions from any brokers during the same period under review.

¹ **Source:** Bloomberg: World indices

EASTSPRING INVESTMENTS DANA AL-ILHAM

UNAUDITED FINANCIAL STATEMENTS

FOR THE SIX MONTHS FINANCIAL PERIOD ENDED 30 SEPTEMBER 2016

STATEMENT BY THE MANAGER

We, Tang Chee Kin and Khoo Chuan Keat, being two of the Directors of Eastspring Investments Berhad, do hereby state that, in the opinion of the Manager, the accompanying unaudited financial statements set out on pages 15 to 56 are drawn up in accordance with the provisions of the Deed and give a true and fair view of the financial position of the Fund as at 30 September 2016 and of its financial performance, changes in equity and cash flows for the six months financial period ended on that date in accordance with the Malaysian Financial Reporting Standards and International Financial Reporting Standards.

For and on behalf of the Manager,
EASTSPRING INVESTMENTS BERHAD

TANG CHEE KIN
Executive Director/Chief Executive Officer

KHOO CHUAN KEAT
Director

Kuala Lumpur
Date: 18 November 2016

TRUSTEE'S REPORT TO THE UNIT HOLDERS OF EASTSPRING INVESTMENTS DANA AL-ILHAM

We have acted as Trustee for Eastspring Investments Dana al-Ilham (the "Fund") for the financial period ended 30 September 2016. To the best of our knowledge, for the period under review, Eastspring Investments Berhad (the "Manager") has operated and managed the Fund in accordance with the following:

- a. limitations imposed on the investment powers of the Manager and Trustee under the Deed, the Securities Commission's Guidelines on Unit Trust Funds, the Capital Markets and Services Act 2007 and other applicable laws;
- b. the valuation/pricing for the Fund has been carried out in accordance with the Deed of the Fund and applicable regulatory requirements; and
- c. creation and cancellation of units for the Fund have been carried out in accordance with the Deed of the Fund and applicable regulatory requirements.

For Deutsche Trustees Malaysia Berhad

Soon Lai Ching

Senior Manager, Trustee Operations

Mahesh Anchan

Head, Trustee Operations

Kuala Lumpur

Date: 18 November 2016

SHARIAH ADVISER'S REPORT TO THE UNIT HOLDERS OF EASTSPRING INVESTMENTS DANA AL-ILHAM

We have acted as the Shariah Adviser of Eastspring Investments Dana al-Ilham. Our responsibility is to ensure that the procedures and processes employed by Eastspring Investments Berhad are in accordance with Shariah principles.

In our opinion, Eastspring Investments Berhad has managed and administered Eastspring Investments Dana al-Ilham in accordance with Shariah principles and complied with applicable guidelines, rulings and decisions issued by the Securities Commission pertaining to Shariah matters for the financial period ended 30 September 2016.

In addition, we also confirm that the investment portfolio of Eastspring Investments Dana al-Ilham comprises securities which have been classified as Shariah-compliant by the Shariah Advisory Council of the Securities Commission ("SACSC"). As for the securities which are not certified by the SACSC, we have reviewed the said securities and opine that these securities are designated as Shariah-compliant.

For and on behalf of the Shariah Adviser

IBFIM

AHMAD ZAKIRULLAH BIN MOHAMED SHAARANI

Shariah Advisor/Designated Person Responsible for Shariah Advisory

Kuala Lumpur

Date: 18 November 2016

UNAUDITED STATEMENT OF COMPREHENSIVE INCOME

FOR THE SIX MONTHS FINANCIAL PERIOD ENDED 30 SEPTEMBER 2016

	Note	6-months financial period ended 30.9.2016	6-months financial period ended 30.9.2015
		RM	RM
INVESTMENT INCOME/(LOSS)			
Gross dividend income		4,553,013	4,869,205
Profit income from Islamic deposits with licensed financial institutions		1,117,006	1,425,733
Net loss on financial assets at fair value through profit or loss	6	(2,940,199)	(18,819,469)
		<u>2,729,820</u>	<u>(12,524,531)</u>
EXPENSES			
Management fee	3	(3,104,225)	(2,895,565)
Trustee fee	4	(144,864)	(135,126)
Transaction costs		(432,307)	(932,242)
Audit fee		(3,510)	(3,258)
Tax agent fee		(1,706)	(1,705)
GST charges		(195,409)	(181,842)
Other expenses		(25,369)	(24,369)
		<u>(3,907,390)</u>	<u>(4,174,107)</u>
LOSS BEFORE TAXATION		(1,177,570)	(16,698,638)
TAXATION	5	(5,497)	(1,881)
LOSS AFTER TAXATION AND TOTAL COMPREHENSIVE LOSS		<u>(1,183,067)</u>	<u>(16,700,519)</u>
Loss after taxation is made up of the following:			
Realised amount		2,301,360	15,747,894
Unrealised amount		(3,484,427)	(32,448,413)
		<u>(1,183,067)</u>	<u>(16,700,519)</u>

The accompanying summary of significant accounting policies and notes to the unaudited financial statements form an integral part of these unaudited financial statements.

UNAUDITED STATEMENT OF FINANCIAL POSITION

AS AT 30 SEPTEMBER 2016

	Note	2016	2015
		RM	RM
ASSETS			
Cash and cash equivalents	7	61,445,489	63,858,005
Financial assets at fair value through profit or loss	6	354,177,705	310,326,631
Amount due from Manager		3,748,531	2,522,463
Tax recoverable		28,879	28,879
Dividends receivable		923,334	415,672
TOTAL ASSETS		420,323,938	377,151,650
LIABILITIES			
Amount due to brokers		2,344,035	-
Amount due to Manager		817,316	291,484
Accrued management fee		514,131	454,976
Amount due to Trustee		23,993	21,232
GST charges payable		32,287	28,572
Other payables and accruals		19,127	26,911
TOTAL LIABILITIES		3,750,889	823,175
NET ASSET VALUE OF THE FUND		416,573,049	376,328,475
EQUITY			
Unit holders' capital		378,290,250	337,291,187
Retained earnings		38,282,799	39,037,288
NET ASSET ATTRIBUTABLE TO UNIT HOLDERS		416,573,049	376,328,475
NUMBER OF UNITS IN CIRCULATION	9	586,724,058	529,835,477
NET ASSET VALUE PER UNIT (RM)		0.7100	0.7103

The accompanying summary of significant accounting policies and notes to the unaudited financial statements form an integral part of these unaudited financial statements.

UNAUDITED STATEMENT OF CHANGES IN EQUITY

FOR THE SIX MONTHS FINANCIAL PERIOD ENDED 30 SEPTEMBER 2016

	Unit holders' capital	Retained earnings	Total
	RM	RM	RM
Balance as at 1 April 2016	377,233,246	39,465,866	416,699,112
Movement in unit holders' contribution:			
Creation of units from applications	72,033,481	-	72,033,481
Cancellation of units	(70,976,477)	-	(70,976,477)
Total comprehensive loss for the financial period	-	(1,183,067)	(1,183,067)
Balance as at 30 September 2016	<u>378,290,250</u>	<u>38,282,799</u>	<u>416,573,049</u>
Balance as at 1 April 2015	379,005,645	55,737,807	434,743,452
Movement in unit holders' contribution:			
Creation of units from applications	103,932,293	-	103,932,293
Cancellation of units	(145,646,751)	-	(145,646,751)
Total comprehensive loss for the financial period	-	(16,700,519)	(16,700,519)
Balance as at 30 September 2015	<u>337,291,187</u>	<u>39,037,288</u>	<u>376,328,475</u>

The accompanying summary of significant accounting policies and notes to the unaudited financial statements form an integral part of these unaudited financial statements.

UNAUDITED STATEMENT OF CASH FLOWS

FOR THE SIX MONTHS FINANCIAL PERIOD ENDED 30 SEPTEMBER 2016

	6-months financial period ended 30.9.2016	6-months financial period ended 30.9.2015
	RM	RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Proceeds from sale of Shariah-compliant investments	64,983,834	141,548,284
Purchase of Shariah-compliant investments	(78,201,161)	(159,302,543)
Dividends received	4,191,612	4,941,907
Profit income received from Islamic deposits with licensed financial institutions	1,117,006	1,425,733
Management fee paid	(3,101,334)	(2,944,061)
Trustee fee paid	(144,729)	(137,389)
Payment for other fees and expenses	(233,740)	(190,650)
Net cash used in operating activities	<u>(11,388,512)</u>	<u>(14,658,719)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash proceeds from units created	74,686,444	155,286,733
Payments for cancellation of units	(70,494,711)	(148,150,471)
Distribution paid	(53,625)	(69,116)
Net cash generated from financing activities	<u>4,138,108</u>	<u>7,067,146</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(7,250,404)	(7,591,573)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL PERIOD	<u>68,695,893</u>	<u>71,449,578</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD	7 <u>61,445,489</u>	<u>63,858,005</u>

The accompanying summary of significant accounting policies and notes to the unaudited financial statements form an integral part of these unaudited financial statements.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR THE SIX MONTHS FINANCIAL PERIOD ENDED 30 SEPTEMBER 2016

The following accounting policies have been used in dealing with items which are considered material in relation to the financial statements.

A. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Malaysian Financial Reporting Standards ("MFRS") and International Financial Reporting Standards ("IFRS"), under the historical cost convention as modified by financial assets at fair value through profit or loss.

The preparation of financial statements in conformity with the MFRS and IFRS requires the use of certain critical accounting estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reported financial period. It also requires the Manager to exercise their judgment in the process of applying the Fund's accounting policies. Although these estimates and judgment are based on the Manager's best knowledge of current events and actions, actual results may differ.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note J.

The new standards, amendments to published standards and interpretations to existing standards that are applicable to the Fund but not yet effective and have not been early adopted are as follows:

- i. Financial year beginning on/after 1 April 2017
 - Amendments to MFRS 107 "Statement of Cash Flows – Disclosure Initiative" (effective from 1 January 2017) introduce an additional disclosure on changes in liabilities arising from financing activities.

The Fund will apply this standard when effective. This standard is not expected to have a significant impact on the Fund's financial statements.

ii. Financial year beginning on/after 1 April 2018

- MFRS 9 “Financial Instruments” (effective from 1 January 2018) will replace MFRS 139 “Financial Instruments: Recognition and Measurement”.

MFRS 9 retains but simplifies the mixed measurement model in MFRS 139 and establishes three primary measurement categories for financial assets: amortised cost, fair value through profit or loss and fair value through other comprehensive income (“OCI”). The basis of classification depends on the entity’s business model and the contractual cash flow characteristics of the financial asset. Investments in equity instruments¹ are always measured at fair value through profit or loss with an irrevocable option at inception to present changes in fair value in OCI (provided the instrument is not held for trading). A debt instruments² is measured at amortised cost only if the entity is holding it to collect contractual cash flows and the cash flows represent principal and interest³.

For liabilities, the standard retains most of the MFRS 139 requirements. These include amortised cost accounting for most financial liabilities, with bifurcation of embedded derivatives¹. The main change is that, in cases where the fair value option is taken for financial liabilities, the part of a fair value change due to an entity’s own credit risk is recorded in other comprehensive income rather than the income statement, unless this creates an accounting mismatch.

MFRS 9 introduces an expected credit losses model on impairment for all financial assets that replaces the incurred loss impairment model used in MFRS 139. The expected credit losses model is forward-looking and eliminates the need for a trigger event to have occurred before credit losses are recognised.

The Fund will apply this standard when effective. This standard is not expected to have a significant impact on the Fund’s financial statements.

¹ For the purposes of the investments made by the Fund, equity instruments and derivatives refers to Shariah-compliant equity instruments and Shariah-compliant derivatives.

² For the purposes of the investments made by the Fund, debt instruments refers to sukuk.

³ For the purposes of this Fund, interest refers to profits earned from Shariah-compliant investments.

- MFRS 15 “Revenue from contracts with customers” (effective from 1 January 2018) replaces MFRS 118 “Revenue” and MFRS 111 “Construction contracts” and related interpretations. The standard deals with revenue recognition and establishes principles for reporting useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from an entity’s contracts with customers.

Revenue is recognised when a customer obtains control of a good or service and thus has the ability to direct the use and obtain the benefits from the good or service. The core principle in MFRS 15 is that an entity recognises revenue to depict the transfer of promised goods or services to the customer in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services.

The Fund will apply this standard when effective. This standard is not expected to have a significant impact on the Fund’s financial statements.

B. INCOME RECOGNITION

Profit income earned from Islamic deposits is recognised on the accrual basis, using the effective profit method.

Dividend income is recognised on the ex-dividend date, when the right to receive the dividend has been established.

Realised gain or loss on disposal of Shariah-compliant securities is accounted for as the difference between the net disposal proceeds and the carrying amount of Shariah-compliant securities, which is determined on a weighted average cost basis.

C. TAXATION

Current tax expense is determined according to the Malaysian tax laws at the current rate based upon the taxable income earned during the financial period.

D. PRESENTATION AND FUNCTIONAL CURRENCY

Items included in the financial statements of the Fund are measured using the currency as the primary economic environment in which the Fund operates (the “functional currency”). The financial statements are presented in Ringgit Malaysia (“RM”), which is the Fund’s presentation and functional currency.

E. FINANCIAL ASSETS AND FINANCIAL LIABILITIES

i. Classification

The Fund designates its Shariah-compliant investment in quoted Shariah-compliant securities as financial assets at fair value through profit or loss at inception.

Financial assets are designated at fair value through profit or loss when they are managed and their performance evaluated on a fair value basis.

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

The Fund’s receivables comprise cash and cash equivalents, amount due from Manager and dividends receivable which are all due within 12 months.

Financial liabilities are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability.

The Fund’s financial liabilities include amount due to brokers, amount due to Manager, accrued management fee, amount due to Trustee, GST charges payable and other payables and accruals.

ii. Recognition and measurement

Regular purchases and sales of financial assets are recognised on the trade date, the date on which the Fund commits to purchase or sell the asset. Shariah-compliant investments are initially recognised at fair value and transaction costs are expensed in the statement of comprehensive income.

Financial assets are derecognised when the rights to receive cash flows from the Shariah-compliant investments have expired or have been transferred and the Fund has transferred substantially all risks and rewards of ownership.

Financial liabilities, within the scope of MFRS 139, are recognised in the statement of financial position when, and only when, the Fund becomes a party to the contractual provisions of the financial instrument.

Financial liabilities are derecognised when the obligation under the liability is extinguished; i.e when the obligation specified in the contract is discharged or cancelled or expired.

Unrealised gains or losses arising from changes in the fair value of the 'financial assets at fair value through profit or loss' are presented in the statement of comprehensive income within 'net gain/(loss) on financial assets at fair value through profit and loss' in the period in which they arise. Any unrealised gains however are not distributable.

Dividend income from financial assets at fair value through profit or loss is recognised in the statement of comprehensive income as part of gross dividend income when the Fund's right to receive payments is established.

Quoted Shariah-compliant securities in Malaysia are valued at the last done market price quoted on Bursa Malaysia Securities Berhad ("Bursa Securities") at the date of the statement of financial position.

If a valuation based on the market price does not represent the fair value of the Shariah-compliant securities, for example during abnormal market conditions or no market price is available, including in the event of a suspension in the quotation of the Shariah-compliant securities for a period exceeding 14 days, or such shorter period as agreed by the Trustee, then the Shariah-compliant securities are valued as determined in good faith by the Manager, based on the methods or bases approved by the Trustee after appropriate technical consultation.

Islamic deposits with licensed financial institutions are stated at cost plus accrued profit calculated on the effective profit method over the period from the date of placement to the date of maturity of the respective Islamic deposits.

Receivables and other financial liabilities are subsequently carried at amortised cost using the effective profit method.

iii. Impairment for assets carried at amortised costs

For assets carried at amortised cost, the Fund assesses at the end of the reporting period whether there is objective evidence that a financial asset or group of financial assets is impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

The amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective profit rate. The asset's carrying amount of the asset is reduced and the amount of the loss is recognised in statement of comprehensive income. If 'receivables' or a 'held-to-maturity investment' have a variable profit rate, the discount rate for measuring any impairment loss is the current effective profit rate determined under the contract.

As a practical expedient, the Fund may measure impairment on the basis of an instrument's fair value using an observable market price.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised (such as an improvement in the debtor's credit rating), the reversal of the previously recognised impairment loss is recognised in statement of comprehensive income.

When an asset is uncollectible, it is written off against the related allowance account. Such assets are written off after all the necessary procedures have been completed and the amount of the loss has been determined.

F. CASH AND CASH EQUIVALENTS

For the purpose of the statement of cash flows, cash and cash equivalents comprise bank balance and Islamic deposits with licensed financial institutions that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

G. UNIT HOLDERS' CAPITAL

The unit holders' contributions to the Fund meet the criteria to be classified as equity instruments under MFRS 132 "Financial Instruments: Presentation". Those criteria include:

- the units entitle the holder to a proportionate share of the Fund's net assets value;
- the units are the most subordinated class and class features are identical;
- there is no contractual obligations to deliver cash or another financial asset other than the obligation on the Fund to repurchase; and
- the total expected cash flows from the units over its life are based substantially on the profit or loss of the Fund.

The outstanding units are carried at the redemption amount that is payable at each financial year if unit holder exercises the right to put the unit back to the Fund.

Units are created and cancelled at prices based on the Fund's net asset value per unit at the time of creation or cancellation. The Fund's net asset value per unit is calculated by dividing the net assets attributable to unit holders with the total number of outstanding units.

H. AMOUNT DUE FROM/(TO) BROKERS

Amount due from and to brokers represent receivables for securities sold and payables for securities purchased that have been contracted for but not yet settled or delivered on the statement of financial position date respectively.

These amounts are recognised initially at fair value and subsequently measured at amortised cost using the effective profit method, less provision for impairment for amount due from brokers. A provision for impairment of amount due from brokers is established when there is objective evidence that the Fund will not be able to collect all amounts due from the relevant broker. Significant financial difficulties of the broker, probability that the broker will enter bankruptcy or financial reorganisation, and default in payments are considered indicators that the amount due from brokers is impaired. Once a financial asset or a group of similar financial assets has been written down as a result of an impairment loss, profit income is recognised using the rate of profit used to discount the future cash flows for the purpose of measuring the impairment loss.

The effective profit method is a method of calculating the amortised cost of a financial asset or financial liability and of allocating the profit income or profit expense over the relevant period. The effective profit rate is the rate that exactly discounts estimated future cash payments or receipts throughout the expected life of the financial instrument, or, when appropriate, a shorter period, to the net carrying amount of the financial asset or financial liability. When calculating the effective profit rate, the Fund estimates cash flows considering all contractual terms of the financial instrument but does not consider future credit losses. The calculation includes all fees and points paid or received between parties to the contract that are an integral part of the effective profit rate, transaction costs and all other premiums or discounts.

I. SEGMENTAL INFORMATION

Operating segments are reported in a manner consistent with the internal reporting used by the chief operating decision-maker. The chief operating decision-maker, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the Investment Committee of the Fund's Manager that undertakes strategic decisions for the Fund.

J. CRITICAL ACCOUNTING ESTIMATES AND JUDGMENTS IN APPLYING ACCOUNTING POLICIES

The Fund makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, rarely equal the related actual results. To enhance the information content of the estimates, certain key variables that are anticipated to have material impact to the Funds' results and financial position are tested for sensitivity to changes in the underlying parameters.

Estimates and judgments are continually evaluated by the Manager and the Trustee and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS

FOR THE SIX MONTHS FINANCIAL PERIOD ENDED 30 SEPTEMBER 2016

1. INFORMATION ON THE FUND

Eastspring Investments Dana al-Ilham (the "Fund") was constituted pursuant to the execution of a Master Deed dated 25 July 2002 as amended by a Supplemental Master Deed dated 22 June 2004 and a Second Supplemental Master Deed dated 25 January 2005, followed by Master Supplemental Deed dated 12 July 2007 and Second Supplemental Master Deed dated 30 November 2009 between HSBC (Malaysia) Trustee Berhad ("HSBC Trustee") and Eastspring Investments Berhad (the "Manager"). The Fund replaced HSBC Trustee with Deutsche Trustees Malaysia Berhad (the "Trustee") effective 1 October 2010. A Supplemental Master Deed was entered into between the Manager and the Trustee on 30 July 2010 to effect the change of trustee from HSBC Trustee to the Trustee, followed by a Second Supplemental Master Deed dated 28 January 2011, a Third Supplemental Master Deed dated 9 March 2011, a Fourth Supplemental Master Deed dated 20 January 2012, a Fifth Supplemental Master Deed dated 26 March 2014, a Sixth Supplemental Master Deed dated 2 January 2015 and a Seventh Supplemental Master Deed dated 11 July 2016 (collectively referred to as the "Deed").

The Fund was launched on 14 August 2002 and will continue its operations until terminated by the Trustee or the Manager as provided under Part 12 of the Deed.

The Fund invests principally in a diversified portfolio of Shariah-compliant equities and equity-related securities that are undervalued and have good growth potential. All Shariah-compliant investments will be subjected to the SC Guidelines on Unit Trust Funds, the Deed and the objective of the Fund.

The Fund seeks to provide investors with high capital appreciation from Shariah-compliant investments which have the potential of substantial value appreciation.

The Manager is a company incorporated in Malaysia and is related to Prudential Plc., a public listed company in the United Kingdom. The principal activity of the Manager is the establishment and management of unit trust funds and asset management.

2. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Fund is exposed to a variety of risks which include market risk (inclusive of price risk and exposure to interest rate risk), stock/issuer risk, liquidity risk, fund management risk, non compliance risk, reclassification of Shariah status risk, capital risk and credit/default risk.

Financial risk management is carried out through internal control processes adopted by the Manager and adherence to the investment restrictions as stipulated in the Deed.

Financial instruments of the Fund are as follows:

	Note	Receivables	Financial assets at fair value through profit or loss	Total
		RM	RM	RM
<u>2016</u>				
Cash and cash equivalents	7	61,445,489	-	61,445,489
Quoted Shariah-compliant securities	6		354,177,705	354,177,705
Amount due from Manager		3,748,531	-	3,748,531
Dividends receivable		923,334	-	923,334
		<u>66,117,354</u>	<u>354,177,705</u>	<u>420,295,059</u>
<u>2015</u>				
Cash and cash equivalents	7	63,858,005	-	63,858,005
Quoted Shariah-compliant securities	6	-	310,326,631	310,326,631
Amount due from Manager		2,522,463	-	2,522,463
Dividends receivable		415,672	-	415,672
		<u>66,796,140</u>	<u>310,326,631</u>	<u>377,122,771</u>

All liabilities are financial liabilities which are carried at amortised cost.

Market risk

i. Price risk

This risk refers to changes and developments in regulations, politics and the economy of the country. The very nature of a Shariah-compliant Unit Trust Fund, however, helps mitigate this risk because a Fund would generally hold a well-diversified portfolio of Shariah-compliant securities from different market sectors so that the collapse of any one of the Shariah-compliant security or any one market sector would not impact too greatly on the value of the Fund.

The table below shows assets of the Fund as at 30 September which are exposed to price risk:

	2016	2015
	RM	RM
Quoted Shariah-compliant securities designated at fair value through profit or loss	354,177,705	310,326,631

The following table summarises the sensitivity of the Fund's net asset value and loss after tax to movements in prices of quoted Shariah-compliant securities at the end of each reporting period. The analysis is based on the assumptions that the market price of the quoted Shariah-compliant securities increased by 5% and decreased by 5% with all other variables held constant. This represents management's best estimate of a reasonable possible shift in the quoted Shariah-compliant securities, having regard to the historical volatility of the prices.

% Change in price of financial assets at fair value through profit or loss	Market value	Increase/(decrease) in loss after tax and net asset value
	RM	RM
<u>2016</u>		
+5%	371,886,590	17,708,885
-5%	336,468,820	(17,708,885)
<u>2015</u>		
+5%	325,842,963	15,516,332
-5%	294,810,300	(15,516,332)

ii. Exposure to interest rate risk

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates.

Interest rate risk refers to interest rate movements, which will affect the returns on the Shariah-compliant investments held by the Fund.

The above interest rate is a general economic indicator that will have an impact on the management of the Fund regardless whether it is a Shariah-compliant Unit Trust Fund or otherwise. It does not in any way suggest that the Fund will invest in conventional financial instruments. All the investments are carried out for the Fund are in accordance with Shariah requirements.

As at the date of the statement of financial position, all the financial assets and financial liabilities no exposure to interest rate movement except for Islamic deposits with licensed financial institutions of RM61,254,594 (2015: RM63,676,105) which have maturities of less than one year.

The Fund's investments in Islamic deposits with licensed financial institutions are short-term in nature. Therefore, exposure to interest rate fluctuations is minimal.

Stock/issuer risk

The Fund is restricted to investment in Shariah-compliant securities issued by and Shariah-compliant securities relating to any issuer of not more than fifteen percent (15%) of its net asset value. Furthermore, the Fund is restricted to invest in Shariah-compliant securities issued by and Shariah-compliant securities relating to any group of companies of not more than twenty percent (20%) of its net asset value. Under such restrictions, the exposure risk to the Shariah-compliant securities of any single issuer or any one group of companies is minimised.

Liquidity risk

Liquidity risk is the risk that the Fund will encounter difficulty in meeting its financial obligations. Generally, all investments are subject to a certain degree of liquidity risk depending on the nature of the investment instruments, market, sector and other factors. For the purpose of the Fund, the Fund Manager will attempt to balance the entire portfolio by investing in a mix of assets with satisfactory trading volume and those that occasionally could encounter poor liquidity. This is expected to reduce the risks for the entire portfolio without limiting the Fund's growth potentials.

The Fund maintains sufficient level of Islamic liquid assets, after consultation with the Trustee, to meet anticipated payments and cancellations of units by unit holders. Islamic liquid assets comprise cash, Islamic deposits with licensed financial institutions and other Shariah-compliant instruments which are capable of being converted into cash within 7 days.

The table below summarises the Fund's financial liabilities into relevant maturity groupings based on the remaining period as at the statement of financial position date to the contractual maturity date. The amounts in the table are the contractual undiscounted cash flows.

	Less than 1 month	Between 1 month to 1 year	Total
	RM	RM	RM
<u>2016</u>			
Amount due to Manager	817,316	-	817,316
Accrued management fee	514,131	-	514,131
Amount due to Trustee	23,993	-	23,993
Amount due to brokers	2,344,035	-	2,344,035
GST charges payable	32,287	-	32,287
Other payables and accruals	-	19,127	19,127
Contractual cash outflows	3,731,762	19,127	3,750,889
<u>2015</u>			
Amount due to Manager	291,484	-	291,484
Accrued management fee	454,976	-	454,976
Amount due to Trustee	21,232	-	21,232
GST charges payable	28,572	-	28,572
Other payables and accruals	-	26,911	26,911
Contractual cash outflows	796,264	26,911	823,175

Fund management risk

There is the risk that the management company may not adhere to the investment mandate of the respective Fund. With close monitoring by the investment committee, back office system being incorporated with limits and controls, and regular reporting to the senior management team, the management company is able to manage such risk. The Trustee has an oversight function over management of the Fund by the management company to safeguard the interests of unit holders.

Non-compliance risk

Non-compliance risk arises when the Manager and others associated with the Fund are not compliant to the rules set out in the Fund's constitution or the law that governs the Fund or applicable internal control procedures, or act fraudulently or dishonestly.

The non-compliance may expose the Fund to higher risks which may result in a fall in the value of the Fund which in turn may affect its investment goals. However, the risk can be mitigated by the internal controls and compliance monitoring undertaken by the Manager.

Reclassification of Shariah status risk

The risk that the currently held Shariah-compliant securities in the portfolio of Shariah-compliant funds may be reclassified to be Shariah non-compliant upon review of the securities by the Shariah Advisory Council of the Securities Commission performed twice yearly. If this occurs, the value of the Fund may be adversely affected where the Manager will take the necessary steps to dispose of such securities.

Capital risk

The capital of the Fund is represented by equity consisting of unit holders' capital and retained earnings. The amount of equity can change significantly on a daily basis as the Fund is subject to daily subscriptions and redemptions at the discretion of unit holders. The Fund's objective when managing capital is to safeguard the Fund's ability to continue as a going concern in order to provide returns for unit holders and benefits for other stakeholders and to maintain a strong capital base to support the development of the Shariah-compliant investment activities of the Fund.

Credit/default risk

Credit risk refers to the ability of an issuer or a counter party to make timely payments of profit, principals and proceeds from realisation of Shariah-compliant investments.

The credit risk arising from placements of Islamic deposits with licensed financial institutions is managed by ensuring that the Fund will only place Islamic deposits with reputable licensed financial institutions. The settlement terms of the proceeds from the creation of units receivable from the Manager are governed by the Securities Commission's Guidelines on Unit Trust Funds.

The credit/default risk is minimal as all transactions in quoted Shariah-compliant securities are settled/paid upon delivery using approved brokers.

The following table sets out the credit risk concentrations and counterparties of the Fund:

	Cash and cash equivalents	Amount due from Manager	Dividends receivable	Total
	RM	RM	RM	RM
<u>2016</u>				
Consumer Product				
- NR	-	-	16,694	16,694
Finance				
- AAA	31,232,567	-	-	31,232,567
- AA1	30,212,922	-	-	30,212,922
Industrial Product				
- NR	-	-	8,212	8,212
Health Care				
- NR	-	-	41,965	41,965
Properties				
- NR	-	-	343,982	343,982
Technology				
- NR	-	-	79,129	79,129
Trading/Services				
- NR	-	-	433,352	433,352
Other				
- NR	-	3,748,531	-	3,748,531
	61,445,489	3,748,531	923,334	66,117,354

	Cash and cash equivalents	Amount due from Manager	Dividends receivable	Total
	RM	RM	RM	RM
<u>2015</u>				
Finance				
- AA1	181,900	-	-	181,900
- AA3	63,676,105	-	-	63,676,105
Properties				
- NR	-	-	255,568	255,568
Technology				
- NR	-	-	111,141	111,141
Trading/Services				
- NR	-	-	48,963	48,963
Other				
- NR	-	2,522,463	-	2,522,463
	<u>63,858,005</u>	<u>2,522,463</u>	<u>415,672</u>	<u>66,796,140</u>

None of these assets are past due or impaired.

Fair value estimation

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (i.e. an exit price).

The fair value of financial assets traded in active market (such as trading Shariah-compliant securities) are based on quoted market prices at the close of trading on the period end date. The Fund utilises the last traded market price for financial assets where the last traded price falls within the bid-ask spread. In circumstances where the last traded price is not within the bid-ask spread, the Fund Manager will determine the point within the bid-ask spread that is representative of the fair value.

An active market is a market in which transactions for the asset take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

The fair value of financial assets that are not traded in an active market is determined by using valuation techniques.

Fair value hierarchy

- i. The table below analyses financial instruments carried at fair value by valuation method. The different levels have been defined as follows:
- Level 1: Quoted prices (unadjusted) in active market for identical assets or liabilities.
 - Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
 - Level 3: Inputs for the asset and liability that are not based on observable market data (that is, unobservable inputs).

The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety is determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety. For this purpose, the significance of an input is assessed against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a Level 3 measurement.

Assessing the significance of a particular input to the fair value measurement in its entirety requires judgement, considering factors specific to the asset or liability.

The determination of what constitutes 'observable' requires significant judgement by the Fund. The Fund considers observable data to be that market data that is readily available, regularly distributed or updated, reliable and verifiable, not proprietary, and provided by independent sources that are actively involved in the relevant market.

The following table analyses within the fair value hierarchy the Fund's financial assets (by class) measured at fair value:

	Level 1	Level 2	Level 3	Total
	RM	RM	RM	RM
<u>2016</u>				
Financial assets at fair value through profit or loss:				
Quoted Shariah compliant securities	354,177,705	-	-	354,177,705

2015

Financial assets at fair value through profit or loss:				
Quoted Shariah compliant securities	310,326,631	-	-	310,326,631

Investments whose values are based on quoted market prices in active markets, and are therefore classified within Level 1, include active listed Shariah-compliant securities. The Fund does not adjust the quoted prices for these instruments. The Fund's policies on valuation of these financial assets are stated in Note E to the financial statements.

- ii. The carrying value of cash and cash equivalents, amount due from Manager, dividends receivable and all liabilities are a reasonable approximation of their fair values due to their short term nature.

3. MANAGEMENT FEE

In accordance with the Deed, the Manager is entitled to a management fee at a rate not exceeding 3.00% per annum on the net asset value of the Fund calculated on daily basis.

For the financial period ended 30 September 2016, the management fee is recognised at a rate of 1.50% (2015: 1.50%) per annum on the net asset value of the Fund, calculated on daily basis.

There will be no further liability to the Manager in respect of the management fee other than the amounts recognised above.

4. TRUSTEE FEE

In accordance with the Deed, the Trustee is entitled to an annual fee, at a rate not exceeding 0.20% per annum on the net asset value of the Fund, subject to a minimum fee of RM18,000 per annum.

For the financial period ended 30 September 2016, the Trustee fee is recognised at a rate of 0.07% (2015: 0.07%) per annum on the net asset value of the Fund, inclusive of local custodian fee, calculated on daily basis.

There will be no further liability to the Trustee in respect of the trustee fee other than the amounts recognised above.

5. TAXATION

	6-months financial period ended 30.9.2016	6-months financial period ended 30.9.2015
	RM	RM
Tax charged for the financial period:		
Current taxation – local	5,497	1,881

The numerical reconciliation between loss before taxation multiplied by the Malaysian statutory tax rate and tax expense of the fund is as follows:

	6-months financial period ended 30.9.2016	6-months financial period ended 30.9.2015
	RM	RM
Loss before taxation	(1,177,570)	(16,698,638)
Tax at Malaysian statutory rate of 24%	(282,617)	(4,007,673)
Tax effect of:		
Investment income exempt from tax	(641,964)	3,010,401
Expenses not deductible for tax purposes	191,917	306,068
Restriction on the tax deductible expenses for Unit Trust Funds	745,856	695,718
Income subject to different tax rate	(7,695)	(2,633)
Taxation	5,497	1,881

6. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

	2016	2015
	RM	RM
Designated at fair value through profit or loss:		
Quoted Shariah-compliant securities	354,177,705	310,326,631
Net loss on financial assets at fair value through profit or loss:		
Realised gain on disposals	544,228	13,628,944
Change in unrealised fair value loss	(3,484,427)	(32,448,413)
	(2,940,199)	(18,819,469)

Quoted Shariah-compliant securities

Name of counter	Quantity	Aggregate cost	Fair value as at 30.9.2016	Percentage of net asset value of the Fund
	Units	RM	RM	%
<u>Conglomerate</u>				
Taliworks Corporation Berhad	2,808,750	3,614,255	4,156,950	1.00
<u>Consumer Product</u>				
Nestle (Malaysia) Bhd	24,300	1,861,363	1,916,298	0.46
NTPM Holdings Berhad	2,086,700	1,809,424	1,763,262	0.42
Salutica Berhad	1,475,900	1,180,720	1,977,706	0.47
	3,586,900	4,851,507	5,657,266	1.35
<u>Construction</u>				
Econpile Holdings Berhad	1,403,400	1,969,753	2,371,746	0.57
IJM Corporation Berhad	3,666,800	12,091,857	11,770,428	2.83
Pintaras Jaya Bhd	1,187,800	4,696,547	4,228,568	1.02
Malaysian Resources Corporation Berhad	7,916,900	11,121,367	10,291,970	2.47
	14,174,900	29,879,524	28,662,712	6.89

Quoted Shariah-compliant securities (continued)

Name of counter	Quantity	Aggregate cost	Fair value as at 30.9.2016	Percentage of net asset value of the Fund
	Units	RM	RM	%
<u>Finance</u>				
BIMB Holdings Berhad	1,227,000	4,927,725	5,079,780	1.22
Syarikat Takaful Malaysia Berhad	2,790,800	6,717,499	11,637,636	2.79
	4,017,800	11,645,224	16,717,416	4.01
<u>Health Care</u>				
IHH Healthcare Berhad	3,677,200	20,857,124	23,276,676	5.59
Kossan Rubber Industries Berhad	914,600	6,008,531	6,292,448	1.51
KPJ Healthcare Berhad	2,797,700	9,864,840	11,834,271	2.84
Top Glove Corporation Bhd	2,167,200	7,684,898	11,052,720	2.65
	9,556,700	44,415,393	52,456,115	12.59
<u>Industrial Product</u>				
Lafarge Malaysia Berhad	410,600	3,252,937	3,251,952	0.78
Petronas Gas Berhad	541,200	11,819,493	11,819,808	2.84
	951,800	15,072,430	15,071,760	3.62
<u>Infrastructure Project Company</u>				
Digi.Com Berhad	2,998,400	14,715,862	14,932,032	3.58
<u>Manufacturing</u>				
Evergreen Fibreboard Berhad	1,495,800	2,065,929	1,413,531	0.34
Pecca Group Berhad	890,100	1,263,942	1,735,695	0.42
	2,385,900	3,329,871	3,149,226	0.76

Quoted Shariah-compliant securities (continued)

Name of counter	Quantity	Aggregate cost	Fair value as at 30.9.2016	Percentage of net asset value of the Fund
	Units	RM	RM	%
<u>Plantation</u>				
Batu Kawan Bhd	102,000	1,490,855	1,854,360	0.45
IOI Corporation Berhad	2,903,300	13,143,555	12,919,685	3.10
Kuala Lumpur Kepong Berhad	626,800	13,949,028	15,030,664	3.61
TSH Resources Berhad	3,137,550	6,976,034	5,992,721	1.44
United Plantations Bhd	220,500	5,003,002	6,063,750	1.46
	6,990,150	40,562,474	41,861,180	10.06
<u>Power/Utilities</u>				
Malakoff Corporation Berhad	5,826,700	10,599,233	9,614,055	2.31
<u>Properties</u>				
IOI Properties Group Berhad	2,740,150	7,217,069	6,822,974	1.64
Matrix Concepts Holdings Berhad	3,839,083	8,049,831	9,981,616	2.40
S P Setia Berhad	342,943	1,029,439	1,196,871	0.29
Sunway Berhad	385,400	1,217,213	1,194,740	0.29
	7,307,576	17,513,552	19,196,201	4.62
<u>i-REITS</u>				
Axis Real Estate Investment Trust	1,613,847	2,709,030	2,824,232	0.68
KLCC Property Holdings Berhad	400,000	2,976,000	3,088,000	0.74
	2,013,847	5,685,030	5,912,232	1.42

Quoted Shariah-compliant securities (continued)

Name of counter	Quantity	Aggregate cost	Fair value as at 30.9.2016	Percentage of net asset value of the Fund
	Units	RM	RM	%
<u>Technology</u>				
Inari Amertron Berhad	3,596,750	6,385,250	11,941,209	2.87
<u>Trading/Services</u>				
Axiata Group Berhad	3,298,543	18,961,110	17,218,394	4.13
Berjaya Auto Berhad	4,710,440	6,825,516	10,739,803	2.58
Bumi Armada Berhad [Note 8(a)]	5,679,300	6,106,192	3,975,510	0.95
Dialog Group Berhad	5,541,600	8,522,799	8,090,736	1.94
Gas Malaysia Berhad	243,200	573,841	625,024	0.15
Maxis Berhad	810,400	5,667,239	4,992,064	1.20
Petra Energy Bhd	882,700	1,130,806	900,354	0.22
Sime Darby Berhad	2,074,678	18,261,431	15,871,287	3.81
Telekom Malaysia Berhad	2,466,853	16,218,768	16,725,263	4.01
Tenaga Nasional Berhad	2,500,000	33,426,860	35,750,000	8.58
Uzma Berhad	1,126,000	2,459,580	1,925,460	0.46
Westports Holdings Berhad	1,830,400	6,702,916	8,035,456	1.93
	31,164,114	124,857,058	124,849,351	29.96

Quoted Shariah-compliant securities (continued)

Name of counter	Quantity	Aggregate cost	Fair value as at 30.9.2016	Percentage of net asset value of the Fund
	Units	RM	RM	%
TOTAL QUOTED SHARIAH-COMPLIANT SECURITIES	<u>97,380,287</u>	333,126,663	<u>354,177,705</u>	85.04
ACCUMULATED UNREALISED GAIN OF FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS		<u>21,051,042</u>		
FAIR VALUE OF FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS			<u>354,177,705</u>	

Quoted Shariah-compliant securities (continued)

Name of counter	Quantity	Aggregate cost	Fair value as at 30.9.2015	Percentage of net asset value of the Fund
	Units	RM	RM	%
<u>Construction</u>				
Gamuda Berhad	2,546,787	11,868,328	11,180,395	2.97
IJM Corporation Berhad	2,905,800	9,476,461	9,356,676	2.49
Ikhmas Jaya Group Berhad	4,157,200	2,369,604	2,806,110	0.75
Malaysian Resources Corporation Berhad	7,916,900	11,117,424	9,341,942	2.48
Mitrajaya Holdings Berhad	3,262,200	3,963,859	3,360,066	0.89
Mitrajaya Holdings Berhad – warrant	434,960	-	165,285	0.04
Pintaras Jaya Berhad	1,187,800	4,696,547	3,955,374	1.05
Sunway Construction Group Berhad – warrant	247,270	-	289,306	0.08
	<u>22,658,917</u>	<u>43,492,223</u>	<u>40,455,154</u>	<u>10.75</u>
<u>Finance</u>				
BIMB Holdings Berhad	2,632,300	10,630,994	10,555,523	2.80
BIMB Holdings Berhad – warrant	313,400	-	109,690	0.03
Syarikat Takaful Malaysia Berhad	2,790,800	6,711,900	10,521,316	2.80
	<u>5,736,500</u>	<u>17,342,894</u>	<u>21,186,529</u>	<u>5.63</u>
<u>Industrial Product</u>				
CB Industrial Product Holding Berhad	1,543,900	3,566,847	2,887,093	0.77
CB Industrial Product Holding Berhad – warrant	330,733	-	112,449	0.03
Coastal Contracts Berhad	681,300	2,867,355	1,274,031	0.34
Kossan Rubber Industries Berhad	72,000	431,007	556,560	0.15

Quoted Shariah-compliant securities (continued)

Name of counter	Quantity	Aggregate cost	Fair value as at 30.9.2015	Percentage of net asset value of the Fund
	Units	RM	RM	%
<u>Industrial Product</u>				
(continued)				
Petronas Gas Berhad	541,200	11,807,199	11,884,752	3.16
Top Glove Corporation Berhad	1,309,500	9,255,569	10,567,665	2.81
	4,478,633	27,927,977	27,282,550	7.26
<u>Infrastructure Project Company</u>				
Digi.Com Berhad	1,082,900	5,495,458	6,010,095	1.60
<u>Plantation</u>				
Batu Kawan Berhad	38,800	358,224	651,064	0.17
Kuala Lumpur Kepong Berhad	357,900	7,729,288	7,766,430	2.06
TSH Resources Berhad	3,137,550	6,976,034	6,055,472	1.61
United Plantations Berhad	56,500	638,994	1,524,370	0.41
	3,590,750	15,702,540	15,997,336	4.25
<u>Power/Utilities</u>				
Malakoff Corporation Berhad	5,826,700	10,463,702	9,439,254	2.51
<u>Properties</u>				
IOI Properties Group Berhad	2,740,150	7,217,069	5,425,497	1.44
KSL Holdings Berhad	1,597,049	2,784,912	2,459,455	0.65
Matrix Concepts Holdings Berhad	4,438,983	9,301,671	10,165,271	2.70
Matrix Concepts Holdings Berhad – warrant	504,583	-	219,494	0.06
Sunway Berhad	385,400	1,217,213	1,214,010	0.32
	9,666,165	20,520,865	19,483,727	5.17

Quoted Shariah-compliant securities (continued)

Name of counter	Quantity	Aggregate cost	Fair value as at 30.9.2015	Percentage of net asset value of the Fund
	Units	RM	RM	%
<u>i-REITS</u>				
Axis Real Estate Investment Trust	458,190	696,029	774,341	0.21
<u>Special Purpose Acquisition Company</u>				
Sona Petroleum Berhad	1,317,400	627,057	579,656	0.15
<u>Technology</u>				
Globetronics Technology Berhad	2,583,300	11,580,900	16,145,625	4.29
Inari Amertron Berhad	4,832,200	10,716,261	16,381,158	4.35
Inari Amertron Berhad - warrant	423,600	-	571,860	0.15
Vitrox Corporation Berhad	172,800	562,553	483,840	0.13
	8,011,900	22,859,714	33,582,483	8.92
<u>Trading/Services</u>				
Alam Maritim Resources Berhad	4,354,600	2,959,426	2,003,116	0.53
Axiata Group Berhad	926,105	6,016,692	5,371,409	1.43
Berjaya Auto Berhad	4,710,440	6,825,516	9,232,462	2.45
Bumi Armada Berhad	4,186,600	4,997,660	3,872,605	1.03
IHH Healthcare Berhad	3,421,600	19,225,350	20,426,952	5.43
KPJ Healthcare Berhad	2,797,700	9,860,461	11,750,340	3.12
Malaysia Marine and Heavy Engineering Holdings Berhad	350,000	411,530	364,000	0.10
Maxis Berhad	1,122,700	7,851,196	7,353,685	1.95
Pestech International Berhad	1,713,700	8,477,251	9,956,597	2.65
Petra Energy Berhad	888,900	1,134,548	986,679	0.26

Quoted Shariah-compliant securities (continued)

Name of counter	Quantity	Aggregate cost	Fair value as at 30.9.2015	Percentage of net asset value of the Fund
	Units	RM	RM	%
<u>Trading/Services</u> (continued)				
Sime Darby Berhad	2,647,060	23,345,945	20,620,597	5.48
Telekom Malaysia Berhad	2,466,853	16,193,105	16,478,578	4.38
Tenaga Nasional Berhad	1,500,000	16,816,950	18,030,000	4.79
Uzma Berhad	670,500	1,626,281	1,327,590	0.35
Westports Holdings Berhad	1,830,400	6,698,938	7,760,896	2.06
	<u>33,587,158</u>	<u>132,440,849</u>	<u>135,535,506</u>	<u>36.01</u>

**TOTAL QUOTED
SHARIAH - COMPLIANT
SECURITIES**

<u>96,415,213</u>	<u>297,569,308</u>	<u>310,326,631</u>	<u>82.46</u>
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**ACCUMULATED
UNREALISED GAIN
OF FINANCIAL ASSETS
AT FAIR VALUE
THROUGH PROFIT OR
LOSS**

12,757,323

**FAIR VALUE OF
FINANCIAL ASSETS AT
FAIR VALUE THROUGH
PROFIT OR LOSS**

310,326,631

7. CASH AND CASH EQUIVALENTS

	2016	2015
	RM	RM
Bank balance with a licensed bank	190,895	181,900
Islamic deposits with licensed financial institutions	61,254,594	63,676,105
	<u>61,445,489</u>	<u>63,858,005</u>

The effective weighted average rate of return of Islamic deposits with licensed financial institutions per annum as at the date of the statement of financial position are as follows:

	2016	2015
	%	%
Islamic deposits with licensed financial institutions	<u>3.18</u>	<u>3.50</u>

The Islamic deposits have an average maturity of 4 days (2015: 1 day).

8. SHARIAH INFORMATION OF THE FUND

The Shariah Adviser confirmed that the investments portfolio of the Fund is Shariah-compliant, which comprises:

- Equity securities listed in Bursa Malaysia which have been classified as Shariah-compliant by the Shariah Advisory Council of the Securities Commission, EXCEPT for Bumi Armada Berhad. This security was reclassified as Shariah non-compliant on 27 May 2016 by the Shariah Advisory Council of the Securities Commission. The said security will be disposed soonest practical, once the total amount of dividends received and the market value of this security equal the original investment cost.
- Investment in collective investment scheme was verified as Shariah-compliant by the Shariah; and
- Liquid assets in local market, which are placed in Shariah-compliant investments and/or instruments.

9. UNITS IN CIRCULATION

	2016	2015
	No. of units	No. of units
At the beginning of the financial period	585,572,625	586,385,059
Creation of units arising from applications during the financial period	102,208,022	142,080,432
Cancellation of units during the financial period	(101,056,589)	(198,630,014)
At the end of the financial period	<u>586,724,058</u>	<u>529,835,477</u>

10. TRANSACTIONS WITH BROKERS

Details of transactions with the top 10 brokers are as follows:

Name of Brokers	Value of trades	Percentage of total trades	Brokerage fees	Percentage of total brokerage fees
	RM	%	RM	%
<u>2016</u>				
KAF Seagroatt & Campbell Securities Sdn Bhd	25,111,898	17.96	78,025	18.05
Maybank Investment Bank Berhad	19,025,849	13.61	55,291	12.79
UOB Kay Hian Securities (M) Sdn Bhd	18,511,096	13.25	55,133	12.75
J.P. Morgan Securities (Malaysia) Sdn Bhd	15,195,434	10.87	43,325	10.02
RHB Investment Bank Berhad	14,834,010	10.61	52,993	12.26
Hong Leong Investment Bank Berhad	8,607,284	6.16	25,032	5.79
Credit Suisse Securities (Malaysia) Sdn. Bhd.	7,988,224	5.71	25,691	5.94
Affin Hwang Investment Bank Berhad	6,531,024	4.67	21,039	4.87
CIMB Investment Bank Berhad	5,059,342	3.62	16,468	3.81
Nomura Securities Malaysia Sdn Bhd	3,892,918	2.78	12,780	2.96
Others	15,034,929	10.76	46,529	10.76
	<u>139,792,008</u>	<u>100.00</u>	<u>432,306</u>	<u>100.00</u>

Details of transactions, primarily cash placements with financial institutions for the financial period ended 30 September 2016 are as follows:

Financial institutions	Value of placements	Percentage of total placements
	RM	%
CIMB Islamic Bank Berhad	3,972,310,000	93.88
Maybank Islamic Berhad	162,070,000	3.83
Malayan Banking Berhad	42,000,000	0.99
Hong Leong Islamic Bank Berhad	30,000,000	0.71
RHB Islamic Bank Berhad	25,000,000	0.59
	<u>4,231,380,000</u>	<u>100.00</u>

Name of Brokers	Value of trades	Percentage of total trades	Brokerage fees	Percentage of total brokerage fees
	RM	%	RM	%
<u>2015</u>				
RHB Investment Bank Berhad	41,801,687	14.95	123,468	13.24
CIMB Investment Bank Berhad	34,614,839	12.37	104,664	11.23
Nomura Securities Malaysia Sdn Bhd	29,926,150	10.70	85,137	9.13
KAF Seagroatt & Campbell Securities Sdn Bhd	28,850,848	10.31	84,564	9.07
Maybank Investment Bank Berhad	28,796,858	10.29	86,516	9.28
Affin Hwang Investment Bank Berhad	22,355,623	7.99	64,108	6.88
AmlInvestment Bank Berhad	21,551,429	7.70	68,582	7.36
J.P. Morgan Securities (Malaysia) Sdn Bhd	18,596,085	6.65	153,406	16.46
Kenanga Investment Bank Berhad	15,262,917	5.46	46,946	5.04
Hong Leong Investment Bank Berhad	13,518,661	4.83	41,482	4.45
Others	24,501,567	8.75	73,367	7.86
	<u>279,776,664</u>	<u>100.00</u>	<u>932,240</u>	<u>100.00</u>

Details of transactions, primarily cash placements with financial institutions for the financial period ended 30 September 2015 are as follows:

Financial institutions	Value of placements	Percentage of total placements
	RM	%
Bank Islam Malaysia Berhad	4,162,880,000	76.92
CIMB Islamic Bank Berhad	1,141,870,000	21.10
Malayan Banking Berhad	62,000,000	1.15
Alliance Islamic Bank Berhad	28,000,000	0.52
RHB Islamic Bank Berhad	17,000,000	0.31
	<u>5,411,750,000</u>	<u>100.00</u>

All brokers highlighted above are not related to the Manager.

11. MANAGEMENT EXPENSE RATIO ("MER")

	2016	2015
	%	%
MER	<u>0.84</u>	<u>0.79</u>

MER is derived from the following calculation:

$$\text{MER} = \frac{(A + B + C + D + E)}{F} \times 100$$

A = Management fee

B = Trustee fee

C = Audit fee

D = Tax agent fee

E = Other expenses (including GST charges)

F = Average net asset value of the Fund calculated on a daily basis

The average net asset value of the Fund for the financial period calculated on a daily basis is RM412,746,981 (2015: RM385,345,382).

12. PORTFOLIO TURNOVER RATIO ("PTR")

	2016	2015
PTR (times)	0.17	0.36

PTR is derived from the following calculation:

$$\frac{(\text{Total acquisitions for the financial period} + \text{total disposals for the financial period}) \div 2}{\text{Average net asset value of the Fund for the financial period calculated on a daily basis}}$$

where:

total acquisitions for the financial period = RM79,263,442 (2015: RM137,807,777)

total disposals for the financial period = RM60,343,826 (2015: RM141,548,285)

13. UNITS HELD BY THE MANAGER

The related party of and its relationship with the Fund is as follows:

Related party	Relationship	
Eastspring Investments Berhad	The Manager	

	2016		2015	
	No. of units	RM	No. of units	RM
Eastspring Investments Berhad	2,265	1,864	2,497	1,774

The above units were transacted at the prevailing market price.

The units are held legally by the Manager and are within the prescribed limit allowed by Securities Commission's Guidelines on Unit Trust Funds. Other than the above, there were no units held by the Directors or parties related to the Manager.

14. SEGMENTAL INFORMATION

The internal reporting provided to the chief operating decision-maker for the Fund's assets, liabilities and performance is prepared on a consistent basis with the measurement and recognition principles of MFRS and IFRS. The CEO, who is the chief operating decision-maker, is responsible for the performance of the Fund and considers the business to have a single operating segment located in Malaysia. Asset allocation decisions are based on a single, integrated investment strategy and the Fund's performance is evaluated on an overall basis.

The reportable operating segments derive their income by seeking investments to achieve targeted returns consummate with an acceptable level of risk within each portfolio. These returns consist of profit income, dividend income and gains on the appreciation in the value of Shariah-compliant investments.

There were no changes in the reportable operating segments during the financial period.

15. APPROVAL OF FINANCIAL STATEMENTS

The financial statements have been approved for issue by the Manager on 18 November 2016.

CORPORATE DIRECTORY

THE MANAGER

NAME

EASTSPRING INVESTMENTS BERHAD

COMPANY NO.

531241-U

REGISTERED OFFICE

16th Floor, Wisma Sime Darby

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BOARD OF DIRECTORS OF THE MANAGER

Julian Christopher Vivian Pull

(Chairman, non-independent,

non-executive director)

Iskander bin Ismail Mohamed Ali

(Independent, non-executive director)

Khoo Chuan Keat

(Independent, non-executive director)

Michele Mi Kyung Bang

(Non-independent, non-executive director)

Raymond Tang Chee Kin

(Non-independent, executive director)

INVESTMENT COMMITTEE OF THE FUND

Ho Yik

(Independent member)

Robert Yap Yen Choon

(Independent member)

Abdul Khalil bin Abdul Hamid

(Independent member)

Dato' Saiful Bahri bin Zainuddin

(Independent member)

Raymond Tang Chee Kin

(Non-independent member)

AUDIT AND COMPLIANCE

COMMITTEE OF THE MANAGER

Iskander bin Ismail Mohamed Ali

(Independent)

Khoo Chuan Keat

(Independent)

Niall Dermot Grady

(Non-independent)

MANAGER'S DELEGATE - FUND VALUER

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**MANAGER'S DELEGATE -
REGISTRAR AND TRANSFER AGENT**

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THE MANAGER**

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TRUSTEE'S DELEGATE - CUSTODIAN

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