

## Appendix 1

### List of Amendments

1. The Fund will be renamed from *TA Flexible Asian Bond Fund* to *TA Asia Income ESG Bond* as the Fund has been qualified as a sustainable and responsible investment (“SRI”) fund under the Guidelines on Sustainable and Responsible Investment Funds.
2. With effect from 28 April 2025, the Target Fund has been renamed from *Amundi Funds - Asia Income ESG Bond* to *Amundi Funds - Asia Bond Income Responsible*.
3. The investment strategy of the Fund will be amended to the following:

The Fund seeks to achieve its investment objective by investing a minimum of 85% of the Fund's Net Asset Value (“NAV”) in the Target Fund and the remainder of the Fund's NAV will be invested in Liquid Assets.

The Fund is a qualified sustainable and responsible investment fund. As the Fund invests predominantly in the Target Fund, the Fund's investment in the Target Fund will therefore be subjected to the Environmental, Social and Governance (“ESG”) considerations. Please refer to Section 2.8 Management Process of the Target Fund and Section 2.9 Sustainable Investing of the Target Fund for further details.

For the Fund's investment in Liquid Assets, the Manager will identify and select money market instruments and deposits based on the issuer's or the financial institution's ESG score, as the case may be. The ESG scores are derived based on the Manager's internal ESG process:

- Analyse the sustainability reports from annual reports issued by the issuers or financial institutions;
- Conduct ESG assessment by evaluating environment, social and/or governance parameters to calculate an ESG score. This assessment uses minimum of fifteen (15) metrics (“metrics”), which may include indicators such as energy consumption, carbon dioxide emission, women's participation in management and separation of executive power among board of directors. Each issuer or financial institution is evaluated against these metrics using either (i) quantitative data, such as emission levels or percentage of women in leadership; or (ii) qualitative information, such as governance policies and sustainability practices. Each metric is scored on a scale from 0 to 5 based on performance. The sum of the scores from the three (3) segments (environment, social and governance) will be divided by the total scores to get a percentage of the ESG score. This percentage is then converted into a 1 to 5 star rating, using predefined score ranges. The Manager will then rank the issuers or the financial institutions based on their star-rating ranging from 1 to 5 (with 1 representing the lowest ESG score, 5 representing the highest ESG score and 3 representing the average ESG score); and
- All issuers or financial institutions must meet an internal minimum score of three (3) and above and further filtering will be conducted based on fundamental analysis such as valuation, return on equity, cash flows, etc., before it being included in the investment universe for the Fund.

In addition to the Manager's internal ESG score, the Manager may use ESG score from any third party data provider such as Bloomberg to assist in the ESG screening process as part of the portfolio constructions.

The Fund may employ currency hedging strategies to hedge the foreign currency exposure to manage the currency risk of the Classes which are not denominated in the Base Currency. The Fund's use of financial derivatives for hedging purposes will not be subject to the ESG screening methodology.

The Manager will continuously monitor the Fund's investments to ensure that the Fund maintains at least two-thirds (2/3) of its NAV in investments which are subject to the above ESG considerations at all times. The Manager will receive regular reports from the Investment Manager as part of its monitoring of the Fund. In the event the Fund's investment becomes inconsistent with its investment