

This translation is for the convenience of those unfamiliar with the Thai language.

Please refer to the Thai text for the official version

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**AIMC logo**

**Notification of the Association of Investment Management Companies**

**No. SorJorKor.Ror. 4/2566**

**Thai ESG Fund Purchases and Transfers, Process and Confirmation Documents to Unitholders**

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Asset management companies managing Thai ESG funds must have processing systems and report-generating systems to output and deliver reports to unitholders who invest in these funds, and such systems must be compatible with associated redemption systems. Furthermore, the report-generating systems must output and deliver transaction reports to unitholders who redeem units, in accordance with guidelines and procedures prescribed by the AIMC and subsequently approved by the Securities and Exchange Commission, while operating on the same guidelines and standards. By virtue of clause 25 of the regulation of the Association of Investment Management Companies, the board of directors of the Association of Investment Management Companies hereby issue guidelines as follows (except if stated otherwise by the SEC, Revenue Department, or relevant authorities):

Clause 1 Terms used in this notification

"Association" refers to the Association of Investment Management Companies.

"Member" refers to a company which is a member of the Association of Investment Management Companies licensed to operate a mutual fund management business.

"Thailand ESG Fund (Thai ESG)" refers to the Thailand sustainability funds according to the notification of the Capital Market Supervisory Committee regarding investment specifications of Thai ESG funds.

"Date of investment" refers to the date of each transaction when a unitholder purchases a Thai ESG fund. For incoming transfers from a Thai ESG fund, use the date when the unitholder receives ownership of the Thai ESG fund units by each transfer transaction.

Clause 2        When managing Thai ESG funds, member companies shall record each unitholder's investments according to methodology that facilitates computation of tax privileges as required by the Revenue Department. For example, each unitholder's investment activity must be recorded distinctly by transaction date. When the unitholder makes an outbound transfer, the member company must calculate the cost and financial benefits earned; the transaction is deducted from the balance of holdings on a First In First Out (FIFO) basis.

Clause 3        The Statement of Investment or Transfer Confirmation Note for Thai ESG funds that member companies send to unitholders should at least have contents similar to the sample purchase confirmation note for Thai ESG funds and the sample transfer confirmation note for Thai ESG funds that AIMC provides on its website.

Clause 4        This notification shall be effective 6 December 2023 onwards.

Notification issued 6 December 2023

-signature-

(Mrs. Chavinda Hanratanakool)

Chairman

Association of Investment Management Companies



