

Risk Level : 6

Low High

Foreign Investment Policy

Yes

Foreign exchange rate hedging

According to the discretion of fund manager

Fund Type	Equity Fund/ SRI Fund /Thailand ESG Extra Fund		
Fund Tenor	Not Defined	Customer Suitability Score	4 High Risk
Fund Size	THB 1,000 million (Greenshoe 15%)	FX Risk	Yes
IPO	2 – 8 May 2025 Only for "New Investment Class: Class N" <i>7 May 2025 is the last day to receive cheques and 8 May 2025 to receive cash or bank transfers only.</i>		
Inception Date	9 May 2025 (Tentative)		
Investment Policy	The fund will invest in or hold equity securities or common stocks of companies listed on the Stock Exchange of Thailand (SET) on the main board or "mai" board, selected by SET or other organizations recognized by the SEC for their outstanding environmental (Environment) or sustainability (Environmental Social and Governance: ESG) characteristics. The fund will also invest in stocks that disclose information about greenhouse gas emissions, management plans, and targets to achieve Thailand's greenhouse gas reduction goals, with verification by an auditor recognized by the SEC. Such stocks must have either a policy to pay dividends or history of a consistent dividend payments. On average, at least 80% of the fund's NAV over the fiscal year will be invested in these securities. The fund will invest in foreign countries on average not exceeding 20% of the fund's NAV.		
Dividend Policy	Yes (consider paying approximately once per year, but not more than 12 times per year.) The dividend payment conditions are as specified in the prospectus.		
Investment Currency	THB.		
Hedging Policy	According to the discretion of fund manager		
Benchmark	SET High Dividend 30 Total Return Index 100%		
Suitable for	<ul style="list-style-type: none"> ◆ Investors who want to save money in the long-term and receive tax benefits from investing in Thailand ESG Extra Fund. The investment in this fund can be used for income tax deduction. Investors must comply with the rules, procedures, and conditions of the Revenue Department and / or the related agencies. ◆ Investors who want to find opportunities to get returns from investment in equities with selected companies that have outstanding environmental, social, and governance (ESG) by accepting the volatility and risk of investing in equity securities. ◆ Investors who can accept fluctuations of the stock prices that may increase or decrease the value of investment and loss. ◆ Investors who can invest in the long term and expected long-term returns better than investing in debt securities. ◆ Suitable for individual investors who want to get income from capital gain and total return 		
Strength	<ul style="list-style-type: none"> ◆ Actively invest in quality, dividend-focused Thai stocks, aiming to outperform the benchmark index (SET HD TRI) in the long term through ESG Integration in the investment process. ◆ PRINCIPAL SEQTESGX is managed by an experienced Thai equity investment team, recognized in the Best Thai Equity Fund Award¹ for two consecutive years (2024–2025). ◆ Disciplined investment process combining top-down macro analysis and bottom-up stock selection using the FMV framework — Fundamental, Momentum, and Valuation — alongside internal ESG scoring. Investments are made only in securities with attractive FMV and ESG ratings. ◆ Eligible for tax deduction up to THB 800,000 under the Thai ESG Extra scheme: New investments in TESGX can receive tax deductions up to 300,000 THB, and transfers from LTF can invest up to another 500,000 THB (refer to Thai ESG Extra conditions). 		

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Fund Features

After IPO

Subscription Period	13 May – 30 June 2025 from bank business hours to 3.30 PM. (Open for both "New Investment Class (Class N)" and "Original Investment Class (Class O)") <u>New Investment Class (Class N)</u> : Accepting orders from 13 May - 30 June 2025, from the start of business hours until 3:30 PM <u>Original Investment Class (Class O)</u> : Accepting orders from 13 May – 30 June 2025, from the start of business hours until 3:30 PM, only from LTF funds managed by the company. And investors must submit the switching order in advance according to the schedule specified by the management company in the attached documents.
Switching Period	Starting from 1 July 2025 onwards, the management company will allow switching in from other management companies into the fund, on every business day from start of business hours until 3:30 PM. <u>New Investment Class (Class N)</u> : Switching into the fund will only be accepted from ThaiESGX funds that are "New Investment Class". <u>Original Investment Class (Class O)</u> : Switching into the fund will only be accepted from ThaiESGX funds that are "Original Investment Class (investments received from switching from LTF funds)". Initially, the management company was not yet open for switching out and will start accepting switching out orders from the first business day of January 2026 onwards, on every business day from business hours until 3:00 PM
Redemption Period	From 2 – 16 May 2025, no redemption orders accepted. From 19 May 2025 onwards, redemption orders accepted on any business day from the start of business hours until 3:00 PM *If the date falls on a holiday, it will be postponed to the next business day.
Redemption Payment Date	Within 5 Business days after redemption date (Currently T+3) (CIMBT / SCB / KBANK / BAY / BBL / LHBANK/ KK/ TTB)
Minimum Subscription and Next Subscription	<u>New Investment Class (Class N)</u> : 1,000 THB. <u>Original Investment Class (Class O)</u> : Not Defined
Minimum Redemption	<u>New Investment Class (Class N)</u> : Not Defined <u>Original Investment Class (Class O)</u> : Not Defined
Fee & Expenses charged to the Unitholders (% of Unit Value)	
Front-end Fee & Switching-in Fee	Not exceeding 2.14% (Waived)
Back-end Fee & Switching-out Fee	Not exceeding 1.07% (Waived)
Brokerage Fee	Not exceeding 0.54% (Waived) Fee included VAT
Fee & Expenses charged to the Fund (% of NAV)	
Management Fee	Not exceeding 2.14% p.a. (Actual Charge 1.8725% p.a.)
Trustee Fee	Not exceeding 0.33% p.a. (Actual Charge 0.0214% p.a.)
Registrar Fee	Not exceeding 0.54% p.a. (Actual Charge 0.321% p.a.) Fee included VAT

Managed by

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Schedule of Advance Switching Orders from LTF

Submission date of advance switching order from LTF (Source Fund)	Order Acceptance Date (Destination Fund)
13 – 16 May 2025	16 May 2025
19 – 23 May 2025	23 May 2025
26 – 30 May 2025	30 May 2025
4 – 6 June 2026	6 June 2026
9 - 13 June 2026	13 June 2026
16 - 20 June 2026	20 June 2026
23 - 30 June 2026	30 June 2026

The Management Company reserves the right to accept the switching in orders from the Long Term Equity Fund (LTF) under the management of the Management Company only.

¹PRINCIPAL SEQTESGX is managed by a specialist investment team who were honored with the Best Thai Equity Fund award for the Principal Dividend Equity Fund at the Money & Banking Awards for two consecutive years (2024–2025). The Principal Dividend Equity Fund was also received a 5-star rating from Morningstar (February 2025)

- Investors should understand fund features, investment conditions, Risk & Return Profile before investing.
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 - Investment in Investment Units is not a deposit and there is a risk of investment, investors may receive more or less return than the initial investment. Therefore, investors should invest in this fund when seeing that investing in this fund suitable for investment objectives of investors and investors accept the risk that may arise from the investment.
 - In an unusual situation, unitholders may not be able to redeem the investment units or may receive the redemption money later than the period that specified in the prospectus.
 - The fund may invest in derivatives for hedging purpose depends on Fund Manager decision, investors may receive gains or losses from the foreign exchange or may receive the money less than the initial investment.
 - Past performance does not guarantee future results.
 - In case of unitholder prefer to switch from LTF units to Thailand ESG Extra Fund. The unitholder must switch all of their LTF units in order to be eligible for the tax privileges.
 - Investors should study information about investment conditions and requirements of investing in the Thailand ESG Extra Fund which are in accordance with guidance from the Revenue Department.
 - Investors should study and understand the information in the Fund Prospectus / Fund Factsheet and keep them for future reference. If you have questions, please ask the investor contact for clarification and to understand before buying the investment unit.
 - Investors should carefully review the tax privileges specified in the investment handbook. Failure to comply with the investment conditions will result in the ineligibility for tax benefits and the need to return any previously granted tax benefits. Exceptions may apply if other laws or related announcements state otherwise.
 - For investments made between 2 May – 30 June 2025 (for New Investment Class), investors may be eligible to claim a tax deduction from Thailand ESG Extra Fund of up to 30% of assessable income, must not exceed 300,000 baht for the tax year. The unitholders must be held for no less than 5 years from the date of purchase, except in cases of disability or death. The tax exemption is subject to the rules, procedures, and conditions prescribed by the Director-General of the Revenue Department.
 - For investments made from the first business day of 2026 (for Tax Benefit Class), investors may be eligible to claim a tax deduction from Thailand ESG Extra Fund of up to 30% of assessable income, This, when combined with the deduction for purchasing investment units in Thailand ESG Fund, must not exceed 300,000 baht for the tax year.
 - For the purchase of investment units in 2026: The unitholders must be held for no less than 5 years from the date of purchase and
 - For the purchase of investment units between 2 January 2027 – 31 December 2032: The unitholders must be held for no less than 8 years from the date of purchase.
- except in cases of disability or death. The tax exemption is subject to the rules, procedures, and conditions prescribed by the Director-General of the Revenue Department.

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- For switching order from The Long Term Equity (LTF) into The Thailand ESG Extra Fund (for Original Investment Class) from 13 May – 30 June 2025, investors may be eligible to claim a tax deduction equal to the value of the switching investment units, but not exceeding 500,000 baht, for the following periods:
 - For tax year 2025 is exempted from income tax only on the amount not exceeding 300,000 baht.
 - For tax year 2026 to tax year 2029, income tax exemption is only for the amount exceeding 300,000 baht but not exceeding 500,000 baht, with an equal amount of exemption for each tax year. The income earner must hold investment units for at least 5 years from the date the income earner notifies their intention.
- The unitholders must be held for no less than 5 years from the date of notified their intention, except in cases of disability or death. The tax exemption is subject to the rules, procedures, and conditions prescribed by the Director-General of the Revenue Department.

Disclaimer

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