

檔 號：  
保存年限：

## 宏利證券投資信託股份有限公司 函

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受文者：滙豐(台灣)商業銀行股份有限公司

發文日期：中華民國113年4月15日

發文字號：宏投字第1130000046號

速別：普通件

密等及解密條件或保密期限：

附件：(0000046\_20240415安本基金股東通知信\_原文版.pdf、0000046\_20240415安本基  
金股東通知信\_中譯版.pdf、0000046\_附件\_安本基金-新興市場債券基金清單.xlsx)

主旨：僅通知本公司總代理之「安本基金—新興市場債券基金」  
(原名稱：安本標準—新興市場債券基金)(本基金主要  
係投資於非投資等級之高風險債券)將變更投資目標及政  
策，相關變更將反映於中華民國113年5月16日生效之基金  
公開說明書及投資人須知。相關事宜為如下說明，敬請查  
照。

說明：

- 一、本公司總代理之「安本基金—新興市場債券基金」(原名  
稱：安本標準—新興市場債券基金)(本基金主要係投資  
於非投資等級之高風險債券)之投資目標及政策將變更，  
本基金將依據ESG因素及社會規範進行負面篩選。此外，  
具有最高ESG風險之證券將透過abrdn之ESG House Score及  
量化與質化輸入及資產類別特定篩選以進行篩選。最後，  
本基金將於本基金新的投資目標及政策中訂定明確之投資  
組合ESG目標。透過採用此種方法，本基金承諾將至少10%





有限公司、法商法國巴黎人壽保險股份有限公司台灣分公司、台灣人壽保險股份  
有限公司、國泰人壽保險股份有限公司、安達國際人壽保險股份有限公司、遠雄  
人壽保險事業股份有限公司

副本：

總經理 馬瑜明

裝

訂



線



金將於本基金新的投資目標及政策中訂定明確之投資組合 ESG 目標。透過採用此種方法，本基金承諾將至少 10% 用於永續投資。

安本基金 - 世界資源股票基金 (原名稱：安本標準 - 世界資源股票基金)

本基金投資策略之變更旨在藉由聚焦於間接投資礦業及相關價值鏈（主要由於此等產業用於支持潔淨能源轉型之技術，預期此等產業需求將會增長）以使現行策略符合潮流。本基金之重新定位旨在使投資人自此種需求轉變中受益，abrdn 相信此種需求轉變將為該等投資人帶來卓越之長期報酬。

本基金將提供投資人投資符合未來礦業主題之公司之機會，該主題被界定為為潔淨能源轉型技術所仰賴之原物料之開採及加工；及實現此等轉型之初始及用後處理技術。透過採用此種方法，本基金將至少具有 20% 之永續投資。

為符合上述變更，安本基金 - 世界資源股票基金（原名稱：安本標準 - 世界資源股票基金）將於生效日更名為安本基金 - 未來礦業基金（abrdn SICAV I - Future Minerals Fund）。

作為本基金變更之一環，I 及 X 類股之投資管理費用將調整為 0.75%（於現行 1% 之基礎上減少 0.25%）。其餘類股之費用將維持不變。

此等變更將使得投資組合更為集中，特別聚焦於未來礦業主題，使本基金之風險概況自 SRI 4 提高至 5。

投資經理仍為 abrdn Investments Limited。由於策略變更，將指派 abrdn Brasil Investimentos Ltd 為投資顧問，而 abrdn Inc 將不再擔任次投資經理。

**摘要**

本基金之 ESG 投資策略詳細資訊請參閱附件 1。

下表摘要本基金於生效日將進行之變更。其亦列出 SFDR 之分類及預估之再平衡成本，詳如下述。

基金名稱	估計之再平衡成本 (截至[2023年9月6日]估)	類別	SFDR 分類	
			現行分類	新分類



#### 4. 基金投資管理委任架構之更新

abrdn 已建立一套全球投資管理實體之網絡，管理機構透過該網絡取得主動投資建議及管理服務，以管理其基金。本基金受益於此全球投資顧問網絡之深度及互動，並享受具有當地專業知識及即時取得最新當地市場資訊之專業人員之優勢。投資經理負責依據既定之投資目標及政策對本基金之投資組合進行日常管理。

abrdn 致力於持續檢視其公開說明書及流程，以提升效率並提高透明度。因此，為了向投資人提供更高的靈活性、效率及增加透明度，將引進新的委任架構，此舉將使(i)管理機構得委任或解任屬於 abrdn 集團之投資經理，及(ii)投資經理得隨時委任或解任 abrdn 集團之其他實體協助投資組合管理，而毋庸如現行要求更新公開說明書並發布通知。

如有下列情況，則無須提前一個月通知：(1)此等委任不會對相關基金目前之管理方式產生重大影響，(2)不會向相關基金收取額外費用，因相關投資經理將自投資管理費用中支付任何新增實體之報酬，及(3)新增之實體為公開說明書中所揭露之現有 abrdn 集團之實體。自生效日起，股東將得於 [www.abrdn.com](http://www.abrdn.com) 網站「基金中心」項下取得其相關基金委任 abrdn 集團實體之最新資訊。

得委任之 abrdn 集團實體名單如下，並將併同實體之完整資訊，揭露於公開說明書之主要部分「管理與行政」乙節。

abrdn Investments Limited  
abrdn Investment Management Limited  
abrdn Inc.  
abrdn Hong Kong Limited  
abrdn Asia Limited  
abrdn Japan Limited  
abrdn Brasil Investimentos Ltda. (擔任投資顧問)

任何不屬於 abrdn 集團之受委任投資經理及/或投資顧問將繼續於公開說明書之相關基金說明及 [www.abrdn.com](http://www.abrdn.com) 網站揭露。與此等第三方實體相關之任何變更均將向投資人通知。

#### 5. 資料處理代理人

謹請注意，透過申購或購買本公司之股票，即表示您知悉並接受資料（包括相關之個人資料）將於公開說明書所述之投資服務及法律遵循義務之目的下進行處理，尤其是您的資料



(餘略)



除了排除門檻外，亦進行一套前瞻性的量化方向評估。該評估係基於內部研究，並著重於重要 ESG 因素，以於主權發行人充分處理其 ESGP 弱點且此並未反映於資料中時，允許其免於量化排除。

為提倡永續發展，若被排除之公司發行之綠色債券、社會債券或永續債券之收益可確認為具有正面環境或社會影響，本基金仍可投資於該等債券。

對於企業發行之債務及債務相關證券之投資，使用 abrdn ESG House Score 以量化識別及排除曝險於最高 ESG 風險之公司。此外，abrdn 採用與聯合國全球盟約、具爭議性武器、菸草製造及動力煤相關之公司排除名單。此等排除名單雖適用於公司層面，若被環境篩選排除之公司發行之綠色債券、社會債券或永續債券之收益可確認為具有正面環境影響，仍可投資於該等債券。

與發行人議合為 abrdn 投資流程及持續盡職治理計畫之一環。作為此流程之一環，若議合流程中認定高碳排放產業之公司雄心勃勃且具備可信之營運脫碳目標，則可將至多 5% 之資產投資於此等公司，以支持此等公司轉型到最終符合環境篩選之要求。

整體流程之詳情載於「新興市場債券提倡 ESG 投資方法」中，該方法係發布於 [www.abrdn.com](http://www.abrdn.com) 網站「基金中心」項下。

金融衍生性工具、貨幣市場工具及現金之投資可能不遵循此等方法。

如股份類別以基金基本貨幣以外之貨幣計價，則通常使用特定貨幣基準進行績效比較。此將是以另一種貨幣表示之本基金基準。

#### 4. 安本基金 - 未來礦業基金 (abrdn SICAV I – Future Minerals Fund)

本基金係 SFDR 第八條基金。更多資訊請參見「歐盟永續金融揭露規範—永續性風險整合」乙節。

##### 投資目標及政策

本基金的投資目標在於追求長期總報酬，以至少 70% 的基金資產投資於在全球證券交易所（包括新興市場）上市、符合未來礦業主題之各種規模公司之股票及股權相關證券，進而實現長期總報酬。

本基金得透過滬港通及深港通機制將至多 20% 之淨資產投資於大陸地區股票及股權相關證券。



如股份類別以基金基本貨幣以外之貨幣計價，則通常使用特定貨幣基準進行績效比較。此將是以另一種貨幣表示之本基金基準。

### abrdn SICAV I – World Resources Equity Fund

The change of the Fund's investment strategy is designed to modernise the existing strategy by focusing on investing indirectly in minerals, and the associated value chain, whose demand is expected to increase mainly driven by their use in technologies to support the clean energy transition. The repositioning of the Fund aims to allow investors to benefit from this demand shift that abrdn believe will drive superior longer term returns for those investors.

The Fund will provide investors with access to companies with alignment to the Future Minerals theme, which is defined as the extraction and processing of raw materials which clean energy transition technologies are reliant upon and the initial and post-use process technologies that enable this transition. Through the application of this approach the Fund will have a minimum of 20% in Sustainable Investments.

In line with the above changes, abrdn SICAV I – World Resources Equity Fund will change its name to abrdn SICAV I – Future Minerals Fund on the Effective Date.

As part of the Fund change, a revised Investment Management Fee will be implemented for the I and X Share Classes of 0.75% (reduction of 0.25% on current level of 1%). The fees of the other Share Classes will remain unchanged.

The changes result in a more concentrated portfolio with a specific focus on the Future Minerals theme resulting in an increase in the risk profile of the Fund from SRI 4 to 5.

The Investment Manager remains abrdn Investments Limited. As a result of the change in strategy, abrdn Brasil Investimentos Ltd will be appointed as an Investment Advisor and abrdn Inc will be removed as Sub-Investment Manager.

### Summary

Please refer to Appendix 1 for details of the ESG investment strategy of the Funds.

The following table summarises the changes to the Funds that will take place on the Effective Date. It also sets out the SFDR classification and estimated rebalancing costs as further described below.

Fund Name	Estimated rebalancing costs (% of AUM as at [6 September 2023])	Category	SFDR Classification	
			Current	New
abrdn SICAV I – Diversified Growth Fund	0.01%	Promoting ESG	Article 6	Article 8
abrdn SICAV I – Diversified Income Fund	0.01%	Promoting ESG	Article 6	Article 8
abrdn SICAV I – World Resources Equity Fund	0.69%	Promoting ESG	Article 6	Article 8
abrdn SICAV I – Select Emerging Markets Bond Fund	[0.20%]	Promoting ESG	Article 6	Article 8

Other than as set out above in relation to the World Resources Equity Fund, the changes will not alter the risk profiles of the Funds.



abrdn has established a global network of investment management entities through which the Management Company obtains active investment advisory and management services to manage its Funds. The Funds benefit from the depth and interaction of this global investment advisory network and enjoy the advantages of having specialist personnel who have local expertise and timely access to the latest local market information. The Investment Managers are responsible for day-to-day management of the Funds' portfolios in accordance with the stated investment objectives and policies.

abrdn is committed to continuously reviewing its prospectuses and processes to include any efficiencies and increase transparency. As such, in order to offer greater flexibility, efficiency and increased transparency to investors, a new delegation framework is to be introduced which will enable (i) the Management Company to appoint or remove Investment Managers belonging to abrdn Group and (ii) the Investment Managers to, from time to time, appoint or remove additional entities of the abrdn Group to assist with portfolio management, without the current requirement to update the Prospectus and issue a notice.

No one month prior notice will be required provided that (1) such appointment will have no significant impact on the way the relevant Fund is being managed, (2) no additional fees will be charged to the relevant Fund, as any additional entities will be remunerated by the relevant Investment Manager out of the Investment Management Fee, and (3) the additional entity is a current abrdn Group entity disclosed in the Prospectus. From the Effective Date, shareholders will be able to access up-to-date information on the appointed abrdn Group entities for their relevant Funds at [www.abrdn.com](http://www.abrdn.com) under "Fund Centre".

The list of abrdn Group entities which can be appointed is set out below and will be disclosed in the main part of the Prospectus in the "Management and Administration" section along with full entity details.

abrdn Investments Limited  
abrdn Investment Management Limited  
abrdn Inc.  
abrdn Hong Kong Limited  
abrdn Asia Limited  
abrdn Japan Limited  
abrdn Brasil Investimentos Ltda. (as Investment Advisor)

Any appointed Investment Managers and/or Investment Advisors which do not belong to the abrdn Group will continue to be disclosed in the relevant Fund description in the Prospectus and on the website at [www.abrdn.com](http://www.abrdn.com). Any changes relating to such third party entities would be communicated to investors.

## **5. Data Processing Agents**

You are reminded that by subscribing for or purchasing Shares of the Company, you acknowledge and accept that data (including, as relevant, Personal Data) will be processed for the purpose of the investment services and compliance obligations described in the Prospectus and in particular, that the disclosure and the transfer of your data (including, as relevant, Personal Data) may take place to Processors which are located in countries outside of the European Union, and which are not subject to an adequacy decision of the European Commission and whose legislation may not ensure an adequate level of protection as regards the processing of data (including, as relevant, Personal Data).

From the Effective Date, a full list of entities that are receiving data from the Data Processing Agents of the Company will be available at [www.abrdn.com](http://www.abrdn.com) under "Fund Centre" in relation to the Registrar and Transfer Agent and at <https://www.citigroup.com/global/about-us/global-presence/luxembourg> in relation to the Depository and Administrator.

### **Rights of Shareholders**

## Appendix 1 – New Investment Objectives and Policies

### 1. ABRDN SICAV I – DIVERSIFIED GROWTH FUND

This Fund is subject to Article 8 of the SFDR. Further information can be found under section "EU's Sustainable Finance Disclosure Regulation – Sustainability Risk Integration".

#### **Investment Objective and Policy**

The Fund's investment objective is long term total return through income and capital growth by investing in an actively managed diversified portfolio of transferable securities across a wide range of global asset classes. This includes but is not limited to, equity and equity-related securities, Investment Grade and Sub-Investment Grade Debt and Debt-Related Securities issued by governments, government-related bodies, corporations or multilateral development banks, social and renewable infrastructure, asset backed securities, listed private equity, derivatives and Money Market Instruments either directly or indirectly through the use of UCITS or other UCIs.

The Fund aims to exceed the return on cash deposits (as currently measured by a benchmark of Euro Short Term Rate ("€STR") by 5% per annum over rolling five year periods (before charges). There is however no certainty or promise that the Fund will achieve this level of return.

The Investment process will follow abrdn's "Diversified Growth Investment Approach".

Through this approach the Fund has an expected minimum of 10% in Sustainable Investments and will also commit to a minimum of 2.5% in Social and 2.5% in Environmental investments, meaning investments in economic activities that contribute to an environmental and/or social objective, provided they do not significantly harm any of those objectives and that the companies in which investments are made follow good governance practices.

This approach enables portfolio managers to qualitatively identify and avoid ESG laggards. Additionally, abrdn apply a set of company exclusions which are related to the UN Global Compact, Controversial Weapons, Tobacco Manufacturing and Thermal Coal. More detail on this overall process is captured within the abrdn Diversified Growth Fund Promoting ESG Equity Investment Approach, which is published at [www.abrdn.com](http://www.abrdn.com) under "Fund Centre".

Engagement with external company management teams is used to evaluate the ownership structures, governance and management quality of those companies in order to inform portfolio construction.

Investment in financial derivative instruments, money-market instruments and cash may not adhere to this approach.

The Fund is a global fund insofar as its investments are not confined to or concentrated in any particular geographic region or market. The Fund's investment exposures and returns may differ significantly from the benchmark. The Investment Manager uses its discretion (active management) to identify a diverse mix of investments which it believes are most appropriate for the investment objective. As a result of this diversification, and during extreme equity market falls, losses are expected to be below those of conventional global equity markets, with a volatility (a measure of the size of changes in the value of an investment) typically less than two thirds of equities.

The Fund may utilise financial derivative instruments for hedging and/ or investment purposes, or to manage foreign exchange risks, subject to the conditions and within the limits laid down by applicable laws and regulations.

Where Share Classes are denominated in a currency other than the Base Currency of the Fund, a currency specific benchmark will typically be used for performance comparison purposes. This will be a different currency specific benchmark with similar characteristics.

### **3. ABRDN SICAV I – SELECT EMERGING MARKETS BOND FUND**

This Fund is subject to Article 8 of the SFDR. Further information can be found under section "EU's Sustainable Finance Disclosure Regulation – Sustainability Risk Integration".

#### **Investment Objective and Policy**

The Fund's investment objective is long term total return to be achieved by investing at least two-thirds of the Fund's assets in debt and debt-related securities which are issued by corporations with their registered office in, and/or government related bodies domiciled in an Emerging Market country.

The Fund may invest up to 100% of its Net Asset Value in Sub-Investment Grade Debt and Debt-Related Securities.

The Fund is actively managed.

The Fund aims to outperform the JP Morgan EMBI Global Diversified Index (USD) benchmark before charges. The benchmark is also used as a reference point for portfolio construction and as a basis for setting risk constraints.

In order to achieve its objective, the Fund will take positions whose weightings diverge from the benchmark or invest in securities which are not included in the benchmark. The investments of the Fund may deviate significantly from the components of and their respective weightings in the benchmark. Due to the active nature of the management process, the Fund's performance profile may deviate significantly from that of the benchmark over the longer term.

The Fund promotes environmental and social characteristics but does not have a sustainable investment objective.

Investment in all debt and debt-related securities will follow the abrdn "Select Emerging Markets Bond Promoting ESG Investment Approach".

Through the application of this approach, the Fund has an expected minimum of 10% in Sustainable Investments.

This approach is designed to evaluate the Environmental, Social, Governance and Political ("ESGP") characteristics of sovereign issuers using a range of data points. This data results in a score being calculated for each of the four ESGP pillars and an overall ESGP score is then assigned to each issuer, based on an equally weighted average across the pillars. The overall ESGP score allows a subset of countries falling below a threshold to be excluded from the investment universe.

In addition to the exclusion threshold, a forward-looking qualitative Direction of Travel assessment is conducted. This assessment is based on internal research and focuses on material ESG factors, allowing quantitative exclusions to be overridden where ESGP weaknesses are being adequately addressed by the sovereign issuer and this is not reflected in the data.

To promote sustainable development, the Fund may invest in Green bonds, Social bonds or Sustainable bonds issued by excluded countries where the proceeds of such issues can be confirmed as having a positive environmental or social impact.

For investments in debt and debt-related securities issued by corporations, the abrdn ESG House Score is used to quantitatively identify and exclude those companies exposed to the highest ESG risks. In addition, abrdn apply a set of company exclusions, which are related to the UN Global Compact, Controversial Weapons, Tobacco Manufacturing and Thermal Coal. While these exclusions are applied at a company level, investment is permitted in Green bonds, Social bonds or Sustainable bonds issued

2. Upstream & downstream value chain: machinery and services that enable the clean energy transition and mineral conversion into clean energy products (e.g. electric vehicle battery makers);
3. Recycling & sustainability: minerals and metals extraction from waste for re-use;
4. Compounds & advanced materials: other material producing companies that support the clean energy transition.

More broadly this approach utilises abrdn's equity investment process, which enables portfolio managers to qualitatively identify and avoid ESG laggards. To complement this research, the abrdn ESG House Score is used to quantitatively identify and exclude those companies exposed to the highest ESG risks. Additionally, abrdn apply a set of company exclusions which are related to the UN Global Compact, Controversial Weapons, Tobacco Manufacturing and Thermal Coal. More detail on this overall process is captured within the Future Minerals Investment Approach, which is published at [www.abrdn.com](http://www.abrdn.com) under "Fund Centre".

Engagement with external company management teams is used to evaluate the ownership structures, governance and management quality of those companies in order to inform portfolio construction.

Financial derivatives instruments, money-market instruments and cash may not adhere to this approach.

The Fund may utilise financial derivative instruments for hedging and/or investment purposes, or to manage foreign exchange risks, subject to the conditions and within the limits laid down by applicable laws and regulations. The use of derivatives for hedging and/or investment purposes is expected to be very limited, mainly in those cases where there are significant inflows into the Fund so that cash can be invested while the Fund's investments in equity and equity related securities is maintained.

Where Share Classes are denominated in a currency other than the Base Currency of the Fund, a currency specific benchmark will typically be used for performance comparison purposes. This will be the benchmark of the Fund expressed in another currency.