

施羅德證券投資信託股份有限公司 函

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發文字號：施羅德業字第1110000029號

速別：普通件

密等及解密條件或保密期限：

附件：

主旨：謹通知本公司總代理之「施羅德環球基金系列-新興市場優勢」(「本基金」)之各項變更事宜，詳後說明，請查照。

說明：

- 一、依據境外基金公司通知，本基金將自西元(下同)2022年3月30日(「生效日」)納入永續金融揭露規範「SFDR」)第8條，並自生效日起變更公開說明書中之投資政策、基準、特定風險考慮因素及基金特色等章節文字，詳細變更說明及ISIN Code資訊請詳附件「境外基金公司致股東通知信函」。
- 二、如投資人無意於變更生效後繼續持有本基金，可於2022年3月29日交易截止時間前進行贖回或轉換，境外基金管理公司將依據公開說明書條款免費執行投資人之贖回或轉換指示。
- 三、謹請查照轉知。

正本：法商法國巴黎銀行台北分公司、高雄銀行信託部、星展(台灣)商業銀行股份有限公司、彰化商業銀行股份有限公司、花旗(台灣)商業銀行股份有限公司、凱基商業銀行股份有限公司、中國信託商業銀行股份有限公司個人信託部、國泰世華商業銀行股份有限公司信託部、玉山商業銀行股份有限公司、安泰商業銀行股份有限公司、合作金庫商業銀行、第一商業銀行股份有限公司、遠東國際商業銀行股份有限公司、台北富邦商業銀行股份有限公司、華南商業銀行信託部、香港商香港上海滙豐銀行股份有限公司台北分公司、華泰商業銀行股份有限公司、日盛國際商業銀行股份有限公司、京城商業銀行股份有限公司、臺灣土地銀行股份有限公司、兆豐國際商業銀行股份有限公司、板信商業銀行股份有限公司、渣打國際商業銀行股份有限公司、上海商業儲蓄銀行股份有限公司、永豐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

本信函為境外基金公司致股東通知信之中文簡譯摘要，僅供台灣投資人參考，文義如與英文版股東通知信有任何差異或不一致的地方，請以英文版本為準。

2022年2月24日

親愛的股東：

施羅德環球基金系列 - 新興市場優勢(「本基金」)及永續金融揭露規範(Sustainable Finance Disclosure Regulation, SFDR)。

我們茲致函通知閣下，本基金的投資政策將於2022年3月30日（「生效日」）作出更改。

由生效日起，本基金將納入具約束力的環境及／或社會特色（具歐洲議會及歐盟理事會2019年11月27日有關金融服務業永續發展相關揭露的規例（歐盟）2019/2088（「SFDR」）第8條的涵義）。

原因

我們認為本基金的策略納入永續要素符合投資人將其資金投資於明確列示為永續性標的之需求。

更改

由生效日起，施羅德環球基金系列(「本公司」)公開說明書中有關本基金的詳情將作出更改如下：

- 反映環境及／或社會特色的語詞將新增至本基金的投資政策中；
- 公開說明書之基金特色一節將新增「永續性標準」一節，以詳述本基金如何達成其環境及／或社會特色的方法；
- 新的永續風險揭露將新增至本基金的特定風險考慮因素中；且
- 將新增額外揭露至本基金的基準一節中。

完整變更詳情請詳附錄 I。

除上文所揭露者外，本基金的投資風格、投資理念、投資策略、營運及／或管理方式在作出此等更改後並無任何其他變更。

我們希望在此等更改後，閣下仍將選擇投資於本基金，但如閣下有意在更改生效前將閣下在本基金的持股贖回或轉換至本公司其他經主管機關核准銷售之基金商品，則閣下可於2022年3月29日（包括該日在內）下午5時正（香港時間）交易截止時間前任何時間進行有關贖回或轉換。請確保閣下的贖回或轉換指示於此截止時間前送抵香港代表人。我們將根據公開說明書條款免費執行閣下的贖回或轉換指示，惟在某些國家，當地付款代理人、往來銀行或類似代理人可收取交易費用。當地代理人亦可實施一個較上述時間為早的當地交易截止時間，故請與該等代理人確定，以確保閣下的指示可於2022年3月29日下午5時正（香港時間）交易截止時間前送抵香港代表人。

閣下如有任何疑問或需要更多資料，請聯絡施羅德投信或致電客服專線：(02) 8723 6888 查詢。

董事會

附錄 I

修訂後文字請詳下表中劃線標示內容。

(以下中譯文字如與中文版公開說明書有差異，請以最新中文版公開說明書內容為準)

舊的基金揭露	經修訂的基金揭露
<p>投資目標： 本基金旨在通過投資於全球各地新興市場國家的公司的股本和股本相關證券，在三年至五年期內扣除費用後提供超過 MSCI Emerging Markets (Net TR) index 的資本增值。</p> <p>投資政策： 本基金被積極管理及將最少三分之二的資產投資於全球各地新興市場國家的公司的股權和股權相關證券。</p> <p>當投資經理預計股票市場特別疲弱，本基金可將最多 40% 的資產投資於現金和環球債券來保障回報。</p> <p>本基金可直接投資於中國 B 股和中國 H 股，亦可將少於 20% 的資產（以淨額計算）直接通過滬港股票市場交易互聯互通機制及深港股票市場交易互聯互通機制或間接（例如通過參與票據）投資於中國 A 股。</p> <p>本基金亦可將不多於三分之一資產直接或間接投資於其他證券（包括其他資產類別）、國家、地區、行業或貨幣、投資基金、認股證及貨幣市場投資項目，和持有現金（受附件 I 所載的限制所規限）。</p> <p>本基金可為達致投資增值、減低風險或更有效地管理本基金而運用衍生工具。</p>	<p>投資目標： 本基金旨在通過投資於全球各地新興市場國家的公司的股本和股本相關證券，在三年至五年期內扣除費用後提供超過 MSCI Emerging Markets (Net TR) index 的資本增值。</p> <p>投資政策： 本基金被積極管理及將最少三分之二的資產投資於全球各地新興市場國家的公司的股權和股權相關證券。</p> <p>當投資經理預計股票市場特別疲弱，本基金可將最多 40% 的資產投資於現金和環球債券來保障回報。</p> <p>本基金可直接投資於中國 B 股和中國 H 股，亦可將少於 20% 的資產（以淨額計算）直接通過滬港股票市場交易互聯互通機制及深港股票市場交易互聯互通機制或間接（例如通過參與票據）投資於中國 A 股。</p> <p>本基金亦可將不多於三分之一資產直接或間接投資於其他證券（包括其他資產類別）、國家、地區、行業或貨幣、投資基金、認股證及貨幣市場投資項目，和持有現金（受附件 I 所載的限制所規限）。</p> <p>本基金可為達致投資增值、減低風險或更有效地管理本基金而運用衍生工具。</p> <p><u>根據投資經理的評分標準，本基金比 MSCI Emerging Markets (Net TR) index 維持較高的整體永續評分。有關達成此目的所使用的投資過程，詳情請見基金特色一節。</u></p> <p><u>本基金不會直接投資於超過本基金網頁「永續資訊」中所列限制之若干活動、行業或某類發行人，</u></p>

舊的基金揭露	經修訂的基金揭露
<p>基準：</p> <p>本基金的表現應按其目標基準評估，即超過 MSCI Emerging Markets (Net TR) index。本基金的投資領域預期與目標基準的成份直接或間接地有顯著範圍的重疊。投資經理可全權作出投資，本基金的組合及表現偏離目標基準的程度沒有限制。為了受惠於特定投資機會，投資經理將投資於不包括在目標基準的公司或界別。</p> <p>選擇目標基準是由於該基準代表本基金可能會投資的種類，因此該基準為本基金旨在提供的回報的適當目標。</p>	<p>詳見本基金網頁 www.schroders.com/en/lu/private-investor/gfc¹。</p> <p>基準：</p> <p>本基金的表現應按其目標基準評估，即超過 MSCI Emerging Markets (Net TR) index。本基金的投資領域預期與目標基準的成份直接或間接地有顯著範圍的重疊。投資經理可全權作出投資，本基金的組合及表現偏離目標基準的程度沒有限制。為了受惠於特定投資機會，投資經理將投資於不包括在目標基準的公司或界別。</p> <p>選擇該目標基準是因為這代表本基金可能會投資的類型，因此本基金旨在提供適當的報酬指標。</p> <p><u>基準不會考慮本基金的環境及社會特色或永續目標（如相關）。</u></p> <p>基金特色：</p> <p>永續性標準</p> <p><u>投資經理在為本基金選擇投資時採用治理及永續標準。</u></p> <p><u>投資經理就潛在的持股進行盡職調查，包括與管理層進行會議，以及根據一系列因素評估公司的治理、環境及社會概況。此過程由施羅德專屬的永續工具提供的量化分析所支持，為評估投資組合既有和潛在投資如何符合本基金的永續標準的關鍵投入因素。在某些情況下，如未達我們的永續標準的公司在經過專屬分析和與管理層的持續交流後，投資經理相信該公司將會在切實可行的時間範圍內符合永續標準，則該公司仍可符合投資資格。</u></p> <p><u>若要符合被本基金持有的資格，預期公司應展現對其利益相關者（包括客戶、員工、供應商、股東及監管機構）的承諾。本基金選擇其業務展現良好公司治理及致力於公正對待利益相關者的公司。</u></p>

舊的基金揭露	經修訂的基金揭露
	<p>用於執行分析的資訊來源包括各公司所提供的資訊，例如：公司永續報告及其他相關公司資料，以及施羅德專屬永續工具及第三方資料和報告。</p> <p>有關投資經理對永續性所採取的方法，以及其與各公司交流的詳情，請參閱網站 www.schroders.com/en/lu/private-investor/strategic-capabilities/sustainability/disclosures。</p> <p>投資經理確保本基金的投資組合中，至少下述的投資將按照永續標準評級：</p> <ul style="list-style-type: none"> - 90%之於已開發國家註冊之大型公司所發行的股票；具投資信貸評級的固定或浮動利率證券及貨幣市場工具；及已開發國家所發行的主權債務證券；及 - 75%之於新興國家註冊之大型公司所發行的股票；中小型公司所發行的股票；具高收益信貸評級的固定或浮動利率證券及貨幣市場工具；及新興國家所發行的主權債務證券。 <p>此處所稱小型公司是指市值低於 50 億歐元的公司，中型公司是指市值在 50 億歐元至 100 億歐元間的公司，大型公司是指市值在 100 億歐元以上公司。</p> <p>永續風險因素</p> <p>本基金擁有環境及／或社會特色（具 SFDR 第 8 條的涵義）。擁有該等特色的基金對某些公司、行業或界別的投資可能因而有限，且本基金可能放棄若干不符合投資經理所選擇的永續標準的投資機會，或出售若干不符合該等永續標準的持股。由於投資者對於永續投資的組成成份有不同見解，本基金亦可能投資於不反映任何特定投資者的信念及價值觀的公司。有關永續性風險的更多詳細信息，請參閱附件 II。</p>

Appendix II

本基金各級別的 ISIN codes (下表僅列示台灣註冊之級別)

基金名稱/級別	幣別	ISIN code
施羅德環球基金系列－新興市場優勢(美元)A-累積	USD	LU0269904917
施羅德環球基金系列－新興市場優勢(美元)A1-累積	USD	LU0269905484
施羅德環球基金系列－新興市場優勢(美元)C-累積	USD	LU0269905302
施羅德環球基金系列－新興市場優勢(美元)I-累積	USD	LU0269905641
施羅德環球基金系列－新興市場優勢(歐元)A-累積	EUR	LU0279459456
施羅德環球基金系列－新興市場優勢(歐元)A1-累積	EUR	LU0279460116
施羅德環球基金系列－新興市場優勢(歐元)C-累積	EUR	LU0279459969

24 February 2022

Dear Shareholder,

Schroder International Selection Fund – Global Emerging Market Opportunities (the “Fund”) and the Sustainable Finance Disclosure Regulation (“SFDR”)

We are writing to advise you that the investment policy of the Fund will change with effect from 30 March 2022 (the “Effective Date”).

From the Effective Date the Fund will incorporate binding environmental and/or social characteristic(s), within the meaning of Article 8 of Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability related disclosures in the financial sector (“SFDR”).

Rationale

We believe that incorporating sustainability factors into the Fund’s strategy aligns with the increasing desire among investors to put their money into investments that can clearly demonstrate their sustainability credentials.

Changes

From the Effective Date, the changes to the Fund’s details in the prospectus of Schroder International Selection Fund (the “Company”) will be as follows:

- Wording reflecting the environmental and/or social characteristics will be added to the Fund’s investment policy;
- A new section called “Sustainability Criteria” will be added to the Fund Characteristics section of the prospectus to detail how the Fund will seek to achieve its environmental and/or social characteristics;
- A new sustainability risk disclosure will be added to the Fund’s specific risk considerations; and
- An additional disclosure will be added to the Fund’s benchmark section.

Full details of the changes being made can be seen in **Appendix 1**.

There are no other changes to the Fund’s investment style, investment philosophy, investment strategy, and the operation and/or manner in which the Fund is being managed following these changes.

We hope that you will choose to remain invested following these changes, but if you do wish to redeem your holding or to switch into another of the Company’s sub-funds before the changes become effective you may do so at any time up to and including deal cut-off on 29 March 2022. Please ensure that your redemption or switch instruction reaches HSBC Continental Europe, Luxembourg (“HSBC”) before this deadline. HSBC will execute your redemption or switch instructions in accordance with the provisions of the Company’s prospectus, free of charge, although in some countries local paying agents, correspondent banks or similar agents might charge transaction fees. Local agents might also have a local deal cut-off which is earlier than that described above, so please check with them to ensure that your instructions reach HSBC before the deal cut-off given above.

If you have any questions or would like more information about Schroders' products please contact your local Schroders office, your usual professional adviser, or Schroder Investment Management (Europe) S.A. on (+352) 341 342 202.

Yours faithfully,

The Board of Directors

Appendix

The new wording is shown as underlined text

Current Fund disclosures	Revised Fund disclosures
<p>Investment Objective:</p> <p>The Fund aims to provide capital growth and income in excess of the MSCI Emerging Markets (Net TR) index after fees have been deducted over a three to five year period by investing in equity and equity related securities of companies in emerging market countries worldwide.</p> <p>Investment Policy:</p> <p>The Fund is actively managed and invests at least two-thirds of its assets in equity and equity related securities of companies in emerging market countries worldwide.</p> <p>The Fund may invest up to 40% of its assets in cash and global bonds in order to protect returns when the Investment Manager believes stock markets are expected to be particularly weak.</p> <p>The Fund may invest directly in China-B Share and China H-Shares and may invest less than 20% of its assets (on a net basis) directly or indirectly (for example via participatory notes) in China A-Shares through Shanghai-Hong Kong Stock Connect and Shenzhen-Hong Kong Stock Connect.</p> <p>The Fund may also invest up to one-third of its assets directly or indirectly in other securities (including other asset classes), countries, regions, industries or currencies, Investment Funds, warrants and Money Market Investments, and hold cash (subject to the restrictions provided in Appendix I).</p> <p>The Fund may use derivatives with the aim of achieving investment gains, reducing risk or managing the Fund more efficiently.</p> <p>Benchmark:</p> <p>The Fund's performance should be assessed against its target benchmark being to exceed the MSCI Emerging Markets (Net TR) index. The Fund's investment universe is expected to overlap materially, directly or indirectly, with the components of the target benchmark. The Investment Manager invests on a discretionary basis and there are no restrictions on the extent to which the Fund's portfolio and performance may deviate from the target benchmark. The Investment Manager will invest in companies or sectors not included in the</p>	<p>Investment Objective:</p> <p>The Fund aims to provide capital growth and income in excess of the MSCI Emerging Markets (Net TR) index after fees have been deducted over a three to five year period by investing in equity and equity related securities of companies in emerging market countries worldwide.</p> <p>Investment Policy:</p> <p>The Fund is actively managed and invests at least two-thirds of its assets in equity and equity related securities of companies in emerging market countries worldwide.</p> <p>The Fund may invest up to 40% of its assets in cash and global bonds in order to protect returns when the Investment Manager believes stock markets are expected to be particularly weak.</p> <p>The Fund may invest directly in China-B Share and China H-Shares and may invest less than 20% of its assets (on a net basis) directly or indirectly (for example via participatory notes) in China A-Shares through Shanghai-Hong Kong Stock Connect and Shenzhen-Hong Kong Stock Connect.</p> <p>The Fund may also invest up to one-third of its assets directly or indirectly in other securities (including other asset classes), countries, regions, industries or currencies, Investment Funds, warrants and Money Market Investments, and hold cash (subject to the restrictions provided in Appendix I).</p> <p>The Fund may use derivatives with the aim of achieving investment gains, reducing risk or managing the Fund more efficiently.</p> <p><u>The Fund maintains a higher overall sustainability score than the MSCI Emerging Markets (Net TR) index, based on the Investment Manager's rating criteria. More details on the investment process used to achieve this can be found in the Fund Characteristics section.</u></p> <p><u>The Fund does not directly invest in certain activities, industries or groups of issuers above the limits listed under "Sustainability Information" on the Fund's webpage, accessed via www.schroders.com/en/lu/private-investor/gfc.</u></p> <p>Benchmark:</p>

target benchmark in order to take advantage of specific investment opportunities.

The target benchmark has been selected because it is representative of the type of investments in which the Fund is likely to invest and it is, therefore, an appropriate target in relation to the return that the Fund aims to provide.

The Fund's performance should be assessed against its target benchmark being to exceed the MSCI Emerging Markets (Net TR) index. The Fund's investment universe is expected to overlap materially, directly or indirectly, with the components of the target benchmark. The Investment Manager invests on a discretionary basis and there are no restrictions on the extent to which the Fund's portfolio and performance may deviate from the target benchmark. The Investment Manager will invest in companies or sectors not included in the target benchmark in order to take advantage of specific investment opportunities.

The target benchmark has been selected because it is representative of the type of investments in which the Fund is likely to invest and it is, therefore, an appropriate target in relation to the return that the Fund aims to provide.

The benchmark(s) does/do not take into account the environmental and social characteristics or sustainable objective (as relevant) of the Fund.

Fund Characteristics:

Sustainability Criteria

The Investment Manager applies governance and sustainability criteria when selecting investments for the Fund.

The Investment Manager performs due diligence on potential holdings, including meetings with management, and assesses the company's governance, environmental and social profile across a range of factors. This process is supported by quantitative analysis provided by Schroders' proprietary sustainability tools, which are key inputs to assess how existing and potential investments for the portfolio are meeting the Fund's sustainability criteria. In some cases, companies which fall below the sustainability criteria may still be eligible for investment if, as a result of proprietary analysis and ongoing engagement with management, the Investment Manager believes the company will meet its sustainability criteria within a realistic time horizon.

For a company to be eligible to be held in the Fund, it is expected to show a commitment to its stakeholders, including customers, employees, suppliers, shareholders and regulators. The Fund selects companies whose businesses demonstrate good governance and aim to treat stakeholders equitably.

The sources of information used to perform the analysis include information provided by the companies, such as company sustainability reports and other relevant company material, as well as Schroders'

	<p><u>proprietary sustainability tools and third-party data and reports.</u></p> <p><u>More details on the Investment Manager's approach to sustainability and its engagement with companies are available on the website</u> <u>www.schroders.com/en/lu/private-investor/strategic-capabilities/sustainability/disclosures.</u></p> <p><u>The Investment Manager ensures that at least:</u></p> <ul style="list-style-type: none">- <u>90% of equities issued by large companies domiciled in developed countries; fixed or floating rate securities and money market instruments with an investment grade credit rating; and sovereign debt issued by developed countries; and</u>- <u>75% of equities issued by large companies domiciled in emerging countries; equities issued by small and medium companies; fixed or floating rate securities and money market instruments with a high yield credit rating; and sovereign debt issued by emerging countries.</u> <p><u>held in the Fund's portfolio are rated against the sustainability criteria. For the purposes of this test, small companies are those with market capitalisation below €5 billion, medium companies are those between €5 billion and €10 billion and large companies are those above €10 billion.</u></p> <p><u>Sustainability risk factor</u></p> <p><u>The Fund has environmental and/or social characteristics (within the meaning of Article 8 SFDR). A Fund with these characteristics may have limited exposure to some companies, industries or sectors as a result and the Fund may forego certain investment opportunities, or dispose of certain holdings, that do not align with its sustainability criteria chosen by the investment manager. As investors may differ in their views of what constitutes sustainable investing, the Fund may also invest in companies that do not reflect the beliefs and values of any particular Investor. Please refer to Appendix II for more details on sustainability risks.</u></p>
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Appendix 2

ISIN codes of share classes affected by these changes

Share class	Share class currency	ISIN code
A Accumulation	USD	LU0269904917
A Distribution	USD	LU0509642566
A1 Accumulation	USD	LU0269905484
B Accumulation	USD	LU0269905138
C Accumulation	USD	LU0269905302
D Accumulation	USD	LU0327381686
I Accumulation	USD	LU0269905641
IZ Accumulation	USD	LU2031322808
X Accumulation	USD	LU2075271499
A Accumulation	EUR	LU0279459456
A1 Accumulation	EUR	LU0279460116
B Accumulation	EUR	LU0279459704
C Accumulation	EUR	LU0279459969
D Accumulation	EUR	LU0327381769
A Accumulation	HKD	LU0828238088
A1 Accumulation	PLN Hedged	LU1280497972
A Accumulation	SGD	LU0279460462