

## RULE NUMBER VIII.G.9 : INFORMATION IN INVESTMENT FUND FINANCIAL HIGHLIGHTS

## Attachment

Decision of the Chairman of Bapepam

Number : Kep-99/PM/1996

Date : May 28, 1996

1. The information that must be presented in the financial highlights section of an open-end Investment Fund should be in the following table:

	Period from January 1 of the current year to the Prospectus date	The last 12 months period from the Prospectus date	The last 36 months period from the Prospectus date	The last 60 months period from the Prospectus date	The last 3 Calendar Years		
					19...	19...	19...
TOTAL INVESTMENT RETURN (%)							
Investment Return After Adjusted for Marketing Charges (%)							
Operating Expenses (%)							
Portfolio Turnover							
Percentage of Taxable Income (%)							

- a. Total Investment Return is the ratio between the appreciation of the net asset value of one share or Unit in any period and the net asset value of one share or Unit at the beginning of the period, with the following provisions:
- 1) if a dividend distribution occurred in any period, the amount of dividend per share or Unit shall be converted to the number of shares or Units based on the net asset value per share or Unit at the time of the distribution. The number of shares or Units from this conversion will increase the number of shares or Units as a whole; and
  - 2) the net asset value of one share or Unit at the beginning of the period is multiplied by the number of shares or Units before the distribution of the dividend or cash, while the net asset value at the end of the period is multiplied by the number of shares or Units after the distribution of the dividend or cash.
- b. Investment Return Adjusted for Marketing Charges is the ratio between the appreciation (or depreciation) of the net asset value of one share or Unit in the period and the net asset value at the beginning of the period; with the net asset value being adjusted for

marketing and redemption fees, according to the following provisions:

- 1) the net asset value of one share or Unit at the beginning of the period is increased by the amount of marketing (selling) fees paid by investor;
  - 2) the net asset value of one share or Unit at the end of the period is reduced by the amount of redemption fees paid by investor; and
  - 3) if there is a dividend distribution in that period, the number of shares or Units shall be adjusted as provided in the computation of total investment return.
- c. The Investment Fund Operating Expenses (as a percentage) in one year is the ratio between the operating expenses during the period and the average net assets value in that period. If the total expenses are indicated for a period of more or less than one year, these expenses must be multiplied by 12 then divided by the number of months during that period.
  - d. Portfolio Turnover in one year is the ratio between the lesser of the total sales or purchases of securities during the period and the average net asset value in that period. Percentage of Taxable Income is calculated by dividing income during the period that may be taxable to investors by the net operating income
2. The figures indicated in item 1 shall be presented in the form of a table in the Financial Highlights section of the annual report, and shall be audited by the independent accountant that has audited the financial statements.
  3. The Financial Highlights section shall include the following statement: The purpose of this table is only to help you understand the past performance of the Investment Fund, but should not be regarded as an indication of future performance.