

Additional Information for Investors in Belgium

UTI Indian Fixed Income Fund plc

UTI Indian Fixed Income Fund plc is a company under Irish Law, an Undertaking for Collective Investment in Transferable Securities (“UCITS”) authorized under the laws of Ireland (Irish Regulations, 2011 (S.I. No. 352 of 2011), as amended, consolidated or substituted from time to time)

Registered Office: 33 Sir John Rogerson’s Quay
Dublin 2
Ireland
(the “Company”)

11th September, 2018

This document containing additional information for investors in Belgium (the “**Supplement**”) should be read in conjunction with the prospectus of the Company dated 1st November 2017 (as may be amended and supplemented from time to time) (the “**Prospectus**”). Unless otherwise defined, capitalised terms used in this Supplement shall have the meanings attributed to them in the Prospectus. This document has not been approved by the Belgian Financial Services and Markets Authority (“**FSMA**”).

1. Intermediary in charge of the financial service

Caceis Belgium SA has been appointed as financial service in Belgium and keeps available to the public all documents and information published by the Company in accordance with Belgian law, as intermediary in charge of the financial service in Belgium (the “**Intermediary**”). Investors can contact the Intermediary to request without any cost the last documentation of the Company.

Contact details of the Intermediary .:

Caceis Belgium SA
Avenue du Port 86C bte 320
1000 Brussels
e-mail : legal.be@caceis.com
Tel/Fax : +32 2 209 26 00

2. Distributor in Belgium

The Distributor is UTI International Limited. The Distributor may appoint additional distributors in Belgium (each the “Distributor”).

Investors can contact the Distributor to subscribe for and redeem shares in the Company.

3. Sub-funds registered for public offering in Belgium

The Company does not have sub-funds. The following share classes of the Company are registered in Belgium:

UTI Indian Fixed Income Fund – Euro Retail Class
UTI Indian Fixed Income Fund – Euro Institutional Class

All investors will be allowed to invest in each share classes of the Company registered for public offering in Belgium subject to the terms of the Prospectus.

4. Information made available in Belgium

A copy of the incorporation documents of the Company, the latest version of the prospectus and the latest version of the financial reports in English and the key investor information documents, translated into French, are publicly available without any cost at the Intermediary.

Those documents are also available via the following links: www.fundinfo.com

Note that the net asset value of the Company is published on the website of www.fundinfo.com

All information which is published or made available to investors in the home country of the Company will be published or made available to Belgian investors at the same time by the Intermediary or direct from the Company. This information includes, but is not limited to, the publication of the NAV, the subscription and redemption prices, notices of general shareholders' meetings, dividend distributions (if any), resolutions to liquidate, merge or split the Company, and the temporary suspension of the calculation of the NAV.

5. Tax aspects for Belgian tax residents

The information below is a summary of the tax regime applicable to natural persons resident in Belgium. The tax regime may differ depending on the individual circumstances of each investor and may fluctuate. Please consult your tax advisor.

Belgian natural persons who are Belgian residents for tax purposes, i.e., who are subject to the Belgian personal income tax and who hold the shares as a private investment, are in Belgium subject to the following tax treatment with respect to the shares. Other tax rules apply to Belgian resident individuals who do not hold the shares as a private investment.

5.1 Taxation on capital gains

5.1.1 Principle

Natural persons are not taxed on capital gains realised upon redemption or sale of shares in the Company or upon the complete or partial distribution/liquidation of the Company's assets.

5.1.2 Exception

Natural persons are subject to a Belgian withholding tax of 30% on the capital gains generated by the sale of the shares of any fund investing (or permitted to invest) more than 10% in interest bearing assets, up to the percentage actually invested in such assets.

The withholding tax of 30% will be calculated on the portion of the capital gain realised which corresponds to the net income and gains realised in the form of interest, capital gains or capital losses on assets invested in interest bearing assets during the period in which the investor held his investment in the respective sub-fund.

Investors are invited to contact the Intermediary, to obtain information on the tax regime referred to in this section that applies to them depending on the investment they envisage making and, where applicable, on the sub-fund of the Company in which they wish to invest.

5.2 Taxation on dividends/interests

5.2.1 Belgian paying agent

Investors (natural persons) are subject to a Belgian withholding tax of 30% on the distribution of dividends/interests.

If the dividends/interests are paid by a paying agent established in Belgium, the taxes will be withheld after deduction of any non-Belgian withholding taxes. The Belgian withholding tax constitutes the final income tax for Belgian resident individuals. This means that they do not have to declare the dividends/interests obtained on the shares in their personal income tax return, provided withholding tax was levied on these payments. They may nevertheless elect to declare dividends/interest in respect of the shares in their personal income tax return.

5.2.2 No Belgian paying agent

If dividends/interests are paid outside Belgium without the intervention of a Belgian financial intermediary, the dividends/interests received (after deduction of any non-Belgian withholding tax) must be declared in the personal income tax return. Interest income which is declared in the annual personal income tax return will in principle be taxed at a flat rate of 30% (or at the progressive personal tax rate taking into account the taxpayer's other declared income, whichever is more beneficial). If the interest payment is declared, any withholding tax retained may be credited.

5.3 Stock exchange tax

A stock exchange tax is levied, amongst other things, on the redemption and exchange of accumulation shares where these transactions are entered into in Belgium, deemed to be entered into Belgium (which is the case if the investor is a Belgian tax resident) or effected through a Belgian financial intermediary. Both upon redemption and upon exchange of accumulation shares the stock exchange tax amounts to 1.32% of the net asset value per share (with a maximum of EUR 4,000 per transaction).

5.4 Subscription tax on securities account

From 10 March 2018, Belgian resident individuals with one or more securities accounts (in one or more financial institutions) which hold securities with an aggregated value of 500,000 EUR or more will be charged a securities accounts subscription tax of 0.15%. It applies to all financial instruments which are held in a securities account located in Belgium. The tax will be withheld by the financial institution holding the securities account.