

As the Thai ESGX Fund offers tax benefits, it has specific investment characteristics and conditions that investors must comply with to be entitled to such benefits. Investors are thus advised to study the investment manual thoroughly before making any investment decisions.

In making a subscription and/or a switch-in transaction to units of the Thai ESGX Fund, I acknowledge the information regarding tax benefits, conditions for subscribing and/or switching into the Thai ESGX Fund, as well as the consequences of non-compliance with the fund's conditions, as outlined in the investment manual, summarized as follows:

1. Benefits and Holding Periods

Tax Deduction Limit 1 (New Investments)		Tax Deduction Limit 2 (Switching from LTF Funds)	
Investment Amount and Deduction Limits			
<u>2025</u> (May 2 – June 30 only): Up to 30% of assessable income, capped at 300,000 Baht per year. / <u>Separate</u> from other tax-deductible funds.		<u>Investment Conditions</u> <ul style="list-style-type: none">All LTF units across all AMCs must be switched, based on unit count as of 11 Mar 2025.Switching is allowed <u>only from May 13 – 30 Jun 2025</u>. <u>Deduction Limits:</u> <p>Based on the total value switched from LTF funds, tax deductions are spread across 2025–2029 as follows:</p> <ul style="list-style-type: none"><u>2025</u>: Up to THB 300,000 Baht.<u>2026 - 2029</u>: Up to 50,000 Baht per year, with equal annual deductions.	
<u>2026</u> : Up to 30% of assessable income, capped at 300,000 Baht per year. / <u>Combined</u> with Thai ESG fund deduction limit			
<u>2027 – 2032</u> : Up to 30% of assessable income. / <u>Combined</u> with Thai ESG fund deduction limit (currently capped at 100,000 Baht)			
Investment Holding Periods			
<ul style="list-style-type: none">Investments in 2025–2026: Must be held for <u>5 years</u> from the date switched into Thai ESGX (counted day-to-day).<u>Investments in 2027–2032</u>: Must be held for <u>8 years</u> from the date switched into Thai ESGX (counted day-to-day). <p><i>Continuous annual investment is not required for either period.</i></p>		<ul style="list-style-type: none">Must be held for <u>5 years</u> from the date switched into Thai ESGX (counted day-to-day).No requirement for continuous investment, as switching is allowed only during the specified period, <u>13 May – 30 Jun 2025</u>.	

2. Use of Tax Benefits from Switching Units of Long-Term Equity Funds (LTF) to Thai ESGX Fund and the Consequences of **Non-Compliance**

- Eligible LTF units for switching to Thai ESGX are those held as of 11 March 2025 (both tax-privileged and non-tax-privileged units), while unit holders must not redeem or switch such LTF units, whether within the same asset management company (AMC) or across AMCs from 12 March 2025, onward.
- Unit holders wishing to claim the tax benefits must switch all eligible LTF units, from all funds and AMCs to the Thai ESGX Fund. Switching may be carried out progressively but must be completed by 30 June 2025, but the partial switching is not permitted.
- Investors must hold the Thai ESGX Fund units for 5 years on a calendar-day basis, starting from the date of switching LTF units into Thai ESGX.
- The transfer of LTF investment units to Thai ESGX units is eligible for a tax deduction based on the transferred amount, up to a maximum of 500,000 Baht. (For the 2025 tax year, the deductible amount shall not exceed 300,000 Baht. For the 2026 – 2029 tax years, the remaining amount exceeding 300,000 Baht shall be equally divided and deducted each tax year, with a maximum of 50,000 Baht per year.) However, any investment amount exceeding 500,000 Baht, although not eligible for a tax deduction, must still be held for a period of 5 years on a calendar-day basis from the date of transfer from LTF to Thai ESGX units.
- Failure to properly switch all eligible LTF units to the Thai ESGX Fund as per the prescribed conditions or redeeming Thai ESGX Fund units before completing the 5-year holding period, will result in the forfeiture of tax benefits. The investor will be required to repay any exempted tax amount and may also be liable to penalties under the Revenue Department's laws and regulations. Any capital gains from redemption must be included in taxable income calculation.
- After 30 June 30, 2025, once the Thai ESGX Fund is closed for subscription, the fund will reopen for subscription in 2026. Investors may then invest and claim tax benefits, provided that the total tax-deductible investment in the Thai ESGX and Thai ESG funds combined does not exceed 30% of assessable income and is capped at 300,000 Baht.

I acknowledge that the information presented in this document is preliminary. I have studied the fund's prospectus, including the associated risks and investment disclaimers, and I hereby agree to be bound by all specified terms and conditions.

Signature of Unit Holder.....

Date.....