

(UNOFFICIAL TRANSLATION)

Readers should be aware that only the original Thai text has legal force and that this English translation is strictly for reference.

Notification of the Office of the Securities and Exchange Commission

No. Sor Mor. 17/2568

Re: Determination of Fees for Filing Reports on the Offering of  
Green Bonds, Social Bonds, Sustainability Bonds,  
and Sustainability-Linked Bonds

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By virtue of Section 19(3) of the Securities and Exchange Act B.E. 2535, as amended by the Securities and Exchange Act (No. 4) B.E. 2551, the Office of the Securities and Exchange Commission hereby issues the following regulations:

**Clause 1** Any company that files a report on the offering of any instrument with the following characteristics between 1 June 2025 and 31 May 2028 shall pay a filing fee at the rate of 0 Baht:

- (1) Green bonds
- (2) Social bonds
- (3) Sustainability bonds
- (4) Sustainability-linked bonds

For filing a report on any instrument under (1), (2), and (3), the report shall specify information on the application of the Thailand Taxonomy or the ASEAN Taxonomy in the project selection process and shall include an opinion or certification from an independent external review provider that the application complies with the referenced taxonomy.

For the purpose of Paragraph 1, such instruments shall mean bonds, debentures, bills, or sukuk, as the case may be.

**Clause 2** This Notification shall come into force on 1 June 2025.

Notified this 26<sup>th</sup> day of May 2025.

(Pornanong Budsaratagoon)

Secretary-General

Office of the Securities and Exchange Commission