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

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

# Confirmation of Transfer of Thai ESG Fund Units In Compliance with Securities Laws

Seller of Units		Company Limited	Number
Tax ID Number			
Address			
Name of Thai ESG Fund			Tax ID Number
Unitholder Name			
Date of Transfer			
Transfer to (Name of Asset Manag	gement Company)		
Transfer to (Name of Thai ESG Fur	nd)		
Details About the Transfer			
Date of Investment	Investment Amt (Cost)	Benefits	Net Total Transfer
l certi	fy that the information and fi	gures shown are correct ar	nd truthful in all respects.
	Signed	Authorized	Person Company

### Statement of Investment in Thai ESG Fund Units

### In Compliance with Securities Laws

Seller of Units		Company Limited	Number
Tax ID Number			
Address			
Name of Thai ESG Fund			Tax ID Number
Unitholder Name		Surname	
ID Number			
Address			
	<del></del>	T	<del></del>
Description	Investment Amount (Cost)	Benefits	Total
Beginning Balance			
Incoming Transfers During Year			
Purchases During Year			
Outgoing Transfers During Year			
Redemptions During			
Benefits Earned During Year			
Ending Balance			
Details in Attached Documents (if a	iny)		
Value Amount of Purchases of Thai	ESG fund		
	Value Amount		
	o obtain annual tax deduction, accor emed during the year considered pa		
I certify t	that the information and figures show	wn are correct and truthful	in all respects.
Siį	gned//////		Company Seal
	(Date Statement Is	sued)	(if any)