

FIRST SUPPLEMENTARY PROSPECTUS OF TA ASIA INCOME ESG BOND

(formerly known as TA Flexible Asian Bond Fund)

This First Supplementary Prospectus of TA Asia Income ESG Bond dated 24 June 2026 (“First Supplementary Prospectus”) must be read together with the Prospectus of TA Asia Income ESG Bond dated 1 November 2025 (“Prospectus”).

Manager : **TA Investment Management Berhad**
(Registration Number: 199501011387 (340588-T))

Trustee : **CIMB Commerce Trustee Berhad**
(Registration Number: 199401027349 (313031-A))

The date of constitution of the TA Asia Income ESG Bond is 5 March 2020.

TA ASIA INCOME ESG BOND IS A QUALIFIED SUSTAINABLE AND RESPONSIBLE INVESTMENT (SRI) FUND UNDER THE GUIDELINES ON SUSTAINABLE AND RESPONSIBLE INVESTMENT FUNDS.

INVESTORS ARE ADVISED TO READ AND UNDERSTAND THE CONTENTS OF THE PROSPECTUS AND THIS FIRST SUPPLEMENTARY PROSPECTUS. IF IN DOUBT, PLEASE CONSULT A PROFESSIONAL ADVISER.

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Responsibility Statements

This First Supplementary Prospectus has been reviewed and approved by the directors of TA Investment Management Berhad and they collectively and individually accept full responsibility for the accuracy of the information. Having made all reasonable enquiries, they confirm to the best of their knowledge and belief, that there are no false or misleading statements, or omission of other facts which would make any statement in this First Supplementary Prospectus false or misleading.

Statements of Disclaimer

The Securities Commission Malaysia has authorised the TA Asia Income ESG Bond (“Fund”) and a copy of this First Supplementary Prospectus has been registered with the Securities Commission Malaysia.

The authorisation of the Fund, and registration of this First Supplementary Prospectus, should not be taken to indicate that the Securities Commission Malaysia recommends the said Fund or assumes responsibility for the correctness of any statement made, opinion expressed or report contained in the Prospectus and this First Supplementary Prospectus.

The Securities Commission Malaysia is not liable for any non-disclosure on the part of TA Investment Management Berhad, the management company responsible for the said Fund and takes no responsibility for the contents in this First Supplementary Prospectus. The Securities Commission Malaysia makes no representation on the accuracy or completeness of this First Supplementary Prospectus, and expressly disclaims any liability whatsoever arising from, or in reliance upon, the whole or any part of its contents.

INVESTORS SHOULD RELY ON THEIR OWN EVALUATION TO ASSESS THE MERITS AND RISKS OF THE INVESTMENT. IF INVESTORS ARE UNABLE TO MAKE THEIR OWN EVALUATION, THEY ARE ADVISED TO CONSULT PROFESSIONAL ADVISERS.

Additional Statements

THE FUND MAY DECLARE DISTRIBUTION OUT OF CAPITAL AND THE CAPITAL OF THE FUND MAY BE ERODED. THE DISTRIBUTION IS ACHIEVED BY FORGOING THE POTENTIAL FOR FUTURE CAPITAL GROWTH AND THIS CYCLE MAY CONTINUE UNTIL ALL CAPITAL IS DEPLETED.

Investors should note that they may seek recourse under the *Capital Markets and Services Act 2007* for breaches of securities laws including any statement in this First Supplementary Prospectus that is false, misleading, or from which there is a material omission; or for any misleading or deceptive act in relation to this First Supplementary Prospectus or the conduct of any other person in relation to the Fund.

This First Supplementary Prospectus does not constitute an offer or solicitation to anyone in any jurisdiction in which such offer or solicitation is not authorized or to any person to whom it is unlawful to make such offer or solicitation.

The Fund will not be offered for sale in the United States of America, its territories or possessions and all areas subject to its jurisdiction, or U.S. Person(s), except in a transaction which does not violate the securities laws of the United States of America. Accordingly, investors may be required to certify that they are not U.S. Person(s) before making an investment in the Fund.

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Additional Disclosures on Personal Information

Investors are advised to read and understand the full personal data or information related disclosures which will be given to you together with the application form before purchasing Units of the Fund. The said disclosures consist of, but is not limited to, TA Investment Management Berhad being entitled to transfer, release and disclose from time to time any information relating to the Unit Holders to any of TA Investment Management Berhad's parent company, subsidiaries, associate companies, affiliates, delegates, service providers and/or agents (including any outsourcing agents and/or data processors) for any purpose on the basis that the recipients shall continue to maintain the confidentiality of information disclosed as required by laws, regulations or directives, regulatory agency, government body or authority, or in relation to any legal action to any court.

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Unless otherwise provided in this First Supplementary Prospectus, all the capitalised terms used herein shall have the same meanings ascribed to them in the Prospectus.

This First Supplementary Prospectus is issued to inform investors that:

- The definition of “Target Fund’s Prospectus” has been updated.
- The information relating to the risk mitigation has been updated.
- The information relating to the investment policy of the Target Fund has been amended.
- The information relating to the sustainable investing of the Target Fund has been updated.
- The information relating to the switching fee has been updated.
- The information relating to the valuation of the Fund has been updated.
- The information relating to the business centre of the Manager has been updated.

A. Amendment to “Definition” from pages 1 to 4 of the Prospectus

The definition of “Target Fund’s Prospectus” is hereby deleted and replaced with the following:-

Target Fund’s Prospectus	The prospectus for the Target Fund dated April 2026 as may be amended and/or supplemented from time to time.
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B. Amendment to “Section 1.15 – Risk Mitigation” on page 22 of the Prospectus

The information relating to risk mitigation is hereby deleted and replaced with the following:-

1.15 Risk Mitigation

As this is a feeder fund, we do not employ risk management strategy on the portfolio of the Target Fund. The risk management strategies and techniques employed will be at the Target Fund level, where the Investment Manager combines financial techniques and instruments to manage the overall risk of the Target Fund’s portfolio including diversification in terms of its exposure to various countries, industries and sectors. The Manager will regularly monitor, review and report investment matters of the Fund to the persons or members of a committee undertaking the oversight function of the Fund.

The Manager will stay invested in the Target Fund as long as the Target Fund’s investment objective and strategies will enable the Fund to meet its investment objective. Nevertheless, during adverse market conditions, the Manager may take a temporary defensive position which may be inconsistent with the Fund’s strategy by reducing its investment in the Target Fund and increase the Fund’s liquidity level by investing in Liquid Assets to safeguard the Unit Holders’ interest, provided that the Fund maintains at least two-thirds (2/3) of its NAV in investments (Target Fund and/or Liquid Assets) that are subject to ESG considerations at all times, including the circumstances where the Investment Manager employs temporary defensive position at the Target Fund level. To avoid suspension of the Fund, the Fund will hold adequate Liquid Assets (up to 15% of the Fund’s NAV) and if the Liquid Assets are insufficient to meet redemption requests, the Manager may seek temporary financing if it is in the best interests of Unit Holders. If the Manager is of the view that they have exhausted all possible avenues to avoid a suspension of the Fund, the Manager may as a last resort, in consultation with the Trustee and having considered the interests of the Unit Holders, suspend the redemption of Units where it is impractical for the Manager to calculate the NAV of the Fund due to the Manager being unable to determine the market value or fair value of its investment in the Target Fund. Please note that during the suspension period, there will be no NAV per Unit available and hence, any application for subscription, redemption or switching of Units received by the Manager during the suspension period will only be accepted and processed on the next Business Day after the cessation of the suspension. Unit Holders will be notified of the suspension and when the suspension is lifted.

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For the purposes of the Fund's investment in derivatives for hedging purposes, the global exposure will be calculated using commitment approach to ensure it does not exceed the Fund's NAV. The global exposure of the Fund to derivatives is calculated as the sum of the:

- (a) absolute value of the exposure of each individual derivative not involved in netting or hedging arrangements;
- (b) absolute value of the net exposure of each individual derivative after netting or hedging arrangement; and
- (c) the values of cash collateral received pursuant to the reduction of exposure to counterparties of OTC derivatives.

C. Amendment to “Section 2.7 – Objective and Investment Policy of the Target Fund” from pages 24 to 25 of the Prospectus

The second paragraph relating to the portfolio holdings of the Target Fund is hereby deleted and replaced with the following:-

Specifically, the Target Fund invests at least 80% of net assets in bonds of issuers that are located, or do most of their business, in Asia. Bond investments may include the following up to the stated percentages of net assets:

- perpetual bonds: 50%
- subordinated bonds: 20%
- contingent convertible bonds (CoCos): 10%
- below investment grade bonds: 50%¹
- bonds issued in China, either through China Interbank Bond Market (“CIBM”) or Bond Connect: 20%
- non-USD bonds denominated in a local currency: 20%
- Distressed Securities: 10%

D. Amendment to “Section 2.9 – Sustainable Investing of the Target Fund” from pages 26 to 33 of the Prospectus

- (i) The information relating to the overview of Amundi's responsible investment policy is hereby deleted and replaced with the following:-

Overview of Amundi's Responsible Investment Policy

Since its creation, Amundi has made responsible investment as one of its founding pillars. Responsible investing is one of Amundi's core values and an essential component of Amundi's investment management approach.

Amundi's commitment to responsible investment relies on three (3) convictions:

1. The integration of ESG criteria in investment decisions is a driver of long-term financial performance;
2. Economic and financial actors carry, alongside governments and consumers, a responsibility towards society;
3. The acceleration of Amundi's ESG ambition is the first lever of growth for Amundi globally.

Amundi proprietary ESG analysis and rating methodology adopts a double materiality approach, as Amundi believes both sets of criteria are material when making investment decisions in the interests of Amundi's beneficiaries, with the aim to generate sustainable returns. This means that Amundi's ESG analysis aims at not only assessing the way ESG

¹ As from 18 May 2026 and replacing the previous maximum limit relating to below investment grade bonds which was set at 40%.

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factors can materially impact the value of companies, but also how companies can impact the environment and social matters or human rights, thereby having a material impact on the drivers of the economy and affecting the portfolios they manage.

- (ii) The table relating to the Amundi’s ESG criteria under sub-section of ESG analysis of corporate issuers is hereby deleted and replaced with the following:-

Amundi’s ESG criteria:

Environment	Social	Governance
Emissions & Energy	Health & Safety	Board Structure
Green Business	Working Conditions	Audit & Control
Clean Energy	Labour Relations	Remuneration
Green Car	Supply chain - Social	Shareholders' Rights
Green Chemistry	Product & Customer Responsibility	Ethics
Sustainable Construction	Bioethics	Tax practices
Responsible Forest Management	Responsible Marketing	ESG Strategy
Paper Recycling	Healthy Products	
Green Investing & Financing	Tobacco Risk	
Green Insuring	Vehicle Safety	
Water Management	Passenger Safety	
Biodiversity & Pollution	Responsible Media	
Packaging	Data Security & Privacy	
Supply Chain - Environment	Community involvement & Human Rights	
	Digital Divide	
	Access to Medicine	
	Financial Inclusion	
		17 Cross sector criteria
		21 Sector specific criteria

- (iii) The second paragraph relating to the ESG analysis of sovereign issuers is hereby deleted and replaced with the following:-

Amundi’s methodology relies on a set of about fifty (50) ESG indicators deemed relevant by Amundi ESG Research to address Sustainability Risks and Sustainability Factors, such as water stress, forced labor and corruption. Each indicator can weigh in several data points, coming from different sources, including open-source international databases (such as from the World Bank Group, the UN, etc.) and proprietary databases. Amundi has defined the weights of each ESG indicator contributing to the final Amundi sovereign ESG scores, and the respective E, S and G sub-components of the overall score. The indicators are sourced from an independent data provider.

- (iv) The information relating to Amundi’s Minimum Standards and Exclusion Policy under sub-section of integration of sustainability risks and opportunities by Amundi is hereby deleted and replaced with the following:-

1. Amundi’s Minimum Standards and Exclusion Policy

The Target Fund first applies Amundi’s Minimum Standards and Exclusion Policy (encompassed in Amundi’s Responsible Investment Policy), including the following rules:

- legal exclusions on controversial weapons (anti-personnel mines, cluster bombs, chemical weapons, biological weapons, depleted uranium weapons, non-detectable fragment weapons, laser weapons, inhumane or prohibited equipment, etc.);
- companies that seriously and repeatedly violate one (1) or more of the ten (10) principles of the UN Global Compact, without credible corrective measures

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- Principle 1: businesses should support and respect the protection of internationally proclaimed human rights; and
 - Principle 2: make sure that they are not complicit in human rights abuses.
 - Principle 3: businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
 - Principle 4: the elimination of all forms of forced and compulsory labour;
 - Principle 5: the effective abolition of child labour; and
 - Principle 6: the elimination of discrimination in respect of employment and occupation.
 - Principle 7: businesses should support a precautionary approach to environmental challenges;
 - Principle 8: undertake initiatives to promote greater environmental responsibility; and
 - Principle 9: encourage the development and diffusion of environmentally friendly Technologies.
 - Principle 10: businesses should work against corruption in all its forms, including extortion and bribery.
- the sectoral exclusions of the Amundi group on Fossil Fuels (thermal coal, and oil, gas & consumable fuels), Tobacco and Nuclear Weapons.

E. Amendment to “Section 3.4 – Switching Fee” on page 48 of the Prospectus

The information relating to the switching fee is hereby deleted and replaced with the following:-

3.4 Switching Fee

Administrative fee for a switching transaction from each Class may be imposed, subject to our discretion.

USD Class	MYR Class	AUD Hedged Class	SGD Hedged Class	MYR Hedged Class	RMB Hedged Class
USD25	-	AUD25	SGD25	-	RMB25

or such other lower amount as the Manager may decide from time to time.

Switching is treated as a redemption from a Class/Fund and an investment into another Class or TAIM's fund (or its classes of units). As such:

- (i) in addition to the switching fee, Unit Holders will be charged the difference between the sales charge of the Class/Fund and the sales charge of the Class or TAIM's fund (or its classes of units) to be switched into when switching from a Class/Fund with a lower sales charge to a Class or TAIM's fund (or its classes of units) with a higher sales charge; and
- (ii) Unit Holders will only be charged the switching fee but will not be charged the difference between the sales charge of the Class/Fund and the sales charge of the Class or TAIM's fund (or its classes of units) to be switched into when switching from a Class/Fund with a higher sales charge to a Class or TAIM's fund (or its classes of units) with a lower sales charge.

The Manager reserves the right to vary the terms and conditions of switching from time to time and the Unit Holders will be notified accordingly.

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F. Amendment to “Section 4.11.1 – Valuation of the Fund” on page 59 of the Prospectus

The first paragraph relating to the valuation of the Fund is hereby deleted and replaced with the following:-

The Fund will be valued on a daily basis, which is on the Valuation Day. The valuation of all assets and liabilities of the Fund will be carried out in a fair and accurate manner, at the valuation point.

G. Amendment to “Chapter 12 – List of TA Investment Management Berhad’s Office, Institutional UTS Advisers and Authorised Distributors” from pages 85 to 86 of the Prospectus

The information relating to the “Johor Bahru Business Centre” is hereby deleted and replaced with the following:-

Johor Bahru Business Centre	35-01, Jalan Molek 1/29 Taman Molek 81100 Johor Bahru Johor Tel: 07-361 1781
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H. Consent Statement

The Management Company has given its consent for the inclusion of its name and statement in the form and context in which they appear in this First Supplementary Prospectus and has not withdrawn such consent.