

鋒裕匯理證券投資信託股份有限公司 函

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主旨：為轉知境外基金機構提供之致股東通知書，有關本公司總代理之鋒裕匯理基金系列(下稱本基金)之公開說明書內容變更如說明事，敬請查照。

說明：

一、茲依境外基金管理機構致股東通知信通知，本基金變更事項主要係依據2019年12月18日，歐洲議會及歐盟理事會宣布，已就歐洲議會及歐盟理事會於2019年11月27日發布有關金融服務業中之永續性相關揭露之(EU)2019/2088法規(「揭露規定」(Disclosure Regulation))達成協議。揭露規定旨在建立一個促進永續投資之泛歐洲框架，以利永續投資，並就向歐洲經濟區內金融服務業之投資人提供與永續性相關之揭露採取一致的方法。基於上述原因，變更之鋒裕匯理基金子基金以及變更事項如下：

1. 鋒裕匯理基金新興歐洲及地中海股票

鋒裕匯理基金歐元高收益債券

鋒裕匯理基金美國研究股票

鋒裕匯理基金美國鋒裕股票

自2021年3月10日起，上述子基金之投資政策及管理流程將進行下列修正：

(1) 含括一補充性的目標，以求就其投資組合獲得高於其各自指標之ESG分數；

(2) 在各自之管理流程中反映 ESG 相關方法，以符合揭露規定(Disclosure Regulation)第8條有關提倡具環境或社會特性產品之規定。

2. 鋒裕匯理基金環球生態 ESG 股票

自2021年月3月10日起，本子基金之目標將依據揭露規定(Disclosure

Regulation)第 9 條納入將對永續投資進行投資之補充性說明，該規定規範目標為永續投資或降低碳排放之產品。此外，已強化本子基金之管理流程以更適切地反映本子基金整合永續因子。本子基金之管理流程，請詳致股東通知書內容。

二、詳細內容請參閱致股東通知書如附件。

正本：臺灣銀行股份有限公司、臺灣土地銀行股份有限公司、合作金庫商業銀行股份有限公司、第一商業銀行股份有限公司、華南商業銀行股份有限公司、彰化商業銀行股份有限公司、上海商業儲蓄銀行股份有限公司、台北富邦商業銀行股份有限公司、國泰世華商業銀行股份有限公司、高雄銀行股份有限公司、兆豐國際商業銀行股份有限公司、花旗(台灣)商業銀行股份有限公司、王道商業銀行股份有限公司、臺灣中小企業銀行股份有限公司、渣打國際商業銀行股份有限公司、台中商業銀行股份有限公司、京城商業銀行股份有限公司、匯豐(台灣)商業銀行股份有限公司、瑞興商業銀行股份有限公司、華泰商業銀行股份有限公司、臺灣新光商業銀行股份有限公司、陽信商業銀行股份有限公司、板信商業銀行股份有限公司、三信商業銀行股份有限公司、聯邦商業銀行股份有限公司、遠東國際商業銀行股份有限公司、元大商業銀行股份有限公司、永豐商業銀行股份有限公司、玉山商業銀行股份有限公司、凱基商業銀行股份有限公司、星展(台灣)商業銀行股份有限公司、台新國際商業銀行股份有限公司、日盛國際商業銀行股份有限公司、安泰商業銀行股份有限公司、中國信託商業銀行股份有限公司、基富通證券股份有限公司、鉅亨證券投資顧問股份有限公司、國際康健人壽保險股份有限公司、英屬百慕達商安達人壽保險股份有限公司、永豐金證券股份有限公司、安聯人壽保險股份有限公司、凱基證券股份有限公司、安聯證券投資信託股份有限公司、富盛證券投資顧問股份有限公司、國泰證券投資顧問股份有限公司、元富證券投資顧問股份有限公司、容海國際證券投資顧問股份有限公司、國泰證券投資信託股份有限公司、野村證券投資信託股份有限公司、新光證券投資信託股份有限公司、法商法國巴黎人壽保險股份有限公司、國泰人壽保險股份有限公司、合作金庫人壽保險股份有限公司、富邦人壽保險股份有限公司、宏泰人壽保險股份有限公司、新光人壽保險股份有限公司、全球人壽保險股份有限公司、台灣人壽保險股份有限公司、元大人壽保險股份有限公司、富邦綜合證券股份有限公司、元大證券股份有限公司、元富證券股份有限公司、法商法國巴黎銀行股份有限公司台北分行、瑞士商瑞士銀行股份有限公司台北分公司

總經理 黃日康



(節譯文)

盧森堡，2021年2月8日

親愛的股東，

2019年12月18日，歐洲議會及歐盟理事會宣布，已就歐洲議會及歐盟理事會於2019年11月27日發布有關金融服務業中之永續性相關揭露之（EU）2019/2088法規（「揭露規定」（Disclosure Regulation））達成協議。揭露規定旨在建立一個促進永續投資之泛歐洲框架，以利永續投資，並就向歐洲經濟區內金融服務業之投資人提供與永續性相關之揭露採取一致的方法。

基於上述，鋒裕匯理基金之董事會（「董事會」）希望通知您下列變更：

1. 鋒裕匯理基金新興歐洲及地中海股票

鋒裕匯理基金歐元高收益債券（本基金主要係投資於非投資等級之高風險債券且配息來源可能為本金）

鋒裕匯理基金美國研究股票

鋒裕匯理基金美國鋒裕股票

自2021年3月10日起，上述子基金之投資政策及管理流程將進行下列修正：

- 含括一補充性的目標，以求就其投資組合獲得高於其各自指標之ESG分數；
- 在各自之管理流程中反映ESG相關方法，以符合揭露規定（Disclosure Regulation）第8條有關提倡具環境或社會特性產品之規定。

2. [與臺灣無關，略譯]

3. 鋒裕匯理基金環球生態 ESG 股票

自2021年3月10日起，本子基金之目標將依據揭露規定（Disclosure Regulation）第9條納入將對永續投資進行投資之補充性說明，該規定規範目標為永續投資或降低碳排放之產品。

(中文節譯文僅供參考，與原文相較可能不盡完整或有歧異，如有疑義應以英文本為準。)

此外，已強化本子基金之管理流程以更適切地反映本子基金整合永續因子。因此，本子基金之流程如下：

管理流程

本子基金之永續投資主要集中於投資有助於實現環境目標之證券。投資流程從財務前景及其 ESG (尤其是環境) 特性方面辨識出最佳機會。本子基金於其投資流程中整合永續因子，其將於公開說明書「永續投資」乙節作更詳細的說明。

本子基金將投資配置給具有環境、社會或治理特性的證券，該等特徵橫跨十大 ESG 產業/主題 (永續運輸，農業/林業，健康生活，IT 效率，水資源，清淨科技，污染防制，替代能源，能源效率、ESG 貢獻)，而各項投資均屬於該等產業/主題之一。此種多樣性提供投資人橫跨 E、S 和 G 特性領域的曝險。

根據負責任投資政策在初步階段排除某些發行人之後，投資重點轉向從財務及 ESG 觀點辨識具吸引力之投資案件。

投資流程之第二階段涉及使用內部之篩選工具以由下而上之方法進行，該工具提供投資經理評價指標及股價走勢之速覽。此篩選流程之目的係為識別潛在具有吸引力之投資機會，其展現出正向股價走勢且具潛在增值性者。

此流程之第三階段是對任何具有潛在吸引力之投資案件進行更深入的基礎分析。其後，投資經理會對各個具有潛在吸引力之投資案件進行發行人及行業技術與基本面分析。

在投資經理的最後階段，會透過篩選上述各個 ESG 產業/主題之投資來構建投資組合。

此外，本子基金尋求就其投資組合獲得高於其指標之 ESG 分數。在決定本子基金及指標之 ESG 分數時，會透過比較某一證券與該證券發行人所處行業就 ESG 中的環境、社會及治理這三個特性之平均績效來評估 ESG 的績效。透過使用鋒裕匯理之 ESG 評等方法來篩選證券，並評估其對環境目標的貢獻，旨在避免投資決策對與本子基金之環境性質有關的永續因素造成不利影響。

在依據指標分析 ESG 分數時，先將 20% 最低 ESG 評等之證券自指標中排除，再將子基金與其指標之 ESG 分數比較。

(中文節譯文僅供參考，與原文相較可能不盡完整或有歧異，如有疑義應以英文本為準。)

4. [與臺灣無關，略譯]

若您不同意此等調整，您可以買回您的股份而毋須支付鋒裕匯理基金公開說明書中所載之買回費。

最新版鋒裕匯理基金公開說明書及重要投資人資訊，得於註冊辦公室免費索取。

若您需要任何進一步之資訊，請聯絡您的當地代表。

董事會

謹啓

聯絡資訊

鋒裕匯理基金

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Société Anonyme R.C. Luxembourg B 68806

(餘略)

Confidence
must be earned

Amundi
ASSET MANAGEMENT

Amundi Funds

Notice to Shareholders

Notice

Luxembourg, the 8 February 2021

Dear Shareholder,

On 18 December 2019, the European Council and European Parliament announced that an agreement was reached on the Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability related disclosures in the financial services sector (the "Disclosure Regulation"). The Disclosure Regulation seeks to establish a pan-European framework to facilitate sustainable investment and provides for a harmonized approach regarding sustainability-related disclosures to investors within the European Economic Area's financial services sector.

In the context of the above, the board of directors of Amundi Funds (the "Board") would like to inform you of the following changes:

- 1. Amundi Funds Absolute Return Credit**
Amundi Funds Absolute Return European Equity
Amundi Funds Absolute Return Multi-Strategy
Amundi Funds Asia Equity Concentrated
Amundi Funds Emerging Europe and Mediterranean Equity
Amundi Funds Emerging Markets Corporate Bond
Amundi Funds Emerging Markets Corporate High Yield Bond
Amundi Funds Emerging Markets Equity Focus
Amundi Funds Emerging Markets Hard Currency Bond
Amundi Funds Emerging World Equity
Amundi Funds Equity Emerging Conservative
Amundi Funds Euro High Yield Bond
Amundi Funds Euro Multi-Asset Target Income
Amundi Funds Global Perspectives
Amundi Funds Global Subordinated Bond
Amundi Funds Japan Equity Engagement
Amundi Funds Latin America Equity
Amundi Funds Multi-Asset Real Return
Amundi Funds Multi-Strategy Growth
Amundi Funds Pioneer Flexible Opportunities
Amundi Funds Pioneer US Corporate Bond
Amundi Funds Pioneer US Equity Dividend Growth
Amundi Funds Pioneer US Equity Fundamental Growth
Amundi Funds Pioneer US Equity Research
Amundi Funds Pioneer US Equity Research Value
Amundi Funds Protect 90
Amundi Funds US Pioneer Fund

With effect from 10 March 2021, the investment policies and management processes of the above Sub-Funds will be amended to:

- include a complementary objective that aims to achieve a portfolio ESG score above the ESG score of their respective benchmark;
- reflect ESG related approaches in their respective management process, in line with Article 8 of the Disclosure Regulation that relates to products which promotes environmental or social characteristics.

2. Amundi Funds Emerging Markets Green Bond

With effect from 10 March 2021, the objective of the Sub-Fund will include a complementary reference to investments that will be made in sustainable Investments pursuant to Article 9 of the Disclosure Regulation that governs products with sustainable investment or a reduction in carbon emission as their objective.

In addition, the management process of the sub-fund has been enhanced to better reflect the Sub-Fund's integration of sustainability factors. As a result, the process of the Sub-Fund is the following :

Management Process

The Sub-Fund's sustainable investment is focused primarily on climate and environmental objectives by investing in Emerging Markets Green Bonds, which fund eligible projects meeting the criteria and guidelines of the Green Bond Principles (as published by the ICMA). The investment process identifies the best opportunities both in terms of financial prospects as well as their ESG, in particular environmental, characteristics. The Sub-Fund integrates Sustainability Factors in its investment process as outlined in more detail in section "Sustainable Investment" of the Prospectus. The selection of securities through the use of Amundi's ESG rating methodology and the evaluation of their contribution to environmental objectives aims to avoid adverse impacts of investment decisions on Sustainability Factors associated with the environmental nature of the Sub-Fund. In addition to using the Amundi ESG rating, the ESG investment research team assesses, to the extent available:

- (i) Any third party opinion or other certification, such as Climate Bond (CBI) certificates;*
- (ii) Whether the issuer faces severe ESG controversies; and*
- (iii) Whether the projects to be financed by the green bond contribute to wider efforts by the issuer to favour the energy and/or environmental transition.*

Further and as from 10 March 2021, the Sub-Fund seeks to achieve an ESG score of its portfolio greater than that of its investment universe.

3. Amundi Funds Global Ecology ESG

With effect from 10 March 2021, the objective of the Sub-Fund will include a complementary reference to investments that will be made in sustainable Investments pursuant to Article 9 of the Disclosure Regulation that governs products with sustainable investment or a reduction in carbon emission as their objective.

In addition, the management process of the sub-fund has been enhanced to better reflect the Sub-Fund's integration of sustainability factors. As a result, the process of the Sub-Fund is the following :

Management Process

The Sub-Fund's sustainable investment is focused primarily on investing in securities that contribute to an environmental objective. The investment process identifies the best opportunities both in terms of financial prospects as well as their ESG, in particular environmental, characteristics. The Sub-Fund integrates Sustainability Factors in its investment process as outlined in more detail in section "Sustainable Investment" of the Prospectus.

The Sub-Fund allocates investment to securities having environment, social or governance characteristics diversified across ten ESG sectors/themes (sustainable mobility, agriculture/forestry, healthy living, IT-efficiency, water, clean technology, pollution prevention, alternative energy, energy efficiency, ESG commitment) with each investment falling into one of these sectors/themes. This diversification offers investors an exposure across a range E, S, and G characteristics.

Following the exclusion of issuers in the initial stage in accordance with the Responsible Investment Policy, the investment focus shifts to identifying attractive investment cases from both a financial and an ESG perspective.

The second stage of the investment process involves a bottom up approach using an in house screening tool which provides the Investment Manager with a snapshot of valuation metrics and share price movement. The objective of this

screening process is to identify potentially attractive investment opportunities, which display positive share price movement coupled with a potential increase in value.

The third step of the process is a deeper fundamental analysis of any potentially attractive investment case. The Investment Manager then conducts issuer and industry technical and fundamental analysis on each potentially attractive investment case.

In the final stage of the Investment Manager constructs a portfolio by selecting investments across each of the ESG sectors/themes outlined above.

Further, the Sub-Fund seeks to achieve an ESG score of its portfolio greater than that of the Benchmark. In determining the ESG score of the Sub-Fund and the Benchmark, ESG performance is assessed by comparing the average performance of a security against the security issuer's industry, in respect of each of the three ESG characteristics of environmental, social and governance. The selection of securities through the use of Amundi's ESG rating methodology and the evaluation of their contribution to environmental objectives, aims to avoid adverse impacts of investment decisions on Sustainability Factors associated with the environmental nature of the Sub-Fund.

When analysing ESG score against the Benchmark, the Sub-Fund is compared with the ESG score of its Benchmark after 20% of the lowest ESG rated securities have been excluded from the Benchmark.

4. Amundi Funds Multi-Asset Sustainable Future

With effect from 10 March 2021, the objective and investment policy of the sub-fund will be amended in order to:

- include a complementary reference to investments that will be made in sustainable Investments pursuant to Article 9 of the Disclosure Regulation that governs products with sustainable investment or a reduction in carbon emission as their objective;
- precise that the sub-fund's main investment universe will be composed of euro denominated investment grade bonds issued by governments of OECD countries or supranational entities and or corporate entities that contribute to environmental or social objectives.

As a result, the investment policy of the Sub-Fund will be :

Objective

Seeks to increase the value of your investment over the recommended holding period, through investment in Sustainable Investments pursuant to Article 9 of the Disclosure Regulation.

Investments

The Sub-Fund invests mainly in euro denominated investment grade bonds, across the full range of maturities, issued by governments of OECD countries or supranational entities and or corporate entities and, which contribute to environmental or social objectives. The fund may invest in inflation-linked bonds.

The Sub-Fund may invest up to 10% of its assets in contingent convertible bonds and may also invest up to 40% of its assets in equities worldwide.

Whilst the investment manager aims to invest in ESG Rated securities not all investments of the Sub-Fund will have an ESG rating and in any event such securities will not be more than 10% of the Sub-Fund.

In addition, the management process of the sub-fund has been enhanced to better reflect the Sub-Fund's integration of sustainability factors. As a result, the process of the Sub-Fund is the following :

Management Process

The Sub-Fund integrates Sustainability Factors in its investment process as outlined in more detail in section "Sustainable Investment" of the Prospectus. The investment manager uses a combination of overall market data and fundamental analysis of individual issuers to identify equities and bonds with superior long-term prospects. The fund applies strict exclusion rules to certain industries and sectors with the objective to determine a selection of benchmark securities that meet the criteria defined to assess their contribution to sustainable environmental or social objectives. Following the exclusion of issuers in the initial stage in accordance with the Responsible Investment Policy, the Investment Manager

identifies attractive investment cases on the basis of high-conviction choices of fundamentals from both a financial and an ESG perspective using in-depth analysis of internal and external ESG data, and materiality assessments based on criteria that aim to detect those securities presenting best in class or strongly improving ESG dimensions.

Further, the Sub-Fund seeks to achieve an ESG score of its portfolio greater than that of the Benchmark as well as a lower carbon footprint. The sub-funds investable universe (as represented by the Benchmark) is reduced by a minimum of 20% due to exclusion of securities with a lower ESG rating. In determining the ESG score of the Sub-Fund and the Benchmark, ESG performance is assessed by comparing the average performance of a security against the security issuer's industry, in respect of each of the three ESG characteristics of environmental, social and governance. The selection of securities through the use of Amundi's ESG rating methodology and, the evaluation of their contribution to environmental or social objectives, aims to avoid adverse impacts of investment decisions on Sustainability Factors associated with the environmental and social nature of the Sub-Fund.

If you do not agree with these modifications, you may redeem your shares without redemption fee as provided in the prospectus of Amundi Funds.

The latest prospectus of Amundi Funds and the key investor information are available on request free of charge at the registered office.

If you would like any further information, please contact your local representatives.

Yours faithfully,

The Board of Directors

CONTACT INFORMATION

Amundi Funds

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