

## Checklist: Change in Accounting Policy / Change in Accounting Period

- **Information to be disclosed**

	Check (✓)
<b>Change in Accounting Policy</b>	
1. Date of the Board of Directors' resolution.	
2. Explanation of the account reporting based on the old and new financial reporting standards.	
3. Explanation of the reasons for the change.	
4. Impact on the Fund's financial statements.	
• Specify the accounting period(s) affected and explain the differences in the relevant figures in the financial statements (Statement of Financial Position, Statement of Income, and Statement of Cash Flows), by comparing the amounts before and after the change in accounting policy.	

<b>Change in Accounting Period</b>	
1. Date of the Board of Directors' resolution.	
2. Specify the ending date of the previous accounting period and the new accounting period, including the effective date of the new accounting period <sup>1</sup>	
3. Related actions undertaken, such as obtaining approval from the unitholders' meeting.	

- **Template for Disclosure to the Stock Exchange of Thailand (SET)**

Example Headline	Template
Notification of Change in the Fund's Accounting Policy	Other
Notification of Change in the Fund's Accounting Period	Other

### Reference

Regulations of the Stock Exchange of Thailand Re: Listing, Disclosure of Information and Delisting of Investment Trust Units B.E. 2558 (2015)

Regulations of the Stock Exchange of Thailand Re: Disclosure of Information and Other Acts of a Property Fund B.E. 2561 (2018)

Regulations of the Stock Exchange of Thailand Re: Listing and Delisting of Investment Units and Disclosure of Information of Infrastructure Fund, 2011