

宏利證券投資信託股份有限公司 函

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速別：普通件

密等及解密條件或保密期限：

附件：(0000017_安本基金股東通知信原文版.pdf、0000017_安本基金股東通知信中文版.pdf、0000017_安本基金基本資料.pdf)

主旨：本公司總代理之安本基金，擬將對部分基金進行變更，將自2026年3月26日起生效（下稱「生效日」），且反映於2026年3月26日之新版公開說明書中。詳情請參閱生效日更新之公開說明書。

說明：

一、有關SFDR第8條基金之更新，此變更將自生效日起反映在相關基金之投資目標與政策中，包含更新基金之永續性框架、永續投資方法以及基金轉型機會等。針對我們的第8條基金，ESG House Score將自生效日起由新的整體永續評估（OSA）機制取代，這將以更全面且透明之方式評估及審視基金持股與基金永續性概況，且最低永續投資承諾，將自生效日起提高，此為重大影響投資人權益事項，受影響之基金基本資料請參閱附件。

二、自2025年10月1日起，在公開說明書中將SS&C Administration Services Luxembourg S.A. 列為股務代理人，並取代International Financial Data Services

Luxembourg S. A.。

- 三、受上述變更影響之股東如認為其不再符合股東之投資要求，得於2026年3月25日下午5：00前（臺灣時間），請求買回或轉換其股份。
- 四、隨函附上股東通知信原文版及中文節譯文供您參考，中譯文與原文相較可能不盡完整或有歧異，股東通知信之完整內容請詳原文版，如有疑義應以原文為準。
- 五、以上說明，若有任何問題，請不吝與本公司聯繫。

正本：三信商業銀行股份有限公司、上海商業儲蓄銀行股份有限公司、中國信託商業銀行股份有限公司、元大商業銀行股份有限公司、王道商業銀行股份有限公司、台中商業銀行股份有限公司、台北富邦商業銀行股份有限公司、台新國際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、兆豐國際商業銀行股份有限公司、合作金庫商業銀行、安泰商業銀行股份有限公司、京城商業銀行股份有限公司、板信商業銀行股份有限公司、法商法國巴黎銀行台北分公司、星展(台灣)商業銀行股份有限公司、高雄銀行股份有限公司、國泰世華商業銀行股份有限公司、凱基商業銀行股份有限公司、渣打國際商業銀行股份有限公司、華南商業銀行股份有限公司、華泰商業銀行股份有限公司、陽信商業銀行股份有限公司、滙豐(台灣)商業銀行股份有限公司、瑞士商瑞士銀行股份有限公司台北分公司、彰化商業銀行股份有限公司、臺灣土地銀行股份有限公司、臺灣中小企業銀行股份有限公司、臺灣新光商業銀行股份有限公司、臺灣銀行股份有限公司、遠東國際商業銀行股份有限公司、聯邦商業銀行股份有限公司、元大證券股份有限公司、元富證券股份有限公司、永豐金證券股份有限公司、兆豐證券股份有限公司、國泰綜合證券股份有限公司、基富通證券股份有限公司、統一綜合證券股份有限公司、凱基證券股份有限公司、新加坡商瑞銀證券股份有限公司台北分公司、群益金鼎證券股份有限公司、中租證券投資顧問股份有限公司、萬寶證券投資顧問股份有限公司、鉅亨證券投資顧問股份有限公司、富達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、凱基人壽保險股份有限公司、保誠人壽保險股份有限公司、南山人壽保險股份有限公司、全球人壽保險股份有限公司、合作金庫人壽保險股份有限公司、安聯人壽保險股份有限公司、宏泰人壽保險股份有限公司、富邦人壽保險股份有限公司、新光人壽保險股份有限公司、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、好好證券股份有限公司

副本：



總經理 王俊傑



THIS DOCUMENT IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION. IF IN DOUBT, PLEASE SEEK PROFESSIONAL ADVICE.

24 February 2026

Dear Shareholder,

abrdn SICAV I

We are writing to inform you of the changes that the Board of Directors of abrdn SICAV I (the “**Company**”) proposes to make to the Company and certain of its sub-funds (the “**Funds**”) with effect from 26 March 2026 (the “**Effective Date**”). The principal proposed changes are detailed in this letter.

Capitalised terms used in this letter shall have the same meaning as set out in the latest version of the prospectus of the Company (the “**Prospectus**”) unless the context otherwise requires.

Updates in relation to SFDR Article 8 and Article 9 Funds

Aberdeen Investments is committed to reviewing its range of Funds with the aim of ensuring that they continue to meet client and regulatory requirements and expectations. This includes ongoing monitoring of our overall sustainability framework and the Sustainable Investment commitments within all Funds classified as Article 8 or Article 9 under the EU’s Sustainable Finance Disclosure Regulation (“**SFDR**”).

1. Updates to the Sustainability Framework for SFDR Article 8 Funds

Aberdeen Investments has undertaken a review of the overall framework to assess a company’s sustainability and how this applies to our SFDR funds. As a result of this, for our Article 8 Funds, the ESG House Score will be replaced with a new Overall Sustainability Assessment (OSA) from the Effective Date. Rather than setting a fixed percentage of companies to be excluded (as is currently the case under the ESG House Score), the OSA will provide a clearer and more comprehensive sustainability profile of the Fund based on the attributes and categorisation of the underlying companies. The OSA will provide an overall view on a company’s sustainability based on scoring of its governance, operations, and products and/or services. This broader assessment of sustainability will allow Aberdeen Investments to assess and review the Funds’ holdings in a more holistic and transparent manner.

These updates will also bring greater consistency to the minimum commitments to investments that are aligned with environmental or social characteristics, broadly set at 70% for Article 8 Promoting ESG Funds, or 80% for Article 8 Sustainable Funds.

The application of the OSA applies to all Aberdeen Investments active equity and active fixed income Article 8 Funds. However, this does not apply to Funds that do not currently utilise the ESG House Score, such as our Enhanced Index range, and only applies to active equity and active fixed income allocations within abrdn SICAV I - Diversified Income Fund.

abrdn SICAV I

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2. Updates to the Sustainable Investment methodology for SFDR Article 8 and Article 9 Funds

Best practices in sustainable investment methodologies are still developing across the industry, and Aberdeen Investments has kept our approach under continual review to ensure it remains robust and respond to an evolving regulatory landscape in the EU.

As part of this, Aberdeen Investments has updated its Sustainable Investment methodology across all of our Article 8 and Article 9 Funds. The current methodology assigns a pro-rata proportion of an investment as sustainable based on its economic contribution. From the Effective Date, the new methodology will look more holistically at the sustainability of a company, considering the combination of governance, operations, and the products and/or services which will allow a more robust and rounded assessment of whether a company is or is not considered sustainable (i.e. 0% or 100%) under the SFDR definition. This assessment utilises the componentry that makes up the OSA.

As a result of this, the minimum Sustainable Investment commitments across our Article 8 Sustainable Funds will be increased from the Effective Date as set out below. There will be no rebalancing required, and the risk profiles of the Funds remain unchanged. No changes to the portfolios are required as the Funds' current holdings already satisfy the new increased minimum commitments required under the updated methodology.

Fund	SFDR Status	Current Minimum Sustainable Investments Commitment	New Minimum Sustainable Investments Commitment
abrdn SICAV I – All China Sustainable Equity Fund	Article 8 Sustainable Fund	35%	50%
abrdn SICAV I – Asia Pacific Sustainable Equity Fund	Article 8 Sustainable Fund	40%	50%
abrdn SICAV I – China A Share Sustainable Equity Fund	Article 8 Sustainable Fund	35%	50%
abrdn SICAV I – Europe ex UK Sustainable Equity Fund	Article 8 Sustainable Fund	40%	50%
abrdn SICAV I – European Sustainable Equity Fund	Article 8 Sustainable Fund	40%	50%
abrdn SICAV I – Global Corporate Sustainable Bond Fund	Article 8 Sustainable Fund	40%	50%
abrdn SICAV I – Global High Yield Sustainable Bond Fund	Article 8 Sustainable Fund	40%	50%
abrdn SICAV I – Global Sustainable Equity Fund	Article 8 Sustainable Fund	40%	50%
abrdn SICAV I – Japanese Smaller Companies Sustainable Equity Fund	Article 8 Sustainable Fund	35%	50%
abrdn SICAV I – Japanese Sustainable Equity Fund	Article 8 Sustainable Fund	35%	50%
abrdn SICAV I – US Dollar Credit Sustainable Bond Fund	Article 8 Sustainable Fund	40%	50%

3. Updates in relation to transition opportunities for SFDR Article 8 Funds

Currently, active fixed income Article 8 Funds permit a limited proportion of the Fund to be invested in opportunities which do not pass the Thermal Coal screen where there is sufficient evidence to support the transition pathway that would lead to compliance with the screen. From the Effective Date, this flexibility will be added for active equity Article 8 Promoting ESG Funds (except for abrdn SICAV I – Future Global Equity Fund) in order to bring greater harmonisation across the framework.

It is, however, proposed that this flexibility is removed from active fixed income Article 8 Sustainable Funds from the Effective Date as these Funds are required to apply the Paris Aligned Benchmark screens.

4. Discontinuation of ESG rating against benchmark commitment for SFDR Article 8 Promoting ESG Funds

From the Effective Date, Article 8 Promoting ESG Funds will no longer make a commitment in relation to the ESG rating against the benchmark in order to ensure, to the extent possible, greater harmonisation across the framework.

5. Change to investment universe reduction for abrdn SICAV I – Global High Yield Sustainable Bond Fund

From the Effective Date, the Fund's investment universe will be reduced to at least 15%, down from the previous minimum of 20%, under the new framework described in (1) above.

6. Consolidation of investment approach documents into website disclosure

From the Effective Date, in order to reduce the number of supplementary documents Shareholders are directed to, the key content from the investment approach documents for each Fund will be brought into the website disclosure. The new website disclosures for each fund can be found at www.aberdeeninvestments.com under "Fund Centre".

7. Removal of "SDG enablers" as a concept for each of abrdn SICAV I – Emerging Markets SDG Equity Fund, abrdn SICAV I – Emerging Markets SDG Corporate Bond Fund and abrdn SICAV I – Global Small & Mid-Cap SDG Horizons Equity Fund

Aberdeen Investments is committed to reviewing its range of Funds with the aim of ensuring that they continue to meet client and regulatory requirements and expectations. Following a comprehensive review of the Funds, the decision has been made to no longer have the "SDG enabler" category as a distinct concept within each Fund's investment strategy. From the Effective Date, companies previously classified as SDG enablers will be directly aligned with the specific impact pillars they contribute to. In this context, SDG refers to the United Nations' Sustainable Development Goals, as set out in each Fund's Investment Objective and Policy.

This update will broaden the Funds' investment flexibility and enhance the Funds' ability to achieve their financial objectives, while maintaining a robust framework for delivering on their sustainable objectives. Integrating these enabler companies into their respective impact pillars is a logical next step which supports the long-term objectives of the Funds. There will be no change to the overall assessment or eligibility criteria for these investments.

8. Allowance for other Sustainable Investments for each of abrdn SICAV I – Emerging Markets SDG Equity Fund and abrdn SICAV I – Global Small & Mid-Cap SDG Horizons Equity Fund

From the Effective Date, the Funds will be permitted to invest up to 20% of their assets in Sustainable Investments for the specific purposes of supporting delivery against the financial objective and enhancing portfolio diversification. The remaining 80% of the Funds' assets will continue to be allocated to Sustainable Investments that are fully aligned with the Funds' sustainable objectives around United Nations' Sustainable Development Goals (SDG) alignment. All investments will remain Sustainable Investments and will continue to require to pass the screening criteria.

The investment objective and policy of each Fund will also be updated to clarify that the SDG alignment is assessed to be addressing a specific local, regional or global unmet need related to the world's major long-term challenges.

Sector and/or style tilts associated with SDG alignment can be a key driver of performance in certain market conditions and can present challenges in certain circumstances. The changes set out above aim to provide the Funds with greater flexibility to respond to these challenges and support delivery against their financial objectives, whilst maintaining their sustainable objectives around SDG alignment.

Summary

The changes outlined above will be reflected in the Investment Objectives and Policies of the relevant Funds from the Effective Date. The new Investment Objectives and Policies are available at www.aberdeeninvestments.com under "Fund Centre". As part of the updates, the respective Fund precontractual disclosures will be updated to reflect the above changes, along with certain other enhanced disclosures.

A summary of the key changes outlined in 1, 2 and 3 above applicable to each of the Funds is set out in Appendix 1.

Transfer Agent name change

Effective from 1 October 2025, following a restructuring of the entity responsible for registrar and transfer agent functions (including dealing, registration, and transfer agency services), SS&C Administration Services Luxembourg S.A. is named as the Transfer Agent in the Prospectus, replacing International Financial Data Services Luxembourg S.A. This change does not affect the activities performed by the Transfer Agent.

Rights of Shareholders

Shareholders affected by the changes mentioned above, who feel that they no longer meet their investment requirements, may request redemption or switching of their Shares until 13:00 hours Luxembourg time on 25 March 2026.

Prospectus

The changes detailed in this letter will be reflected in a new Prospectus to be dated 26 March 2026. The relevant Key Information Documents will be updated accordingly. This letter is also available at www.aberdeeninvestments.com/en-lu/investor-communications.

Your Board of Directors accepts responsibility for the accuracy of the information contained in this letter. To the best of the knowledge and belief of your Board of Directors (who have taken reasonable care to ensure this is the case) the information contained in this letter is in accordance with the facts and does not omit anything likely to affect the importance of such information.

If you have any questions or would like any further information please contact us at our registered office or, alternatively, call one of the following Shareholder Service Centre helplines:

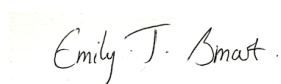
Europe (excluding UK) and rest of the World +352 46 40 10 820

UK +44 1224 425 255

Asia +65 6395 2700

Your Board of Directors believes that the changes are fair and reasonable and are in the best interests of Shareholders.

Yours faithfully,



For and on behalf of
the Board of Directors – abrdn SICAV I

Appendix 1 – Key changes in relation to SFDR Article 8 and Article 9 Funds

Fund	SFDR Status	Current Sustainable Investment Percentage (%)	New Sustainable Investment Percentage (%)	Change to Sustainable Investment methodology	Change from ESG House Score to Overall Sustainability Assessment	Change to transition opportunities
abrdn SICAV I – Asian Credit Opportunities Fund	Article 8 Promoting ESG Fund	15%	No change	Yes	Yes	No change
abrdn SICAV I – Asian Smaller Companies Fund	Article 8 Promoting ESG Fund	10%	No change	Yes	Yes	Yes, added
abrdn SICAV I – China Onshore Bond Fund	Article 8 Promoting ESG Fund	5%	No change	Yes	Yes	No change
abrdn SICAV I – Diversified Income Fund	Article 8 Promoting ESG Fund	10%	No change	Yes	Yes	Yes, added
abrdn SICAV I – Emerging Markets Bond Fund	Article 8 Promoting ESG Fund	10%	No change	Yes	Yes	No change
abrdn SICAV I – Emerging Markets Corporate Bond Fund	Article 8 Promoting ESG Fund	15%	No change	Yes	Yes	No change
abrdn SICAV I – Emerging Markets Equity Fund	Article 8 Promoting ESG Fund	10%	No change	Yes	Yes	Yes, added
abrdn SICAV I – Emerging Markets Ex China Equity Fund	Article 8 Promoting ESG Fund	10%	No change	Yes	Yes	Yes, added
abrdn SICAV I – Emerging Markets Income Equity Fund	Article 8 Promoting ESG Fund	10%	No change	Yes	Yes	Yes, added
abrdn SICAV I – Emerging Markets Investment Grade Bond Fund	Article 8 Promoting ESG Fund	10%	No change	Yes	Yes	No change
abrdn SICAV I - Emerging Markets Smaller Companies Fund	Article 8 Promoting ESG Fund	10%	No change	Yes	Yes	Yes, added
abrdn SICAV I - Emerging Markets Total Return Bond Fund	Article 8 Promoting ESG Fund	10%	No change	Yes	Yes	No change

abrdn SICAV I - Euro High Yield Bond Fund	Article 8 Promoting ESG Fund	10%	No change	Yes	Yes	No change
abrdn SICAV I - Future Global Equity Fund	Article 8 Promoting ESG Fund	10%	No change	Yes	Yes	No change
abrdn SICAV I - Future Minerals Fund	Article 8 Promoting ESG Fund	20%	No change	Yes	Yes	Yes, added
abrdn SICAV I - Global Enhanced Yield Bond Fund	Article 8 Promoting ESG Fund	10%	No change	Yes	Yes	No change
abrdn SICAV I - Global Infrastructure Equity Fund	Article 8 Promoting ESG Fund	10%	No change	Yes	Yes	No change
abrdn SICAV I - Indian Bond Fund	Article 8 Promoting ESG Fund	10%	No change	Yes	Yes	No change
abrdn SICAV I - Indian Equity Fund	Article 8 Promoting ESG Fund	10%	No change	Yes	Yes	Yes, added
abrdn SICAV I - North American Smaller Companies Fund	Article 8 Promoting ESG Fund	10%	No change	Yes	Yes	Yes, added
abrdn SICAV I - World Equity Enhanced Index Fund	Article 8 Promoting ESG Fund	10%	No change	Yes	No change	No change
abrdn SICAV I - European Equity Enhanced Index Fund	Article 8 Promoting ESG Fund	10%	No change	Yes	No change	No change
abrdn SICAV I - American Equity Enhanced Index Fund	Article 8 Promoting ESG Fund	10%	No change	Yes	No change	No change
abrdn SICAV I - Emerging Markets Equity Enhanced Index Fund	Article 8 Promoting ESG Fund	10%	No change	Yes	No change	No change
abrdn SICAV I - All China Sustainable Equity Fund	Article 8 Sustainable Fund	35%	50%	Yes	Yes	No change
abrdn SICAV I - Asia Pacific Sustainable Equity Fund	Article 8 Sustainable Fund	40%	50%	Yes	Yes	No change
abrdn SICAV I - China A Share Sustainable Equity Fund	Article 8 Sustainable Fund	35%	50%	Yes	Yes	No change
abrdn SICAV I - Europe ex UK Sustainable Equity Fund	Article 8 Sustainable Fund	40%	50%	Yes	Yes	No change
abrdn SICAV I - European Sustainable Equity Fund	Article 8 Sustainable Fund	40%	50%	Yes	Yes	No change
abrdn SICAV I - Global Corporate Sustainable Bond Fund	Article 8 Sustainable Fund	40%	50%	Yes	Yes	Yes, removed
abrdn SICAV I - Global High Yield Sustainable Bond Fund	Article 8 Sustainable Fund	40%	50%	Yes	Yes	Yes, removed

abrdn SICAV I - Global Sustainable Equity Fund	Article 8 Sustainable Fund	40%	50%	Yes	Yes	No change
abrdn SICAV I - Japanese Smaller Companies Sustainable Equity Fund	Article 8 Sustainable Fund	35%	50%	Yes	Yes	No change
abrdn SICAV I - Japanese Sustainable Equity Fund	Article 8 Sustainable Fund	35%	50%	Yes	Yes	No change
abrdn SICAV I - US Dollar Credit Sustainable Bond Fund	Article 8 Sustainable Fund	40%	50%	Yes	Yes	Yes, removed
abrdn SICAV I - Asian SDG Equity Fund	Article 9 Fund	80%	No change	Yes	No change	No change
abrdn SICAV I - Climate Transition Bond Fund	Article 9 Fund	80%	No change	Yes	No change	No change
abrdn SICAV I - Emerging Markets SDG Corporate Bond Fund	Article 9 Fund	80%	No change	Yes	No change	No change
abrdn SICAV I - Emerging Markets SDG Equity Fund	Article 9 Fund	80%	No change	Yes	No change	No change
abrdn SICAV I - Global Small & Mid-Cap SDG Horizons Equity Fund	Article 9 Fund	80%	No change	Yes	No change	No change

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以原文本為準。)

(節譯文)

此乃重要文件，請立即詳閱。如有疑問，請徵詢專業建議。

2026年2月24日

親愛的股東：

安本基金

謹致函通知台端，安本基金（下稱「**本公司**」）之董事會擬對本公司及其部分子基金（下稱「**本基金**」）進行變更，並將自 2026 年 3 月 26 日起生效（下稱「**生效日**」）。本函詳述擬進行之主要變更。

除本函另有定義者外，本函中所使用之定義詞彙應與本公司最新版公開說明書（下稱「**公開說明書**」）中之詞彙具有相同涵義。

有關SFDR第8條基金之更新

Aberdeen Investments 致力於審視其基金系列，旨在確保其持續符合客戶及監管要求與期待。此包括持續監控整體永續性框架，及所有依據歐盟永續金融揭露規範（下稱「**SFDR**」）被歸類為第8條基金之永續投資承諾。

1. 更新SFDR第8條基金之永續性框架

Aberdeen Investments 已對整體框架進行審視，以評估公司之永續性及其如何將其運用於我們的 SFDR 基金。基此，針對我們的第 8 條基金，ESG House Score 將自生效日起由新的整體永續評估（OSA）機制取代。與現行 ESG House Score 中設定固定比例以排除公司之做法不同，OSA 將依據標的公司之屬性與分類，提供更清晰且更全面之基金永續性概況。OSA 將基於公司治理、營運以及產品及/或服務之評分，提供公司永續性之整體概況。此種更廣泛之永續性評估將使 Aberdeen Investments 以更全面且透明之方式評估及審視基金持股。

此等更新也將使與環境或社會特徵相關之最低投資承諾更加一致，第 8 條提倡 ESG 之基金大致設定為 70%，而第 8 條之永續基金則為 80%。

OSA 將適用於所有 Aberdeen Investments 之主動型股票及主動型固定收益之第 8 條基金。然而，其不適用於尚未使用 ESG House Score 之基金。

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以原文本為準。)

2. 更新SFDR第8條基金之永續投資方法

永續投資方法之最佳實務在整個業界仍在不斷發展，Aberdeen Investments 持續審視其方法，以確保其保持穩健，並能回應歐盟不斷演變之監管環境。

作為其中之一環，Aberdeen Investments 已對其所有第 8 條基金之永續投資方法進行更新。現行方法是依據該投資之經濟貢獻，將該投資依比例分配為永續投資之一部分。自生效日起，新方法將更全面地評估公司之永續性，結合治理、營運，以及產品及/或服務進行考量，以便能更穩健且完整地評估某公司依據 SFDR 之定義是否具有永續（即 0% 或 100%）。該評估運用建構 OSA 之各個組成要素。

基此，我們所有第 8 條永續基金之最低永續投資承諾將自生效日起提高，如下表所示。此毋庸進行再平衡，且基金之風險概況亦維持不變。由於基金目前之持股已符合新方法所要求之提高後新的最低承諾，因此無須對投資組合進行調整。

基金	SFDR 狀態	現行最低永續投資承諾	新的最低永續投資承諾
安本基金 - 亞太永續股票基金	第 8 條永續基金	40%	50%
安本基金 - 歐洲永續股票基金	第 8 條永續基金	40%	50%
安本基金 - 環球永續股票基金	第 8 條永續基金	40%	50%
安本基金 - 日本小型公司永續股票基金	第 8 條永續基金	35%	50%
安本基金 - 日本永續股票基金	第 8 條永續基金	35%	50%

3. 與SFDR第8條基金轉型機會相關之更新

目前，主動型固定收益之第 8 條基金允許將基金之有限部位投資於未能通過動力煤篩選標準之機會，前提是有足夠證據支持該機會具備可達成符合篩選標準之轉型路徑。自生效日起，此項彈性將新增至主動型股票第 8 條提倡 ESG 之基金，以便在整體架構中達到更高之一致性。

惟自生效日起，亦擬自主動型固定收益之第 8 條永續基金中移除該彈性，因該等基金必須適用巴黎協定指標（Paris Aligned Benchmark）之篩選標準。

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以原文本為準。)

4. 停止對 SFDR 第 8 條提倡 ESG 之基金相對於基準之 ESG 評級做出承諾

自生效日起，第 8 條提倡 ESG 之基金將不再就相對於基準之 ESG 評級做出承諾，以便在整體架構中盡可能確保更高之一致性。

5. (與台灣無關，故略譯)

6. 將投資方法相關文件整合於網站中揭露

自生效日起，為減少股東需要查閱之補充文件數量，各基金投資方法文件中之主要內容將於網站中揭露。各基金之新網站揭露事項可在 www.aberdeeninvestments.com 之「基金中心」查詢。

7. (與台灣無關，故略譯)

8. (與台灣無關，故略譯)

摘要

上述變更將自生效日起反映在相關基金之投資目標與政策中。新的投資目標與政策可在 www.aberdeeninvestments.com 之「基金中心」查詢。作為更新之一環，也將更新相關基金之締約前揭露事項，以反映上述變更及其他特定強化揭露事項。

上述第 1、2 及 3 所述適用於各基金之主要變更摘要內容載於附錄 1。

股務代理人之名稱變更

自 2025 年 10 月 1 日起，於負責登記及股務代理職能（包括交易、登記及股務代理服務）之實體重組後，在公開說明書中將 SS&C Administration Services Luxembourg S.A. 列為股務代理人，並取代 International Financial Data Services Luxembourg S.A.。此變更不影響股務代理人所執行的活動。

股東之權利

受上述變更影響之股東如認為其不再符合其投資需求，得於 2026 年 3 月 25 日盧森堡時間 13:00 前，請求買回或轉換其股份。

公開說明書

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以原文本為準。)

本函中所載之變更將反映於 2026 年 3 月 26 日之新版公開說明書中。相關重要資訊文件亦將相應更新。本函亦得於 www.aberdeeninvestments.com/en-lu/investor-communications 取得。

董事會對本函所載資料之準確性負責。據董事會之最佳所知及所信（經採取合理措施以確保確係如此），本函所載資訊均屬實，且未遺漏任何可能影響該等資訊重要性之內容。

若您有任何疑問或需要更多資訊，請向註冊辦事處，或撥打以下任一股東服務中心之熱線與我們聯繫：

歐洲（英國除外）及世界其他地區：+352 46 40 10 820

英國：+44 1224 425 255

亞洲：+65 6395 2700

董事會認為此等變更實屬公允及合理，且符合股東之最大利益。

誠摯地，

代表

董事會—安本基金

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以原文本為準。)

附錄 1 – 與 SFDR 第 8 條基金相關之主要變更

基金	SFDR 狀態	現行永續投資比例	新的永續投資比例	是否變更永續投資方法	是否從 ESG House Score 變更為整體永續評估	是否變更轉型機會
安本基金 - 亞洲小型公司基金	第 8 條提倡 ESG 基金	10%	未變更	是	是	是，新增
安本基金 - 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)	第 8 條提倡 ESG 基金	10%	未變更	是	是	未變更
安本基金 - 新興市場公司債券基金 (本基金主要係投資於非投資等級之高風險債券)	第 8 條提倡 ESG 基金	15%	未變更	是	是	未變更
安本基金 - 新興市場股票基金	第 8 條提倡 ESG 基金	10%	未變更	是	是	是，新增

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以原文本為準。)

基金	SFDR 狀態	現行永續投資比例	新的永續投資比例	是否變更永續投資方法	是否從 ESG House Score 變更為整體永續評估	是否變更轉型機會
安本基金 - 新興市場小型公司基金	第 8 條提倡 ESG 基金	10%	未變更	是	是	是，新增
安本基金 - 歐元非投資等級債券基金	第 8 條提倡 ESG 基金	10%	未變更	是	是	未變更
安本基金 - 未來礦業基金	第 8 條提倡 ESG 基金	20%	未變更	是	是	是，新增
安本基金 - 印度債券基金	第 8 條提倡 ESG 基金	10%	未變更	是	是	未變更
安本基金 - 印度股票基金	第 8 條提倡 ESG 基金	10%	未變更	是	是	是，新增
安本基金 - 北美小型公司基金	第 8 條提倡 ESG 基金	10%	未變更	是	是	是，新增
安本基金 - 亞太永續股票基金	第 8 條永續基金	40%	50%	是	是	未變更
安本基金 - 歐洲永續股票基金	第 8 條永續基金	40%	50%	是	是	未變更
安本基金 - 環球永續股票基金	第 8 條永續基金	40%	50%	是	是	未變更

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以原文本為準。)

基金	SFDR 狀態	現行永續投資比例	新的永續投資比例	是否變更永續投資方法	是否從 ESG House Score 變更為整體永續評估	是否變更轉型機會
安本基金 - 日本小型公司永續股票基金	第 8 條永續基金	35%	50%	是	是	未變更
安本基金 - 日本永續股票基金	第 8 條永續基金	35%	50%	是	是	未變更

SFDR第8條更新受影響之基金基本資料					
基金中文名稱	基金英文名稱	ISIN Code	央行代碼	Lipper Id	Bloomberg Ticker
安本基金 - 亞太永續股票基金 A 累積 美元	abrdn SICAV I - Asia Pacific Sustainable Equity Fund A Acc USD	LU0011963245	ABDNAEASE	60000012	AETASEI LX
安本基金 - 亞太永續股票基金 I 累積 美元	abrdn SICAV I - Asia Pacific Sustainable Equity Fund I Acc USD	LU0231477265	ABDNAEASEI	65028093	ABEAPIA LX
安本基金 - 亞太永續股票基金 X 累積 美元	abrdn SICAV I - Asia Pacific Sustainable Equity Fund X Acc USD	LU0837965291	ABDNAF21X	68185040	ABAPEX2 LX
安本基金 - 歐洲永續股票基金 A 累積 歐元	abrdn SICAV I - European Sustainable Equity Fund A Acc EUR	LU0094541447	ABDNAEEUE	60000026	ABEEMAA LX
安本基金 - 歐洲永續股票基金 I 累積 歐元	abrdn SICAV I - European Sustainable Equity Fund I Acc EUR	LU0231472209	ABDNAF26I	68047705	ABEEMIA LX
安本基金 - 歐洲永續股票基金 X 累積 歐元	abrdn SICAV I - European Sustainable Equity Fund X ACC EUR	LU0837975928	ABDNAF26X	68185110	ABEEMX2 LX
安本基金 - 環球永續股票基金 A 累積 美元	abrdn SICAV I - Global Sustainable Equity Fund A Acc USD	LU0094547139	ABDNAEWE	60000046	ABEMCAA LX
安本基金 - 環球永續股票基金 I 累積 美元	abrdn SICAV I - Global Sustainable Equity Fund I Acc USD	LU0231482349	ABDNAF27I	65095311	AGBWEI2 LX
安本基金 - 環球永續股票基金 X 累積 美元	abrdn SICAV I - Global Sustainable Equity Fund X ACC USD	LU0837985646	ABDNAF27X	68185215	AGWEX2A LX
安本基金 - 日本小型公司永續股票基金 A 累積 日圓	abrdn SICAV I - Japanese Smaller Companies Sustainable Equity Fund A Acc JPY	LU0278936439	ABDNAEJPSM	65074009	AJSACJY LX
安本基金 - 日本小型公司永續股票基金 A 累積 美元避險	abrdn SICAV I - Japanese Smaller Companies Sustainable Equity Fund A Acc Hedged USD	LU0941570995	ABDNAEJPSMH	68216270	AJSCA2A LX
安本基金 - 日本小型公司永續股票基金 I 累積 美元避險	abrdn SICAV I - Japanese Smaller Companies Sustainable Equity Fund I ACC Hedged USD	LU1257041662	ABDNAEJPSMIH	68325138	AJSCI2U LX
安本基金 - 日本小型公司永續股票基金 I 累積 日圓	abrdn SICAV I - Japanese Smaller Companies Sustainable Equity Fund I Acc JPY	LU0278930234	ABDNAEJPSMI	65074010	AJSIAJP LX
安本基金 - 日本小型公司永續股票基金 X 累積 美元避險	abrdn SICAV I - Japanese Smaller Companies Sustainable Equity Fund X ACC Hedged USD	LU1539576147	ABDNAF46XU	68403945	AJSTX2U LX
安本基金 - 日本小型公司永續股票基金 X 累積 日圓	abrdn SICAV I - Japanese Smaller Companies Sustainable Equity Fund X ACC JPY	LU0837979086	ABDNAF46X	68185121	AJSAX2A LX
安本基金 - 日本永續股票基金 A 累積 日圓	abrdn SICAV I - Japanese Sustainable Equity FundA Acc JPY	LU0011963674	ABDNAEJEP	60000038	AETJAEI LX
安本基金 - 日本永續股票基金 A 累積 美元避險	abrdn SICAV I - Japanese Sustainable Equity Fund A Acc Hedged USD	LU0912262788	ABDNAEJEPH	68212200	AVGAUSD LX
安本基金 - 日本永續股票基金 I 累積 美元避險	abrdn SICAV I - Japanese Sustainable Equity Fund I Acc Hedged USD	LU0912262945	ABDNAEJEPIH	68230919	AGJEI2A LX
安本基金 - 日本永續股票基金 I 累積 日圓	abrdn SICAV I - Japanese Sustainable Equity Fund I Acc JPY	LU0231474593	ABDNAEJEPI	68047709	ABTJAIA LX
安本基金 - 日本永續股票基金 X 累積 美元避險	abrdn SICAV I - Japanese Sustainable Equity Fund X ACC Hedged USD	LU1204182627	ABDNAF24XU	68402510	ABJXU2A LX
安本基金 - 日本永續股票基金 X 累積 日圓	abrdn SICAV I - Japanese Sustainable Equity Fund X ACC JPY	LU0837978278	ABDNAF24X	68185118	AETJX2A LX