

檔 號：
保存年限：

施羅德證券投資信託股份有限公司 函

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發文日期：中華民國113年3月5日

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速別：普通件

密等及解密條件或保密期限：

附件：境外基金公司致股東通知信(0000026_附件_境外基金公司致股東通知信_原文及中譯文.pdf)



3-166



主旨：關於「施羅德環球基金系列一新興歐洲」（下稱「本基金」）X9及Y9級別之部分俄羅斯資產變現資金分配事宜，詳後說明，謹請 查照。

說明：

- 一、承本公司於西元（下同）2022年7月4日施羅德業字第1110000108號函通知，本基金在透過設立X9及Y9級別重組其持有之俄羅斯資產後，投資經理根據適用的制裁規例及基於本基金股東的最佳利益，已出售X9及Y9級別所持有的部分俄羅斯資產，並取得約5,700萬歐元的出售收益。
- 二、依據境外基金管理公司通知，本基金將於2024年6月6日就上述已變現俄羅斯資產資金進行每股56.50歐元的分配。
- 三、有關本次分配之詳細說明請詳附件「境外基金公司致股東通知信」。
- 四、謹請轉知 貴公司相關單位協助惠辦。

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、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、香港商香港上海匯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、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理財商品部、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、台中商業銀行股份有限公司、臺灣中小企業銀行股份有限公司、台新國際商業銀行股份有限公司、聯邦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、臺灣銀行股份有限公司、元大商業銀行股份有限公司、王道商業銀行股份有限公司、群益金鼎證券股份有限公司、富達證券股份有限公司、富邦綜合證券股份有限公司、凱基證券股份有限公司、永豐金證券股份有限公司、元大證券股份有限公司、新加坡商瑞銀證券股份有限公司台北分公司、鉅亨證券投資顧問股份有限公司、國泰綜合證券股份有限公司、基富通證券股份有限公司、全球人壽保險股份有限公司、安聯人壽保險股份有限公司、法商法國巴黎人壽保險股份有限公司台灣分公司、國泰人壽保險股份有限公司投資型商品部、安達國際人壽保險股份有限公司、第一金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、三商美邦人壽保險股份有限公司、台灣人壽保險股份有限公司、南山人壽保險股份有限公司、元大人壽保險股份有限公司、新光人壽保險股份有限公司投資企劃部、凱基人壽保險股份有限公司、台新人壽保險股份有限公司、合作金庫人壽保險股份有限公司、保誠人壽保險股份有限公司、英屬百慕達商友邦人壽保險股份有限公司台灣分公司、香港上海匯豐證券股份有限公司、好好證券股份有限公司

訂 副本： 024/02/06
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Notice to X9 and Y9 Shareholders of Schroder International Selection Fund Emerging Europe

5 March 2024

Notification of Fund distribution in respect of the disposal of Russian assets

Dear Shareholder,

Further to the notification issued on 4 July 2022 in relation to the reorganisation of the Fund for Russian assets, we are writing to inform you that there will be a distribution on 6 June 2024 to the X9 and Y9 share classes of the **"Fund"**, of which you are a holder.

Background and rationale

As a result of the unprecedented geo-political situation caused by Russia's invasion of Ukraine, and the resultant impact of sanctions and the actions of governments and market counterparties on certain Russian issuers and assets, the directors of Company (the **"Board"**) took the decision to suspend the calculation of net asset value (**"NAV"**) per share and dealing of shares in the Fund from 13.00, Central European Time on 25 February 2022.

This situation, combined with sanctions and the partial closure of the Russian Stock Exchange and the resultant inability of market participants to trade and achieve settlement reliably in Russian equities, had prevented the Fund from being able to value and dispose of those assets (the **"Russian Assets"**).

Following an assessment of the options for re-opening the Fund for subscriptions and redemptions, in the best interests of its shareholders while maintaining fair treatment for all shareholders, the Board communicated its decision to shareholders in the Fund on 4 July 2022 to reorganise the assets of the Fund by splitting the Fund in order to create new share classes to which the Russian Assets were to be allocated (the **"X9 and Y9 Classes"**).

As a result of this reorganisation the suspension of calculation of the NAV and dealing in shares of the Fund was lifted with effect from 18 July 2022 to enable the Fund to continue to be managed in accordance with its investment objective and policy. The X9 and Y9 Classes were launched on 18 July 2022 and each shareholder was allocated a number of shares in the X9 and Y9 Classes that reflected their percentage holding in the Fund's total NAV as at 25 February 2022. This enabled shareholders to benefit from the ongoing performance of the Fund's non-Russian Assets whilst retaining (through the X9 and Y9 Classes) an interest in the Russian Assets should their value return in the future.

Disposal of Russian Assets

While foreign access to the Russian Stock Exchange remains restricted, over the past year there has been some limited over-the-counter activities in a number of Russian offshore securities.

In accordance with the applicable sanctions regulations and considering the best interest of the shareholders of the Fund, the investment manager has been able to dispose of some of the Russian Assets held by the X9 and Y9 Classes. This has resulted in sales proceeds of approximately 57 million Euros.

Distribution

As outlined in the notification of 4 July 2022, we committed to return any value realised to shareholders over time. As a result of the disposals noted above, an initial distribution of €56.50 per share held will be paid on 6 June 2024.

As previously communicated, this distribution will be paid to investors in the same currency as their original interest held in the Fund. Shareholder's preferred distribution payment currency will also be considered. The distribution notice attached to this letter outlines the expected payment currency, along with the existing payment details on your account. If these details are incorrect, please contact your local Schroders office, your professional advisor, or Schroder Investment Management (Europe) S.A on (+352) 341 342 202.

Future of the X9 and Y9 Classes

As there are a number of Russian Assets still held by the X9 and Y9 Classes, they will continue to be held for the benefit of the shareholders in these classes. They will be valued according to the valuation principles set out in the Prospectus and Schroders' valuation policy. As at the date of this letter, the Russian Assets are valued at zero. The Management Company, Schroder Investment Management (Europe) S.A. ("SIM EU"), together with the Board, have responsibility for continuing to monitor the appropriateness of the valuation based on the prevailing market indicators.

As previously advised, as and when possible, we will realise the Russian Assets at the best available realisable price (and so return any related value to shareholders in the X9 and Y9 Classes) at our discretion acting in the best interests of the shareholders. The frequency and size of those distributions is subject to the future disposal of the Russian Assets, which cannot be predicted with any certainty. Any future distributions will be notified in the same manner as this distribution.

Tax

Schroders do not provide tax advice and so investors should always take their own advice from their professional advisors as to their particular tax position.

Further Information

Information relating to the Fund, including previous notifications and the indicative NAV of the X9 and Y9 Classes will continue to be made available on our website at:

<https://www.schroders.com/en-lu/lu/individual/funds-and-strategies/notifications/schroder-isf/>.

Any important information regarding the X9 and Y9 Classes and the realisation of the Russian Assets will also be notified to the holders of shares in the X9 and Y9 Classes. We will provide periodic updates to investors and will keep investors informed of any material developments relating to the Fund.

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

Your faithfully,

The Board of Directors

Appendix – Frequently Asked Questions

What are the details of the X9 and Y9 Classes created on 18 July 2022?

Designation	X9	Y9
Eligible holders	Institutional	Non-Institutional
Distribution Frequency	Accumulation	Accumulation
Currency	EUR	EUR
Hedging Status	Unhedged	Unhedged
ISIN	LU2473380983	LU2473381015
SEDOL	BMH3YV4	BMH3YW5
CUSIP	BSDB7EV32	BSDB7EVF5
Distribution Rate	€56,50	€56.50

What is the expected timeline for the distribution?

5 March 2024	Notification of Distribution of Russian Assets
30 May 2024	Notification of Final Distribution
6 June 2024	Effective Date (pay date)

An estimated distribution notification is attached to this letter with the details of your expected distribution. A final distribution notification will be made available 5 days prior to the effective date (pay date). The distribution rate will not change, however as transfers may occur the final distribution on the account will be confirmed.

Who will receive the distribution?

Since the X9 and Y9 Classes were established, we are aware that shareholders may have transferred their holding and therefore the registered shareholder on the account as of 30 May 2024 will be the recipient of the distribution. Any transfers received after 30 May 2024, but before 6 June 2024 will be processed, but will not be considered for the distribution payment.

What happens if I need to transfer my shares in the X9 and Y9 Classes during this period to 6 June 2024?

Transfers of shares are permitted. However, payments will be made based on the shareholder records as of 30 May 2024.

What currency and bank account will I receive the distribution in? The distribution will be paid in the currency and to the bank details that is held for the shareholders by the transfer agent, which is specified on the distribution notification attached. If you wish to make changes to either of these, please contact your local Schrodgers office, your professional advisor, or Schroder Investment Management (Europe) S.A on (+352) 341 342 202.

Will there be any charges in respect of this distribution?

Any charges incurred in respect of this distribution will be covered by Schroders.

How will this distribution impact the indicative NAV?

The indicative NAV will decrease as most of the value realised by the sale of the Russian Assets will be distributed to shareholders. A residual amount will be left in the X9 and Y9 Classes to pay any ongoing fees.

What will happen to the X9 and Y9 Classes following this distribution?

The X9 and Y9 Classes will continue to remain in place solely to hold the Russian Assets and as before it will not be possible to subscribe, switch or redeem shares in these classes.

Why is the full value of the X9 and Y9 Classes not being distributed?

The remaining Russian Assets are currently valued at zero due to the applicable sanctions and the partial closure of the Russian Stock Exchange. Both SIM EU and the Board, as well as the investment manager of the Fund, will continue to review and monitor any future opportunities to realise the remaining Russian Assets.

When will I receive another distribution?

Any value in the Russian Assets may be returned in tranches or all at the same time as and when liquidity is available.

Are any further sales of Russian Assets held by the X9 and Y9 Classes foreseen in the near future?

We will decide when and how to realise the Russian Assets, acting in the best interest of shareholders and at the best available realisable price to the extent possible.

Will I be able to view this distribution as part of my monthly statement on Investor Insights?

The distribution advice will be available on Investor Insight as part of the monthly statement process.

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。

此乃重要函件，務請閣下即時垂閱。閣下如對本函件的內容有任何疑問，應尋找獨立專業的意見。施羅德環球基金系列（「本公司」）的管理公司Schroder Investment Management (Europe) S.A.就本函件所載資料之準確性承擔全部責任，並在作出一切合理查詢後確認，盡其所知所信，本函件並無遺漏足以令本函件的任何陳述具誤導成分的其他事實。

致施羅德環球基金系列 - 新興歐洲（「本基金」）X9 及 Y9 股東的通知

2024 年 3 月 5 日

本基金就處置俄羅斯資產的資金分配通知

親愛的股東：

繼於 2022 年 7 月 4 日發布的有關本基金就俄羅斯資產進行重組的通知後，我們茲致函通知閣下，本基金（閣下為其持有人）的 X9 及 Y9 級別將於 2024 年 6 月 6 日進行已變現資產分配。

背景資料和原因

由於俄羅斯入侵烏克蘭導致前所未有的地緣政治局勢及多個政府和市場交易對手對若干俄羅斯發行人及資產採取的制裁和行動所產生的影響，本公司的董事（「董事會」）決定於 2022 年 2 月 25 日中歐時間下午 1 時正（香港時間下午 7 時正）暫停計算本基金每股資產淨值（「資產淨值」）及暫停買賣本基金股份。

這種情況，加上制裁及俄羅斯證券交易所的局部關閉，以及市場參與者因而無法就俄羅斯股票可靠地進行交易及結算，使本基金無法對該等資產（「俄羅斯資產」）進行估值及處置。

為符合其股東最佳利益及同時維持公平對待所有股東，董事會對重新開放本基金進行申購及贖回的可選方案作出評估後，於 2022 年 7 月 4 日向股東傳達其決定，即透過分拆本基金來重組基金的資產，以增設可獲分配俄羅斯資產的新級別（「X9 及 Y9 級別」）。

由於進行是次重組，計算資產淨值及買賣本基金股份的暫停於 2022 年 7 月 18 日起解除，以使本基金可繼續按照其投資目標及政策進行管理。X9 及 Y9 級別已於 2022 年 7 月 18 日推出，每位股東均獲分配數量反映其佔本基金截至 2022 年 2 月 25 日的總資產淨值的持股百分比的 X9 及 Y9 級別股份。這使股東能夠從本基金的非俄羅斯資產的持續表現中受益，同時如果俄羅斯資產在日後恢復其價值時可（透過 X9 及 Y9 級別）保留股東在當中的權益。

出售俄羅斯資產

儘管外國投資者進入俄羅斯證券交易所仍然受到限制，但俄羅斯離岸證券在過去一年仍有某些有限的場外交易活動。

根據適用的制裁規例及經考慮本基金股東的最佳利益，投資經理已能夠出售 X9 及 Y9 級別持有的部分俄羅斯資產，並取得約 5,700 萬歐元的出售收益。

資金分配

誠如 2022 年 7 月 4 日的通知中所述，我們承諾隨時間將變現的任何價值返還給股東。由於上述的出售，我們將於 2024 年 6 月 6 日支付所持每股 56.50 歐元的初次分配。

誠如之前所傳達，該分配將以與投資人在本基金中持有的原有權益相同的貨幣支付予投資人。股東偏好的分配支付貨幣亦將會被考慮。本函件所附的分配通知概述預期支付貨幣，以及閣下帳戶中的現有付款詳細資訊。如果這些詳細資訊不正確，請聯繫您的專業顧問，或致電施羅德投信客服專線電話：(02) 8723 6888 查詢。

X9 及 Y9 級別的未來方向

由於 X9 和 Y9 類別仍持有一些俄羅斯資產，該資產將繼續由 X9 及 Y9 級別為股東的利益而持有。有關資產將按照公開說明書及施羅德估值政策中所載的估值原則進行估值。截至本函發出之日，俄羅斯資產的價值為零。管理公司 Schroder Investment Management (Europe) S.A.（「SIM EU」）與董事會有責任根據現行市場指標繼續監察估值是否適當。

正如之前所述，在可能的情況下，我們將以最佳可變現價格，並根據股東的最佳利益酌情決定變現俄羅斯資產（從而將任何相關價值返還給 X9 及 Y9 級別的股東）。該等變現資產資金分配的頻率和規模取決於未來對俄羅斯資產的處置，而這些並無法準確預測。任何未來的分配均會以與本次分配相同的方式作出通知。

稅務

施羅德不會提供稅務意見，故投資人應就其特定的稅務狀況向其專業顧問徵詢意見。

進一步資訊

有關本基金的資料（包括早前的通知及 X9 及 Y9 級別的指示性資產淨值）將繼續刊載於網站：
<https://www.schroders.com/en-lu/lu/individual/funds-and-strategies/notifications/schroder-isf/>。

我們亦將會通知 X9 及 Y9 級別的股份持有人任何有關 X9 及 Y9 級別及變現俄羅斯資產的重要資訊。我們將定期向投資人提供最新資訊，並將隨時知會投資人有關本基金的任何重要進展。

閣下如有任何疑問或想瞭解更多關於施羅德產品資訊，請致電施羅德投信客服專線電話(02) 8723 6888 查詢。

董事會

謹啟

附錄 – 常見問題

於 2022 年 7 月 18 日設立的 X9 及 Y9 級別的詳細資訊為何？

股份級別	X9	Y9
持有人資格	機構投資人	非機構投資人
配息頻率	累積	累積
貨幣	歐元	歐元
避險狀況	非避險	非避險
ISIN	LU2473380983	LU2473381015
SEDOL	BMH3YV4	BMH3YW5
CUSIP	BSDB7EV32	BSDB7EVF5
每股分配率	56.50 歐元	56.50 歐元

分配的預期時間表？

2024 年 3 月 5 日	寄發已變現俄羅斯資產的分配通知
2024 年 5 月 30 日	最終分配通知
2024 年 6 月 6 日	生效日（付款日）

本函隨附一份預計分配通知，其中包含有關閣下的預期分配詳細資訊。最終分配通知將在生效日(付款日)前 5 天發出。分配率將不會更改，惟由於可能出現轉讓，因此帳戶上的最終派息將予確認。

誰將會收到本次分配？

自 X9 及 Y9 級別設立以來，我們知悉股東可能已轉讓其持股，因此截至 2024 年 5 月 30 日帳戶上的登記股東將成為分配的接收者。於 2024 年 5 月 30 日後但於 2024 年 6 月 6 日前收到的任何轉讓將獲處理，惟將不予考慮作分配支付。

如果我需要在此期間至 2024 年 6 月 6 日轉讓 X9 及 Y9 級別的股份，會發生什麼情況？

閣下將獲允許轉讓股份，惟付款將根據截至 2024 年 5 月 30 日的股東記錄作出。

我將以什麼貨幣和銀行帳戶收到分配？

分配將以隨附之分配通知中指定的貨幣支付，並向當中指明的轉讓代理人為股東所持有的銀行詳細資料作出支付。如閣下欲更改任何其中一項資料，請聯絡閣下常用的專業顧問或致電施羅德投信客服專線電話(02) 8723 6888 查詢。

本次分配是否會收取任何任何費用？

因本次分配而產生的任何費用將由施羅德承擔。

本次分配對指示性資產淨值的影響為何？

由於出售俄羅斯資產所變現的大部分價值將分配給股東，因此指示性資產淨值將大幅下降。剩餘金額將保留在 X9 及 Y9 級別中用作支付任何經常性費用。

X9 及 Y9 級別在本次分配後會發生什麼情況？

X9 及 Y9 級別將繼續保留僅用作持有俄羅斯資產，並且與以往一樣，無法申購、轉換或贖回此等級別中的股份。

沒有分派 X9 及 Y9 級別全部價值的原因？

鑑於適用的制裁及俄羅斯證券交易所局部關閉，剩餘的俄羅斯資產的價值現時為零。SIM EU 及董事會，以及本基金的投資經理將繼續審視並監察任何日後機會，以變現餘下的俄羅斯資產。

何時能收到另一次分配？

俄羅斯資產的任何價值將在其變得流通時分階段或於同一時間歸還。

未來是否會進一步出售 X9 及 Y9 級別所持有的俄羅斯資產？

我們將決定何時及如何變現俄羅斯資產，當中考慮到股東的最佳利益及在可行情況下以最佳可變現價格進行變現。

是否可以在 Investor Insights 的每月報表中查看此分配？

分配建議將作為每月報表流程的一部分於 Investor Insight 上公布。