



THIRD SUPPLEMENTARY PROSPECTUS

This third supplementary prospectus is dated 1 April 2015 (“Third Supplementary Prospectus”) and must be read together with the prospectus dated 7 June 2009 (“Prospectus”), the supplementary prospectus dated 6 July 2009 (“Supplementary Prospectus”) and the second supplementary prospectus dated 1 December 2014 (“Second Supplementary Prospectus”), for:-

Fund	Date of Constitution
FTSE Bursa Malaysia KLCI etf	18 January 2007

Manager	:	AmInvestment Services Berhad (154432-A)
Trustee	:	HSBC (Malaysia) Trustee Berhad (1281-T)

A copy of this Third Supplementary Prospectus, Second Supplementary Prospectus, Supplementary Prospectus and the Prospectus for FTSE Bursa Malaysia KLCI etf (“the Fund”) have been registered with the Securities Commission Malaysia, who takes no responsibility for their contents. Registration does not indicate that the Securities Commission Malaysia recommends the Units or assumes responsibility for the correctness of any statement made, opinions expressed or reports contained in the Third Supplementary Prospectus, Second Supplementary Prospectus, Supplementary Prospectus and the Prospectus.

INVESTORS ARE ADVISED TO READ AND UNDERSTAND THE CONTENTS OF THIS THIRD SUPPLEMENTARY PROSPECTUS WHICH IS TO BE READ TOGETHER WITH THE PROSPECTUS, THE SUPPLEMENTARY PROSPECTUS AND THE SECOND SUPPLEMENTARY PROSPECTUS. IF IN DOUBT, PLEASE CONSULT A PROFESSIONAL ADVISER.

Responsibility Statements

This Third Supplementary Prospectus has been reviewed and approved by the directors of AmInvestment Services Berhad and they collectively and individually accept full responsibility for the accuracy of the information. Having made all reasonable enquiries, they confirm to the best of their knowledge and belief, that there are no false or misleading statements, or omission of other facts which would make any statement in the Third Supplementary Prospectus false or misleading.

Statements of Disclaimer

The Securities Commission Malaysia has approved the issue of, offer for subscription or purchase, or issue an invitation to subscribe for or purchase Units in respect of the public offering and a copy of this Third Supplementary Prospectus, Second Supplementary Prospectus, Supplementary Prospectus and Prospectus has been registered with the Securities Commission Malaysia.

The approval of the public offering of the Units, and registration of this Third Supplementary Prospectus, Second Supplementary Prospectus, Supplementary Prospectus and Prospectus should not be taken to indicate that the Securities Commission Malaysia recommends the Fund or assumes responsibility for the correctness of any statement made, opinion expressed or report contained in this Third Supplementary Prospectus, Second Supplementary Prospectus, Supplementary Prospectus and Prospectus.

The Securities Commission Malaysia is not liable for any non-disclosure on the part of AmInvestment Services Berhad, the management company responsible for the Fund and takes no responsibility for the contents in this Third Supplementary Prospectus, Second Supplementary Prospectus, Supplementary Prospectus and Prospectus. The Securities Commission Malaysia makes no representation on the accuracy or completeness of this Third Supplementary Prospectus, Second Supplementary Prospectus, Supplementary Prospectus and Prospectus, and expressly disclaims any liability whatsoever arising from, or in reliance upon, the whole or any part of its contents.

INVESTORS SHOULD RELY ON THEIR OWN EVALUATION TO ASSESS THE MERITS AND RISKS OF THE INVESTMENT. IF INVESTORS ARE UNABLE TO MAKE THEIR OWN EVALUATION, THEY ARE ADVISED TO CONSULT PROFESSIONAL ADVISERS.

Admission to the Official List of Bursa Malaysia Securities Bhd is not to be taken as an indication of the merits of the invitation, the Fund or of its Units.

Additional Statements

Investors should note that they may seek recourse under the Capital Markets and Services Act 2007 for breaches of securities laws and regulations including any statement in the Third Supplementary Prospectus, Second Supplementary Prospectus, Supplementary Prospectus and / or Prospectus that is false, misleading, or from which there is a material omission; or for any misleading or deceptive act in relation to the Third Supplementary Prospectus, Second Supplementary Prospectus, Supplementary Prospectus and / or Prospectus or the conduct of any other person in relation to the Fund.

This Third Supplementary Prospectus is dated 1 April 2015 and must be read together with the Prospectus, the Supplementary Prospectus and the Second Supplementary Prospectus.

Personal Data

As part of our day to day business, we collect your personal information when you apply to open an account with us, subscribe to any of our products or services or communicate with us. In return, we may use this information to provide you with our products or services, maintain our records or send you relevant information. We may use your personal information for one or more of the following purposes, whether in Malaysia or otherwise:

- a. Access and manage your application(s) for our products and services so that we can provide you with more and up to-date information such as improvements and new features to the existing products and services, development of new products and service and promotions by AmInvest and/or AmBank Group, which may be of interest to you;
- b. Manage and maintain your account through regular updates, consolidation and improving the accuracy of our records. In this manner we can respond to your enquiries, complaints and to generally resolve disputes quickly so that we can improve our business and your relationship with us;
- c. Conduct research for analytical purposes, data mining and analyse your transactions or use of products and services to better understand your current financial or investment position and future needs. We will also produce data, reports and statistics from time to time, however such information will be aggregated so that your identity will remain confidential. Sometimes it may be necessary if required, to verify your financial standing through credit reference or reporting checks;
- d. Comply with the requirements of any law binding on us such as conducting anti-money laundering checks, crime detection or prevention, prosecution, protection or enforcement of our rights to recover any debt owing to us including transferring or assigning our rights, interests and obligations under any of your agreement with us;
- e. Perform shared services within AmBank Group such as audit, compliance, legal, human resource and risk management including assessing financial risks;
- f. Outsourcing of business and back-room operations within AmBank Group; and
- g. Any other purpose(s) that is required or permitted by any law, regulations, guidelines and/or relevant regulatory authorities including with the trustee of the fund in which you invest.

Investors are advised to read our latest or updated Privacy Notice (notice provided as required under the Personal Data Protection Act 2010) available on our website at www.aminvest.com. Our Privacy Notice may be revised from time to time and if there is or are any revision(s), it will be posted on our website and/or other means of communication deemed suitable by us. However any revision(s) will be in compliance with the Personal Data Protection Act 2010.

This Third Supplementary Prospectus is dated 1 April 2015 and must be read together with the Prospectus, the Supplementary Prospectus and the Second Supplementary Prospectus.

1. Insertion in “Definitions” on pages v-vi of the Prospectus

- (i) The definition of “Deed” is hereby amended as follows:

“Deed The deed dated 18 January 2007 as amended by the supplemental deed dated 14 May 2007, the second supplemental deed dated 4 June 2007, the third supplemental deed dated 29 June 2009 and the fourth supplemental deed dated 24 February 2015 entered into between the Manager, the Trustee and the Unitholders constituting the Fund as amended by any other deed supplemental thereto”

- (ii) The definition of “GST” is hereby inserted as follows:

“GST Goods and services tax, which includes any tax payable on the supply of goods, services, or other things in accordance with the provisions of GST Law”

- (iii) The definition of “GST Law” is hereby inserted as follows:

“GST Law The Goods and Services Tax Act 2014, subsidiary legislations, statutory orders and regulations governing the application of GST, as amended from time to time”

2. Changes to the board of directors in “Corporate Directory” on page xv of the Prospectus

The information relating to the board of directors of the Manager is hereby deleted and replaced with the following:

Board of Directors	Kok Tuck Cheong (Non-Independent) Tai Terk Lin (Independent) (<i>effective 15 December 2014</i>) Mustafa Bin Mohd Nor (Independent) Datin Maznah Mahbob (Non-Independent) Harinder Pal Singh (Non-Independent) Mohd Fauzi Mohd Tahir (Non-Independent)
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3. Updates to the investment committee in “Corporate Directory” on page xv of the Prospectus

The information relating to the investment committee is hereby deleted and replaced with the following:-

Investment Committee	Harinder Pal Singh (Non-Independent) Dato’ Mohd Effendi bin Abdullah (Non-Independent) Tai Terk Lin (Independent) (<i>effective 15 December 2014</i>)
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This Third Supplementary Prospectus is dated 1 April 2015 and must be read together with the Prospectus, the Supplementary Prospectus and the Second Supplementary Prospectus.

Mustafa Bin Mohd Nor (Independent)
Dr Frank Richard Ashe (Independent) (*effective 16
February 2015*)

4. **Changes to the audit compliance committee in “Corporate Directory” on page xv of the Prospectus**

The information relating to the audit compliance committee of the Manager is hereby deleted and replaced with the following:-

Audit Compliance Committee	Kok Tuck Cheong (Non-Independent) Tai Terk Lin (Independent) (<i>effective 15 December 2014</i>) Mustafa Bin Mohd Nor (Independent)
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5. **Insertion in “Section 1 – Executive Summary” on page 8 of the Prospectus**

The following note is hereby inserted in Section 1.2(c):

“Note: All fees, charges and expenses disclosed in the Prospectus are expressed on a GST - exclusive basis. Accordingly, to the extent that services provided are subject to GST, the amount of GST payable on any related fees, charges and/or expenses will be payable by the Unitholder and/or the Fund (as the case may be) in addition to the fees, charges and expenses disclosed in the Prospectus.”

6. **Insertion in “Section 5 – Fees, Charges and Expenses” on page 37 of the Prospectus**

The following note is hereby inserted at the end of Section 5:

“Note: All fees, charges and expenses disclosed in the Prospectus are expressed on a GST - exclusive basis. Accordingly, to the extent that services provided are subject to GST, the amount of GST payable on any related fees, charges and/or expenses will be payable by the Unitholder and/or the Fund (as the case may be) in addition to the fees, charges and expenses disclosed in the Prospectus.”

7. **Changes to the board of directors in “Section 8 – The Manager” on page 51 of the Prospectus**

The table relating to the information of the board of directors of the Manager is hereby deleted in its entirety and replaced with the following:

This Third Supplementary Prospectus is dated 1 April 2015 and must be read together with the Prospectus, the Supplementary Prospectus and the Second Supplementary Prospectus.

Name	Status
Kok Tuck Cheong	Non – Independent
Tai Terk Lin	Independent
Mustafa Bin Mohd Nor	Independent
Datin Maznah Mahbob	Non – Independent
Harinder Pal Singh	Non – Independent
Mohd Fauzi Mohd Tahir	Non – Independent

8. Changes to the profile of directors in “Section 8 – The Manager” on page 52 of the Prospectus

The profile of Prof. Dr. Annuar Bin Md Nassir is hereby deleted and replaced with the profile of Tai Terk Lin as follows:-

Tai Terk Lin (Independent) was appointed to the board of directors of AmInvestment Services Berhad as an independent and non-executive director on 15 December 2014. He was previously the Group Chief Executive Officer of ICB Financial Group Holdings AG, the holding company of ICB Banking Group, and a Commissioner of PT Bank ICB Bumiputera. Before that, Tai was the executive director of Platinum Capital Management (Asia) and a Senior Vice President of DBS Bank in Singapore, heading their hedge funds and private banking business for their Asia and Malaysia market respectively. Tai holds a Master of Business Administration (MBA) from Cranfield University, United Kingdom. He has a Bachelor of Science with Education (B.Sc.Ed (Hons)) from the University of Malaya and holds the Certified Financial Planner (CFP) and Financial Industry Certified Professional (FICP) from Institute of Banking and Finance (IBF), Singapore.

9. Updates to the investment committee in “Section 8 – The Manager” on page 55 of the Prospectus

- (i) The table relating to the information of the investment committee is hereby deleted in its entirety and replaced with the following:

Name	Status
Harinder Pal Singh	Non – Independent
Dato’ Mohd Effendi bin Abdullah	Non – Independent
Tai Terk Lin	Independent
Mustafa bin Mohd Nor	Independent
Dr Frank Richard Ashe	Independent

- (ii) The profile of Prof. Dr. Annuar Bin Md Nassir is hereby deleted and replaced with the following:-

Tai Terk Lin (Independent) (profile as mentioned above)

This Third Supplementary Prospectus is dated 1 April 2015 and must be read together with the Prospectus, the Supplementary Prospectus and the Second Supplementary Prospectus.

(iii) The profile of Dr Frank Richard Ashe is hereby inserted as follows:

Dr Frank Richard Ashe (Independent) was appointed as a member of the investment committee of AmlInvestment Services Berhad on 16 February 2015. He has extensive experience in the investment management industry for more than 30 years. He was appointed as the executive director of Legal & General Asset Management, Australia from year 1993 to 1995 contributing in areas such as asset value protection and asset-liability and financial risk management. He was a visiting lecturer at the School of Economics in University of Technology, Sydney in year 1997 lecturing on Yield Curve Analysis and Fixed Interest Securities. Subsequently he became a visiting fellow in Macquarie University from year 1997 to 2001 lecturing in Risk and Portfolio Construction. From 1999 to 2001 he was in charge of the market risk management as a Senior Advisor in the asset management division of Manulife in Canada. He has been an Associate Professor of the Applied Finance Centre of Macquarie University from 2002 to 2014, at the same time he has been an independent consultant since year 2007. Dr. Frank Richard Ashe holds a Bachelor of Arts, First Class Honours, majoring in Actuarial Studies, Statistics, Pure Mathematics, and Applied Mathematics from Macquarie University, and a PhD in Operations Research from the University of New South Wales.

10. Changes to the board of directors in “Section 10 – The Trustee” on page 62 of the Prospectus

The table relating to the information of the board of directors of the Trustee is hereby deleted in its entirety and replaced with the following:

Mr Piyush Kaul
Ms On Bee Heong
Mr Yee Yit Seeng

11. Amendment to “Section 11 – Salient Terms of the Deed” on page 66 of the Prospectus

The 2nd paragraph is hereby deleted and replaced as follows:

“The deed dated 18 January 2007 has been entered into between AmlInvestment Services Berhad as the Manager, HSBC (Malaysia) Trustee Berhad as the Trustee and the Unitholders. The Fund is constituted by the Deed and regulated primarily by the CMSA and the Exchange-Traded Funds Guidelines. Subsequently, a supplemental deed dated 14 May 2007, a second supplemental deed dated 4 June 2007, a third supplemental deed dated 29 June 2009 and a fourth supplemental deed dated 24 February 2015 was entered into between the Manager, the Trustee and the Unitholders. The deed dated 18 January 2007 as amended by the supplemental deed dated 14 May 2007, the second supplemental deed dated 4 June 2007, the third supplemental deed dated 29 June 2009 and the fourth supplemental deed dated 24

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February 2015 shall collectively be referred to as the Deed. The terms and conditions of the Deed are binding on each Unitholder as if he had:

- (a) been a party to and had executed the Deed;
- (b) thereby covenanted for himself and for all such persons to observe and be bound by all the provisions thereof; and
- (c) thereby authorised the Trustee and the Manager respectively to do all such acts and things as the Deed may require.”

12. Amendment to the tax adviser’s letter in “Section 14 – Taxation” on page 75 of the Prospectus

The tax adviser's letter is hereby deleted in its entirety and replaced with the following:

Deloitte Tax Services Sdn Bhd
(formerly known as Deloitte KassimChan Tax Services Sdn Bhd)
Level 16, menara LGB
1 Jalan Wan Kadir
Taman Tun Dr. Ismail
60000 Kuala Lumpur

13th March 2015

The Board of Directors
AmInvestment Services Berhad
Level 22, Bangunan AmBank Group
No.55, Jalan Raja Chulan
50200 Kuala Lumpur

Dear Sirs

**FTSE Bursa Malaysia KLCI etf
Taxation of the Fund and Unit Holders**

1. This letter has been prepared for inclusion in the Third Supplementary Prospectus dated 1st April 2015 in connection with the offer of units in FTSE Bursa Malaysia KLCI etf (hereinafter referred to as “the Fund”).

The following is general information based on Malaysian tax law in force at the time of lodging the Third Supplementary Prospectus with the Securities Commission Malaysia and investors should be aware that the tax law may be changed at any time. To an extent, the application of tax law depends upon an investor’s individual circumstances. The information provided below does not constitute tax advice. The Manager therefore recommends that an investor consult his accountant or tax adviser on questions about his individual tax position.

This Third Supplementary Prospectus is dated 1 April 2015 and must be read together with the Prospectus, the Supplementary Prospectus and the Second Supplementary Prospectus.

2. Taxation of the Fund

2.1 Income Tax

As the Fund's Trustee is resident in Malaysia, the Fund is regarded as resident in Malaysia. The taxation of the Fund is governed principally by Sections 61 and 63B of the Malaysian Income Tax Act, 1967 ("MITA").

Pursuant to the Section 2(7) of MITA, any reference to interest shall apply, mutatis mutandis, to gains or profits received and expenses incurred, in lieu of interest, in transaction conducted in accordance with the principles of Shariah. The effect of this is that any gains or profits received and expenses incurred, in lieu of interest, in transactions conducted in accordance with the principles of Shariah, will be accorded the same tax treatment as if they were interest.

The income of the Fund in respect of dividends, interest or profits from deposits and other investment income (other than income which is exempt from tax) derived from or accruing in Malaysia is liable to Malaysian income tax ("income tax" or "tax"). The Fund may be receiving income such as exit fee which will be subject to tax at the prevailing tax rate applicable on the Fund. Gains on disposal of investments by the Fund will not be subject to income tax.

The income tax rate applicable to the Fund is 25%. It has been gazetted in the Finance (No.2) Act 2014 on 30th December 2014 that with effect from year of assessment 2016, the income tax rate applicable to the Fund would be reduced to 24%.

Tax exempt interest as listed in the Appendix attached received by the Fund are not subject to income tax.

With effect from 1st January 2014, Malaysia has fully moved to a single-tier income tax system. The Fund is not liable to tax on any Malaysian sourced dividends paid, credited or distributed to the Fund under the single tier tax system, where the company paying such dividend is not entitled to deduct tax under the MITA. The tax deductibility of expenses incurred by the Fund against such dividend income will be disregarded.

The Fund may receive Malaysian dividends which are tax exempt from investments in companies which had previously enjoyed or are currently enjoying the various tax incentives provided under the law. The Fund is not subject to income tax on such tax exempt dividend income.

This Third Supplementary Prospectus is dated 1 April 2015 and must be read together with the Prospectus, the Supplementary Prospectus and the Second Supplementary Prospectus.

The Fund may also receive dividends, profits and other income from investments outside Malaysia. Income derived from sources outside Malaysia and received in Malaysia by a resident unit trust is exempted from Malaysian income tax. However, such income may be subject to foreign tax in the country from which the income is derived.

Discount or profit received from the sale of bonds or securities issued by Pengurusan Danaharta Nasional Berhad or Danaharta Urus Sendirian Berhad within and outside Malaysia is exempted from the payment of income tax pursuant to Income Tax Exemption (No. 6) Order 2003.

Income received by the Fund from Sukuk Ijarah, other than convertible loan stock, issued in any currency by 1Malaysia Sukuk Global Berhad and Sukuk Issue which has been issued by the Malaysia Global Sukuk Inc is exempted from the payment of income tax.

Income derived from Sukuk Kijang is exempted from the payment of income tax pursuant to Income Tax (Exemption) Order 2013. For the purpose of this order, "Sukuk Kijang" means the Islamic Securities of nominal value of up to two hundred and fifty million United States dollars (USD\$250,000,000) issued or to be issued in accordance with the Shariah principle of Ijarah by BNM Kijang Berhad.

The tax treatment of hedging instruments would depend on the particular hedging instruments entered into. Generally, any gain or loss relating to the principal portion will be treated as capital gain or loss. Gains or losses relating to the income portion would normally be treated as revenue gains or losses. The gain or loss on revaluation will only be taxed or claimed upon realisation. Any gain or loss on foreign exchange is treated as capital gain or loss if it arises from the revaluation of the principal portion of the investment.

Generally, income from distribution from Malaysia Real Estate Investment Trusts will be received net of withholding tax of 10%. No further tax will be payable by the Fund on the distribution. Distribution from such income by the Fund will also not be subject to further tax in the hands of the Unit Holders.

Expenses being manager's remuneration, maintenance of register of Unit Holders, share registration expenses, secretarial, audit and accounting fees, telephone charges, printing and stationery costs and postage, which are not allowed under the general deduction rules, qualify for a special deduction, subject to a minimum of 10% and a maximum of 25% of such expenses pursuant to Section 63B of the MITA.

This Third Supplementary Prospectus is dated 1 April 2015 and must be read together with the Prospectus, the Supplementary Prospectus and the Second Supplementary Prospectus.

2.2 Gains on Disposal of Investments

Gains on disposal of investments by the Fund will not be subject to income tax but where the investments represent shares in real property companies, such gains may be subject to Real Property Gains Tax ("RPGT") under the RPGT Act, 1976. A real property company is a controlled company which owns or acquires real properties or shares in real property companies with a market value of not less than 75% of its total tangible assets. A controlled company is a company which does not have more than 50 members and is controlled by not more than 5 persons.

2.3 Goods and Service Tax ("GST")

GST will commence from 1st April 2015 and will replace the current sales and service tax regime. GST will apply at 6% on most goods and services with some exceptions.

If it is determined that Fund is required to register for GST, any fees it charges to unitholders will be subject to GST at 6%.

The issuance of units by the Fund to investors will be exempt from GST. To the extent that the Fund invests in any financial services products (e.g. securities, derivatives, units in a fund or unit trust), the acquisition of these interests will be exempted from GST. To the extent that fees are charged to the Fund in relation to these products, these fees would be subject to 6% GST.

The GST paid on acquisitions made by the Fund (e.g. fund manager fees, trustee fees etc.) would either unrecoverable in whole or in part and would be subject to further analysis to determine the extent that GST can be recovered.

3. Taxation of Unit Holders

3.1 Taxable Distribution

Unit Holders will be taxed on an amount equivalent to their share of the total taxable income of the Fund to the extent such income is distributed to them. Unit Holders are also liable to pay income tax on the taxable income distributions paid by the Fund. Taxable distributions carry a tax credit in respect of the tax chargeable on that part of the Fund. Unit Holders will be subject to tax on an amount equal to the net taxable distribution plus attributable underlying tax paid by the Fund.

Income distributed to Unit Holders is generally taxable as follows in Malaysia :-

This Third Supplementary Prospectus is dated 1 April 2015 and must be read together with the Prospectus, the Supplementary Prospectus and the Second Supplementary Prospectus.

Unit Holders	Malaysian Tax Rates	Gazetted in the Finance (No. 2) Act 2014
<p>Malaysian tax residents:</p> <ul style="list-style-type: none"> ▪ Individual and non-corporate Unit Holders ▪ Co-operative societies <ul style="list-style-type: none"> ▪ Trust bodies ▪ Corporate Unit Holders <ul style="list-style-type: none"> i. A company with paid up capital in respect of ordinary shares of not more than RM2.5 million where the paid up capital in respect of ordinary shares of other companies within the same group as such company is not more than RM2.5 million (at the beginning of the basis period for a year of assessment) 	<ul style="list-style-type: none"> ▪ Progressive tax rates ranging from 0% to 26% ▪ Progressive tax rates ranging from 0% to 25% <ul style="list-style-type: none"> ▪ 25% ▪ 20% for every first RM500,000 of chargeable income ▪ 25% for chargeable income in excess of RM500,000 	<p>With effect from year of assessment 2015:</p> <ul style="list-style-type: none"> ▪ Progressive tax rates ranging from 0% to 25% ▪ Progressive tax rates ranging from 0% to 24% <p>With effect from year of assessment 2016:</p> <ul style="list-style-type: none"> ▪ 24% ▪ 19% for every first RM500,000 of chargeable income ▪ 24% for chargeable income in excess of RM500,000

This Third Supplementary Prospectus is dated 1 April 2015 and must be read together with the Prospectus, the Supplementary Prospectus and the Second Supplementary Prospectus.

ii. Companies other than those in (i) above	▪ 25%	▪ 24%
Non-Malaysian tax residents:		With effect from year of assessment 2015:
▪ Individual and non-corporate Unit Holders	▪ 26%	▪ 25%
▪ Corporate Unit Holders and trust bodies	▪ 25%	With effect from year of assessment 2016: ▪ 24%

The tax credit that is attributable to the income distributed to the Unit Holders will be available for set off against tax payable by the Unit Holders. There is no withholding tax on taxable distributions made to non-resident Unit Holders.

Non-resident Unit Holders may also be subject to tax in their respective jurisdictions and depending on the provisions of the relevant tax legislation and any double tax treaties with Malaysia, the Malaysian tax suffered may be creditable in the foreign tax jurisdictions.

3.2 Tax Exempt Distribution

Tax exempt distributions made out of gains from realisation of investments and other exempt income earned by the Fund will not be subject to Malaysian tax in the hands of Unit Holders, whether individual or corporate, resident or non-resident. All Unit Holders do not pay tax on that portion of their income distribution from the Fund's distribution equalisation account.

3.3 Distribution Voucher

To help complete a Unit Holder's tax returns, the Manager will send the Unit Holder a distribution voucher as and when distributions are

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made. This sets out the various components of the income distributed and the amount of attributable income tax already paid by the Fund.

3.4 Sale, Transfer or Redemption of Units

Any gains realised by a Unit Holder on the sale, transfer or redemption of his units are generally tax-free capital gains unless the Unit Holder is an insurance company, a financial institution or a person trading or dealing in securities. Generally, the gains realised by these categories of Unit Holders constitute business income on which tax is chargeable.

3.5 Reinvestment of Distribution

Unit Holders who receive their income distribution by way of investment in the form of the purchase of new units will be deemed to have received their income distribution after tax and reinvested that amount in the Fund.

3.6 Unit Splits

Unit splits issued by the Fund are not taxable in the hands of the Unit Holders.

3.7 GST

The Unit Holders should not be subject to GST on the following:-

- withdrawal / redemption from the Fund
- income distribution from the Fund

However, any fee-based charges related to buying and transfer of units charged to the Unit Holders should be subjected to GST at the standard rate of 6%.

Yours faithfully

Yee Wing Peng
Managing Director

This Third Supplementary Prospectus is dated 1 April 2015 and must be read together with the Prospectus, the Supplementary Prospectus and the Second Supplementary Prospectus.

Tax Exempt Interest Income of Unit Trusts

1. Interest or discount paid or credited to unit trusts in respect of the following will be exempt from tax: -
 - Securities or bonds issued or guaranteed by the government; or
 - Debentures or Islamic securities, other than convertible loan stock, approved by the Securities Commission Malaysia; or
 - Bon Simpanan Malaysia issued by the Central Bank of Malaysia.
2. Interest derived from Malaysia and paid or credited by any bank or financial institution licensed under the Banking and Financial Institutions Act 1989 (BAFIA) or the Islamic Banking Act 1983 (IBA). The BAFIA and the IBA have been repealed with the coming into force of the Financial Services Act 2013 and Islamic Financial Services Act 2013 on 30th June 2013. No amendment has been made to the Income Tax Act 1967 to reflect the above.

It has been gazetted in the Finance (No.2) Act 2014 on 30th December 2014 that with effect from year of assessment 2015, the exemption is extended to the interest derived from Malaysia and paid or credited by any bank or financial institution licensed under any development financial institution regulated under the Development Financial Institutions Act 2002 (DFIA).
3. Interest income derived from bonds, other than convertible loan stocks, paid or credited by any company listed in Malaysia Exchange of Securities Dealing and Automated Quotation Berhad (“MESDAQ”) (now known as Bursa Malaysia Securities Berhad ACE Market).
4. Interest received in respect of bonds and securities issued by Pengurusan Danaharta Nasional Berhad within and outside Malaysia.
5. Interest in respect of any savings certificates issued by the government.
6. Interest in respect of Islamic securities originating from Malaysia, other than convertible loan stock, issued in any currency other than RM and approved by the Securities Commission Malaysia or Labuan Financial Services Authority.
7. Interest in respect of Sukuk Wakala, other than a convertible loan stock, issued in any currency by Wakala Global Sukuk Berhad.

This Third Supplementary Prospectus is dated 1 April 2015 and must be read together with the Prospectus, the Supplementary Prospectus and the Second Supplementary Prospectus.

13. Amendment to the material agreements in “Section 15 – Further Information” on page 80 of the Prospectus

The following new items are hereby inserted in Section 15.1:

- “(i) The third supplemental deed dated 29 June 2009 entered into between the Manager, Trustee and Unitholders; and
- (j) The fourth supplemental deed dated 24 February 2015 entered into between the Manager, Trustee and Unitholders.”

14. Amendment to the consents in “Section 15 – Further Information” on page 80 of the Prospectus

The write-up under section 15.2 is hereby deleted and replaced by the following:

The written consent of Deloitte Tax Services Sdn Bhd, as the tax consultant, to the inclusion in this Third Supplementary Prospectus of its name and tax adviser’s letter in the form and context in which it appears in this Third Supplementary Prospectus has been given before the issue of this Third Supplementary Prospectus and has not subsequently been withdrawn.

The written consent of HSBC (Malaysia) Trustee Berhad, as the trustee, to the inclusion in this Third Supplementary Prospectus of its name in the form and context in which it appears in this Third Supplementary Prospectus has been given before the issue of this Third Supplementary Prospectus and has not subsequently been withdrawn.

This Third Supplementary Prospectus is dated 1 April 2015 and must be read together with the Prospectus, the Supplementary Prospectus and the Second Supplementary Prospectus.