

## 宏利證券投資信託股份有限公司 函

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密等及解密條件或保密期限：

附件：(0000056\_安本基金股東通知信中文版.pdf、0000056\_安本基金股東通知信原文版.pdf、0000056\_安本基金資料.pdf)

主旨：本公司總代理之安本基金之董事會擬自2025年5月7日（下稱「生效日」）起對本公司及其部分子基金（下稱「基金」）進行之變更，變更將反映於2025年5月7日之新版公開說明書中。相關事宜為如下說明，敬請查照。

說明：

- 一、更新SFDR第8條及第9條基金之揭露，包含如承諾最低永續投資水平之文字，以闡明有關永續投資之計算方法，及加入對巴黎協定基準（PAB）及／或氣候轉型基準（CTB）排除之說明等，受影響之基金為安本基金－亞太永續股票基金、安本基金－日本永續股票基金、安本基金－歐洲永續股票基金、安本基金－環球永續股票基金、安本基金－日本小型公司永續股票基金。此變更屬重大影響投資人權益事項。
- 二、安本基金－印度債券基金自生效日起轉型為提倡ESG之基金及其投資目標及政策之相關變更，此變更不會改變基金之風險概況，但屬重大影響投資人權益事項。

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三、安本基金－環球動力股息基金自生效日起，更新投資目標及政策，以進一步闡明所採用之配息政策，此變更不會改變基金之風險概況或基金之管理方式，但屬重大影響投資人權益事項。

四、安本基金－日本小型公司永續股票基金自生效日起更新投資目標及政策，將投資門檻更新為日本市場市值排名後30%之公司，此變更不會改變本基金之風險概況，但屬重大影響投資人權益事項。

五、公開說明書中資料保護與保密乙節之更新。

六、前揭項目詳細內容請參閱股東通知信，相關變更將反映於2025年5月7日之新版公開說明書中。

七、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2025年5月6日下午5：00前（臺灣時間），請求買回或轉換其股份。

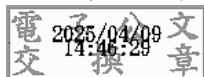
八、隨函附上股東通知信原文版及中文節譯文供您參考，中譯文與原文相較可能不盡完整或有歧異，股東通知信之完整內容請詳原文版，如有疑義應以原文為準。

九、以上說明，若有任何問題，請不吝與本公司聯繫。

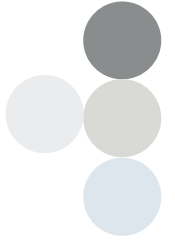
正本：三信商業銀行股份有限公司、上海商業儲蓄銀行股份有限公司、中國信託商業銀行股份有限公司、元大商業銀行股份有限公司、王道商業銀行股份有限公司、台中商業銀行股份有限公司、台北富邦商業銀行股份有限公司、台新國際商業銀行股份有限公司、永豐商業銀行股份有限公司、玉山商業銀行股份有限公司、兆豐國際商業銀行股份有限公司、合作金庫商業銀行、安泰商業銀行股份有限公司、京城商業銀行股份有限公司、板信商業銀行股份有限公司、星展(台灣)商業銀行股份有限公司、高雄銀行股份有限公司、國泰世華商業銀行股份有限公司、凱基商業銀行股份有限公司、渣打國際商業銀行股份有限公司、華南商業銀行股份有限公司、華泰商業銀行股份有限公司、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

副本：



總經理 王俊傑



【中文翻譯僅供參考，若與英文版有歧異，請以英文版為準】

(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。

2025 年 4 月 7 日

致股東：

### 安本基金

特此通知安本基金（下稱「本公司」）之董事會擬自 2025 年 5 月 7 日（下稱「生效日」）起對本公司及其部分子基金（下稱「基金」）進行之變更。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」）之詞彙具有相同涵義。

#### 1. 關於 SFDR 第 8 條及第 9 條基金之更新

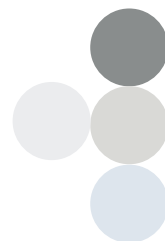
abrdn 致力於審查其基金範圍，以確保其持續符合客戶及監管機構之要求及期望。此包括持續監控依據歐盟永續金融揭露規範（下稱「SFDR」）歸類為第 8 條或第 9 條之所有基金現行之最低永續投資承諾。

基於此審查流程之結果，abrdn 已決定增加其第 9 條基金之最低永續投資承諾係屬妥適，以確保其：(1)更能代表永續投資承諾之實際水平，(2)盡可能於類似之 ESG/永續投資方法中維持一致，且(3)定位上更適合預期之 ESG 監理發展。此等增加於一定程度上亦受惠於更容易取得之 ESG 數據。

此外，對於所有第 8 條及第 9 條之基金，將更新公開說明書中關於承諾最低永續投資水平之文字，以闡明有關永續投資之計算方法。

（與台灣無關，故略譯）

作為更新之一環，相關基金之締約前揭露亦將更新以反映上述擬進行之變更及某些其他加強之揭露。



此外，第 8 條及第 9 條基金各自之投資方法文件（如附件 1 所列）已加入對巴黎協定基準（PAB）及/或氣候轉型基準（CTB）排除之說明（依據 2020 年 7 月 17 日歐盟授權法規(EU) 2020/1818 第 12(1)(a)至(g)條），並將於生效日起生效。

## 2. （與台灣無關，故略譯）

## 3. 將安本基金 - 印度債券基金轉型為提倡 ESG 之基金及其投資目標及政策之相關變更

abrdn 致力於審查其基金範圍，以確保其持續符合客戶及監管機構之要求及期望。近來，客戶對於環境、社會及公司治理（下稱「ESG」）議題及更廣泛之永續性之關注明顯增加。

永續性風險整合係 abrdn 投資流程之關鍵部分，作為其中之一環，我們現擬對本基金進行變更，以進一步提倡其 ESG 特徵。

自生效日起，本基金將遵循提倡 ESG 方法（Promoting ESG approach），其整合依據 ESG 因素及社會規範進行負面篩選。此外，ESG 風險最高之證券將透過 abrdn 之 ESG House Score 或適當之外部替代方法，併同量化及質化資料及資產類別之特定篩選進行篩選。最後，基金將設定明確之投資組合 ESG 目標，並載明於其新版之投資目標及政策中。透過採用此種方式，安本基金 - 印度債券基金承諾至少 10% 之永續投資。

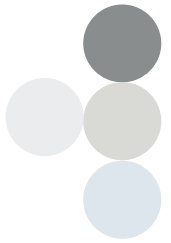
（與台灣無關，故略譯）

此等變更不會改變基金之風險概況。

下表摘要生效日將對本基金進行之變更。其亦載明 SFDR 分類及預估之再平衡成本，如下文進一步所述。

| 基金名稱          | 最低永續投資 | 預估之再平衡成本（截至 2025 年 3 月 31 日 AUM 之佔比） | 類型     | SFDR 分類 |       |
|---------------|--------|--------------------------------------|--------|---------|-------|
|               |        |                                      |        | 目前[分類]  | 新[分類] |
| 安本基金 - 印度債券基金 | 10%    | 0%                                   | 提倡 ESG | 第 6 條   | 第 8 條 |

基金新版之投資目標及政策，敘明所採用之 ESG 投資策略之資訊，請參見附件 2，投資方法文件則請參見網站 [www.abrdn.com](http://www.abrdn.com)。



### 投資組合之再平衡

謹告知股東投資組合再平衡之相關成本影響，預估金額如上表所示（包括利差、佣金及稅負）。此等成本將僅由上述所列之各基金負擔。與投資組合再平衡相關之任何額外成本（例如法律、監管或行政成本）將由 abrdn plc 集團公司負擔。

請注意，基金擬於實際可行之情況下儘速完全遵循上述新的投資指示（下稱「**新投資指示**」），惟此期間預計不會超過生效日後之一個曆月（下稱「**再平衡期間**」）。股東應注意，於再平衡期間，投資經理可能需要調整基金之投資組合及資產配置，以實施新投資指示。因此，本基金於此短暫期間內可能無法完全遵循新投資指示。

### SFDR

自生效日起，基金之分類將自上表所載之歐盟永續金融揭露規範（下稱「**SFDR**」）第 6 條，變更為第 8 條。第 8 條基金係該等提倡社會及/或環境特徵、投資於遵循良好治理之公司、做出具拘束力承諾，但不具永續投資目標之基金。

4. （與台灣無關，故略譯）

5. （與台灣無關，故略譯）

6. 安本基金 - 環球動力股息基金（基金之配息來源可能為本金且無保證收益及配息）  
之投資目標及政策更新

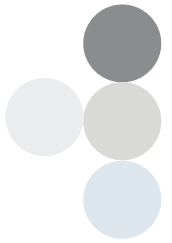
自生效日起，將更新本基金之投資目標及政策，以進一步闡明所採用之配息政策。

本基金旨在提供維持整體穩定水準之配息流。配息水準會定期審查，並考量市場條件之任何變動或可能影響基金內所生收益之其他因素，因此，配息得向上或向下調整。儘管本基金將自相關標的持股獲取收益，但於某些情況下，所支付之配息將來自本金。

茲並不擬對現行流程進行變更，且此等更新是為提供投資人更強化之透明度所為。

此外，本基金之投資目標及策略亦將更新，以加強配息取得之揭露及衍生性商品運用之揭露，進而提升對投資人之透明度。

更新後之投資目標及政策將與遵循類似策略及投資流程之安本基金間維持一致之用語。



此變更不會改變本基金之風險概況或基金之管理方式，且更新後毋須進行投資組合再平衡。

本基金新版之投資目標及政策之詳細資訊請，請參見附件 2。

## **7. 安本基金－日本小型公司永續股票基金之投資目標及政策更新**

自生效日起，將更新本基金之投資目標及政策，以反映就日本小型公司更量身定製之定義。目前之定義係市值低於 5,000 億日圓之公司，其將更新為涵蓋日本市場中市值排名後 30% 公司之持續性門檻（並使用 MSCI Japan Investable Market Index (IMI) 以代表整體日本市場）。

更新後之定義使該門檻得以反應市場脈動，並使其長期而言更符合基金之基準指數範圍。

此變更不會改變本基金之風險概況，且更新後毋須進行投資組合再平衡。

## **8. 資料保護與保密乙節之更新**

資料保護與保密乙節刻正進行更新，以強化股東之透明度，並確保 abrdn SICAV 系列之一致性。

### **股東之權利**

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 2025 年 5 月 6 日盧森堡時間 13:00 前，請求買回或轉換其股份。

### **公開說明書**

本函中所載之變更將反映於 2025 年 5 月 7 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.abrdn.com/en-lu/investor-communications](http://www.abrdn.com/en-lu/investor-communications) 取得。

董事會對本函所載資料之準確性負責。據董事會之最大所知及所信（經採取合理措施以確保內容之正確性後），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，請透過註冊辦事處聯繫我們，或撥打以下任一股東服務中心之熱線：



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

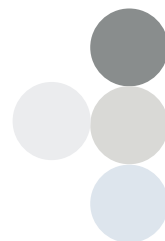
董事會認為此等變更為公平及合理，且符合股東之最大利益。

誠摯地，

（親簽）Emily. T. Bmat

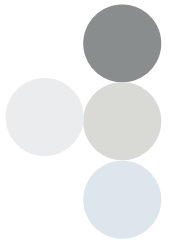
代表

安本基金董事會



附件 1 – 有關 SFDR 第 8 條及第 9 條基金之更新

| 基金名稱         | 條次 | PAB/CTB 排除 |
|--------------|----|------------|
| 亞太永續股票基金     | 8  | PAB        |
| 日本永續股票基金     | 8  | PAB        |
| 歐洲永續股票基金     | 8  | PAB        |
| 環球永續股票基金     | 8  | PAB        |
| 日本小型公司永續股票基金 | 8  | PAB        |



## 附件 2 – 新投資目標及政策

(與台灣無關，故略譯)

### 安本基金 – 印度債券基金

#### 投資目標及政策

本基金的投資目標在於追求長期總報酬，以至少三分之二的基金資產投資於以印度盧比計價之債務與債務相關證券，該等證券之發行人須為位於印度的政府或政府相關實體；及/或為其註冊營業處，或主要營業地點，或其大部分商業活動發生於印度的公司(包括該公司的控股公司)。

本基金亦得投資於及/或由位於印度之外的公司或政府發行以印度盧比計價的債務與債務相關證券。

雖然本基金旨在於正常市場條件下維持至少 80%投資於以印度盧比計價之債務與債務相關證券，但可能於某些例外情況下，印度國內固定收益證券之投資會受到印度國內法規限制。於該等情況下，本基金可能會有印度境外非以印度盧比計價之債務與債務相關證券之大量部位。

非以印度盧比計價之債務及債務相關證券之部位將係以美元計價之債務及債務相關證券。任何在本基金投資組合中之非印度盧比之部位通常將以衍生性金融工具轉換為印度盧比。

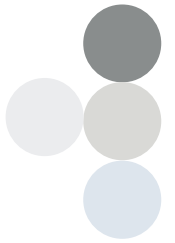
本基金得於有關法律和規章規定的條件及範圍內，為避險及/或投資目的或管理外匯風險而使用衍生性金融工具。

本基金受到主動管理。本基金之目標並非超越任何基準之績效且沒有基準可用於構建投資組合。

Markit iBoxx 亞洲印度市場指數（美元）被用於設定風險限制之基礎。

投資經理尋求降低基金價值與此指數相比發生重大變化之風險。長期而言基金的潛在價值變化（以預期波動率衡量）通常預計不會超過指數的潛在價值變化的 150%。

Markit iBoxx 亞洲印度市場指數（美元）是僅政府債券的指數。投資人應注意，截至 2019 年，印度債券市場的運作均受到資本管制。除了要求外國投資人註冊為外國證券投資人（FPI）的要求外，外國對債券市場的投資部位受到限制，對債券的投資透過配額系統受到規範，對政府、公司和國家債務債券分別設置配額。這些配額可以自由使用，直到分別使用了每個配額的全部限額。因此，在某些時候，管理機構可能無法完全進入市場或其部



分市場，這可能會影響相對於指數管理風險的能力。因此，該基金試圖向整個本地貨幣債券市場提供多元化的曝險，而不是複製或管理對該指數的曝險。

本基金提倡環境及社會特徵，但無永續投資目標。

所有股票及股票相關證券之投資皆遵循 abrdn 之「印度債券提倡 ESG 投資方法」。透過實行此方法，本基金承諾至少 10% 之永續投資。

此方法使用 abrdn 之固定收益投資流程，使投資組合經理得質化評量 ESG 因素如何可能影響公司現在及未來償還其債務之能力。為了補充此研究，abrdn ESG House Score；或適合之外部替代方法，用於量化識別及排除曝險於最高 ESG 風險之公司。此外，abrdn 採用一套與聯合國全球盟約、具爭議性武器、菸草製造及動力煤相關之公司排除方法。此等排除方法雖適用於公司層面，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。

針對政府債券，此方法旨在利用一系列資料評估主權發行人之環境、社會、公司治理及政治（下稱「ESGP」）特徵。此等數據會得出四個 ESGP 支柱分別計算之分數，然後依據各支柱之同等加權平均值得出 ESGP 總分數。此外，亦進行前瞻性的質化方向（Direction of Travel）評估。該評估係基於內部研究，並著重於重要 ESG 因素，使投資組合經理得辨識主權發行人於那些方面充分處理其 ESGP 弱點且此並未反映於數據中。

與發行人議合為 abrdn 投資流程及持續盡職治理計畫之一環。此流程評估發行人之所有權結構、公司治理及管理品質，以便為投資組合建構提供資訊。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。

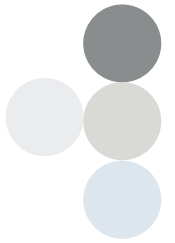
整體流程之詳情載於「印度債券提倡 ESG 投資方法」中，該方法係發布於 [www.abrdn.com](http://www.abrdn.com) 網站「基金中心」項下。金融衍生性工具、貨幣市場工具及現金之投資可能不遵循此等方法。

**安本基金 - 環球動力股息基金（基金之配息來源可能為本金且無保證收益及配息）**

### **投資目標及政策**

本基金的投資目標在於追求收益及長期資本增長，以至少三分之二的基金資產投資於公司股票及股票相關證券。

本基金將其大部分資產進行長期投資，以產生收益及資本增長。為提升整體收益生產水平，小部分投資會短期持有，以獲得定期配息，其與公司之一次性或特別性配息一併支付。



本基金受到主動管理。本基金之目標是扣除費用前之績效優於 MSCIAC 世界(淨額)指數(美元)基準。該基準亦被用於投資組合建構之參考點，並作為設定風險限制之基礎。

為實現其目標，本基金將持有比重偏離基準之部位，或投資於不包含在基準之證券。本基金之投資可能與基準中的組成部分及其各自之權重有明顯偏離。由於管理過程之主動性，本基金之績效表現可能會與基準之長期績效表現明顯偏離。

本基金之每月配息流（雖可能變更）旨在維持整體穩定之水準。儘管本基金將自相關標的持股獲取收益，但於某些情況下，每月所支付之配息將來自本金。將定期審查每月配息水準，將考量市場條件之任何變動或可能影響本基金內所生收益之其他因素，因此，得向下或向上調整。

衍生性商品僅用於貨幣避險目的。衍生性商品之運用受到監控，以確保本基金不會曝險於過度或非預期之風險。

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。



### 附件 3

(與台灣無關，故略譯)



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

7 April 2025



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 7 May 2025 (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.

## **1. Updates in relation to SFDR Article 8 and Article 9 Funds**

abrdn 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 the existing minimum Sustainable Investment commitments within all Funds classified as Article 8 or Article 9 under the EU's Sustainable Finance Disclosure Regulation ("**SFDR**").

As a result of this review process, abrdn has determined it appropriate to increase the minimum Sustainable Investment commitments across its Article 9 Funds in order to ensure that they are (1) more representative of the actual levels of Sustainable Investment commitments, (2) to the extent possible, consistent across similar ESG / Sustainable Investment approaches, and (3) positioned suitably for ESG regulatory developments. These increases have also been facilitated in part by more readily available ESG data.

In addition, for all Article 8 and 9 Funds, the language relating to committing to the minimum level of Sustainable Investments will be updated in the Prospectus to expand and clarify the calculation methodology in relation to Sustainable Investments.

The new minimums for all Article 9 Funds are as set out below and will be implemented from the Effective Date. There will be no rebalancing required or changes to the risk profiles of any Funds. Certain Funds will have lower minimum Sustainable Investment commitments to ensure a consistent approach across all Article 9 Funds. In addition, the minimum Sustainable Investment commitment for a small number of Funds will not change as these are already in line with the proposed updated minimum commitments.

| <b>Fund</b>                              | <b>SFDR Article</b> | <b>Current Minimum Sustainable Investments Commitment</b> | <b>New Minimum Sustainable Investments Commitment</b> |
|------------------------------------------|---------------------|-----------------------------------------------------------|-------------------------------------------------------|
| Asian SDG Equity Fund                    | Article 9           | 75%                                                       | 80%                                                   |
| Climate Transition Bond Fund             | Article 9           | 75%                                                       | 80%                                                   |
| Emerging Markets SDG Corporate Bond Fund | Article 9           | 75%                                                       | 80%                                                   |
| Emerging Markets SDG Equity Fund         | Article 9           | 75%                                                       | 80%                                                   |

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|                                                 |           |     |           |
|-------------------------------------------------|-----------|-----|-----------|
| Global Small & Mid-Cap SDG Horizons Equity Fund | Article 9 | 85% | 80%       |
| Nature Focused Global Equity Fund               | Article 9 | 80% | No change |

As part of the updates, the respective Fund precontractual disclosures will be updated to reflect the above proposed changes, along with certain other enhanced disclosures.

In addition, references to Paris-Aligned Benchmark (PAB) and/or Climate Transition Benchmark (CTB) exclusions (in accordance with Article 12(1)(a) to (g) of the Commission Delegated Regulation (EU) 2020/1818 of 17 July 2020) have been added to the respective Article 8 and Article 9 Funds' investment approach documents as listed in Appendix 1 and will be effective as of the Effective Date.

## **2. Update to the Investment Objective and Policy of abrdn SICAV I – Emerging Markets Income Equity Fund**

From the Effective Date, the Fund's Investment Objective and Policy will be updated to reflect that an additional screen will be applied in relation to the exclusion list of the Swiss Association for Responsible Investments (SVVK-ASIR). This additional screening means that companies are monitored for breaches of international and Swiss standards within their business practices and are screened for any breach of normative standards (such as human rights, labour rights, environmental rights or corruption). The addition of this screen aligns with recommendations of the UN and the OECD, and will broaden existing coverage available to the Investment Manager.

## **3. Conversion of abrdn SICAV I – Emerging Markets Total Return Bond Fund, abrdn SICAV I – China Onshore Bond Fund and abrdn SICAV I – Indian Bond Fund into Promoting ESG Funds and associated changes to their Investment Objectives and Policies**

abrdn is committed to reviewing its range of Funds with the aim of ensuring that they continue to meet client and regulatory requirements and expectations. Recently, a clear increase has been identified in client focus on Environmental, Social and Governance ("ESG") issues and wider sustainability.

Sustainability risk integration is a key part of abrdn's investment process and as part of this we are now looking to make changes to the Funds to further promote their ESG characteristics.

As from the Effective Date, the Funds will follow a Promoting ESG approach, which incorporates negative screening based on ESG Factors and societal norms. In addition, securities with the highest ESG risks will be screened out via abrdn's ESG House Score, or a suitable external alternative, along with quantitative and qualitative inputs and asset class specific screens. Finally, the Funds will have explicit portfolio ESG targets as set out in their new Investment Objectives and Policies. Through the application of this approach, the abrdn SICAV I – Emerging Markets Total Return Bond Fund and abrdn SICAV I – Indian Bond Fund commit to having a minimum of 10% in Sustainable Investments, while the abrdn SICAV I – China Onshore Bond Fund commits to having a minimum of 5% in Sustainable Investments.

In addition, the Investment Objective and Policy of abrdn SICAV I – Emerging Markets Total Return Bond Fund will be updated to add flexibility for the Fund to invest in Debt and Debt-Related Securities which are issued by corporations with their registered office in an Emerging Market country. This will provide additional opportunity for diversification and risk adjusted returns.

The changes do not alter the risk profile 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 | Minimum in Sustainable Investments | Estimated rebalancing costs (% of AUM as at 31 March 2025) | Category | SFDR Classification |     |
|-----------|------------------------------------|------------------------------------------------------------|----------|---------------------|-----|
|           |                                    |                                                            |          | Current             | New |

|                                                         |     |       |               |           |           |
|---------------------------------------------------------|-----|-------|---------------|-----------|-----------|
| abrdn SICAV I – Emerging Markets Total Return Bond Fund | 10% | 0.06% | Promoting ESG | Article 6 | Article 8 |
| abrdn SICAV I – China Onshore Bond Fund                 | 5%  | 0%    | Promoting ESG | Article 6 | Article 8 |
| abrdn SICAV I – Indian Bond Fund                        | 10% | 0%    | Promoting ESG | Article 6 | Article 8 |

The new Investment Objectives and Policies for the Funds, detailing the ESG investment strategies to be applied, can be found in Appendix 2 and the investment approach document can be found at [www.abrdn.com](http://www.abrdn.com).



### **Portfolio Rebalancing**

Shareholders are informed of the associated cost impact of the rebalancing of the portfolios with the estimated amount as set out in the table above (including spreads, commissions and taxes). Such costs will only be borne by the Funds listed above. Any additional cost associated with the rebalancing of the portfolios (such as legal, regulatory or administrative costs) will be borne by a group company of abrdn plc.

Please note, that it is intended that the Funds will become fully compliant with their new investment mandates as described above (the “**New Investment Mandate**”) as soon as practicably possible, but this is not expected to exceed 1 calendar month following the Effective Date (the “**Rebalancing Period**”). Shareholders should be aware that during the Rebalancing Period, the Investment Manager may need to adjust the Funds’ portfolios and asset allocations in order to implement the New Investment Mandates. As such, the Funds may not fully adhere to the New Investment Mandates during this brief period.

### **SFDR**

The Funds will, from the Effective Date, be classified as Article 8 under the EU’s Sustainable Finance Disclosure Regulation (“**SFDR**”), changing from Article 6 as shown in the table above. Article 8 funds are those that promote social and/or environmental characteristics, invest in companies that follow good governance, give binding commitments but do not have a sustainable investment objective.

#### **4. Reposition and renaming of abrdn SICAV I – Asian Credit Sustainable Bond Fund and associated changes to its Investment Objective and Policy**

From the Effective Date, the Fund’s Investment Objective and Policy will be updated to reflect that the Fund will move from a Sustainable to a Promoting ESG approach to better align to the Fund’s forward-looking ESG approach.

The Fund will remain classified as Article 8 under the SFDR.

The Fund will follow abrdn’s “Asian Credit Promoting ESG Investment Approach”. Through the application of this approach, the Fund continues to commit to having a minimum of 15% in Sustainable Investments. abrdn applies a bottom-up approach in reviewing the Fund’s commitments and believes that the new ESG approach and the minimum 15% commitment in Sustainable Investments is considered the best approach to continue the Fund’s Article 8 SFDR classification and deliver the Fund’s objective of long-term total return.

The Fund will continue to qualitatively identify and exclude ESG laggards and incorporate negative screening in relation to the UN Global Compact, Controversial Weapons, Tobacco Manufacturing and Thermal Coal. The Fund will continue to have an explicit carbon intensity target as set out in its new Investment Objective and Policy. However, the Fund will no longer commit to an ESG rating that is better than or equal to the benchmark and will screen out a lesser number of securities with the highest ESG risks.

In line with the above changes, the Fund will change its name to abrdn SICAV I – Asian Credit Opportunities Fund on the Effective Date.

These changes do not alter the risk profile of the Fund.

### **Portfolio Rebalancing**

Shareholders are informed of the associated cost impact of the rebalancing of the portfolio with the estimated amount as set out in the table below (including spreads, commissions and taxes). Such costs will be borne by the Fund. Any additional cost associated with the rebalancing of the portfolio (such as legal, regulatory or administrative costs) will be borne by a group company of abrdn plc.

Please note, that it is intended that the Fund will become fully compliant with its new investment mandate as described above (the “**New Investment Mandate**”) as soon as practicably possible, but this is not expected to exceed one calendar month following the Effective Date (the “**Rebalancing Period**”). Shareholders should be aware that during the Rebalancing Period, the Investment Manager may need to adjust the Fund’s portfolio and asset allocation in order to implement the New Investment Mandate. As such, the Fund may not fully adhere to the New Investment Mandate during this brief period.

### **Summary**

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

|                                                                        | Current                                            | New                                             |
|------------------------------------------------------------------------|----------------------------------------------------|-------------------------------------------------|
| <b>Fund Name</b>                                                       | abrdn SICAV I – Asian Credit Sustainable Bond Fund | abrdn SICAV I – Asian Credit Opportunities Fund |
| <b>Category</b>                                                        | Sustainable                                        | Promoting ESG                                   |
| <b>SFDR Classification</b>                                             | Article 8 – <i>no change</i>                       |                                                 |
| <b>Estimated rebalancing costs<br/>(% of AUM as at 14 August 2024)</b> | 0.0%                                               |                                                 |

The changes set out above will not alter the risk profile of the Fund.

Details of the new Investment Objective and Policy for the Fund can be found in Appendix 2 and the investment approach document can be found at [www.abrdn.com](http://www.abrdn.com).

### **5. Updates to the Investment Objective and Policy and renaming of income distributing Share Classes of abrdn SICAV I – Diversified Income Fund**

From the Effective Date, the Fund’s Investment Objective and Policy will be updated to provide additional clarity on the applied distribution policy.

The Fund aims to provide a distribution stream that is kept at a generally stable level and based on projected income / returns.

The distribution level is regularly reviewed, taking into consideration any changes in market conditions or other factors which may impact the income generated within the Fund, and therefore, distributions can be revised up or down. Whilst the Fund will generate income from the underlying holdings there may be instances where distributions paid out will be supplemented by capital.

There is no proposed change to the existing process and this update is made to provide enhanced transparency for investors.

In conjunction with the updates to the Investment Objective and Policy set out above for the Fund, all income distributing share classes of the Fund will be renamed to include “Gross” in the share class name from the Effective Date.

The current distribution policy for the Fund is to provide a stable distribution rate, based on projected income, which is calculated before costs are deducted. Therefore, in practice these costs are taken from the capital of the Fund (in part or in full), which is in-line with the policy of Gross Income Shares, as

defined in the Prospectus. This rename is therefore to provide increased transparency for investors in these share classes.

A list of all impacted share classes can be found in Appendix 3.

#### **6. Update to the Investment Objective and Policy of abrdn SICAV I – Global Dynamic Dividend Fund**

From the Effective Date, the Fund's Investment Objective and Policy will be updated to provide additional clarity on the applied distribution policy.

The Fund aims to provide a distribution stream that is kept at a generally stable level. The distribution level is regularly reviewed, taking into consideration any changes in market conditions or other factors which may impact the income generated within the Fund, and therefore, distributions can be revised up or down. Whilst the Fund will generate income from the underlying holdings there may be instances where distributions paid out will be supplemented by capital.

There is no proposed change to the existing process and this update is made to provide enhanced transparency for investors.

In addition, the Fund's Investment Objective and Policy will also be updated to enhance the dividend capture disclosure and derivatives use disclosure consequently increasing transparency for investors. The updated Investment Objective and Policy will provide consistency of wording across the abrdn SICAV I Funds following a similar strategy and investment process.

This change will not alter the risk profile of the Fund or how the Fund is managed, and no portfolio rebalancing will be required as a result of the update.

Details of the new Investment Objective and Policy for the Fund can be found in Appendix 2.

#### **7. Update to the Investment Objective and Policy of abrdn SICAV I – Japanese Smaller Companies Sustainable Equity Fund**

From the Effective Date, the Fund's Investment Objective and Policy will be updated to reflect a more tailored definition of Japanese smaller companies. This is currently defined as companies with a market capitalisation of under Yen 500 billion and will be updated to a threshold that encompasses the bottom 30% of the Japanese market (where the MSCI Japan Investable Market Index (IMI) Index is used as a representation of the overall Japan market) on an ongoing basis.

The updated definition allows the threshold to reflect market movements and results in it being more attuned to the Fund's benchmark index universe over the long term.

This change will not alter the risk profile of the Fund and no portfolio rebalancing will be required as a result of the update.

#### **8. Update to the Data Protection and Confidentiality section**

The Data Protection and Confidentiality section is being updated to enhance transparency for Shareholders and to ensure consistency across the abrdn SICAVs range.

#### **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 6 May 2025.



The changes detailed in this letter will be reflected in a new Prospectus to be dated 7 May 2025. The relevant Key Information Documents will be updated accordingly. This letter is also available at [www.abrdn.com/en-lu/investor-communications](http://www.abrdn.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:

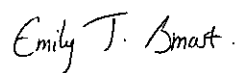
**Europe (excluding UK) and rest of the World +352 46 40 10 820**

**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,

Handwritten signature of Emily T. Smart in black ink.

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

## Appendix 1 – Updates in relation to SFDR Article 8 and Article 9 Funds

| Fund Name                                          | Article | PAB/CTB Exclusions |
|----------------------------------------------------|---------|--------------------|
| Asia Pacific Sustainable Equity Fund               | 8       | PAB                |
| Japanese Sustainable Equity Fund                   | 8       | PAB                |
| European Sustainable Equity Fund                   | 8       | PAB                |
| Global Sustainable Equity Fund                     | 8       | PAB                |
| All China Sustainable Equity Fund                  | 8       | PAB                |
| Europe ex UK Sustainable Equity Fund               | 8       | PAB                |
| Japanese Smaller Companies Sustainable Equity Fund | 8       | PAB                |
| Global Corporate Sustainable Bond Fund             | 8       | PAB                |
| US Dollar Credit Sustainable Bond Fund             | 8       | PAB                |
| China A Share Sustainable Equity Fund              | 8       | PAB                |
| Global High Yield Sustainable Bond Fund            | 8       | PAB                |
| Emerging Markets SDG Equity Fund                   | 9       | PAB                |
| Asian SDG Equity Fund                              | 9       | PAB                |
| Emerging Markets SDG Corporate Bond Fund           | 9       | PAB                |
| Global Small & Mid-Cap SDG Horizons Equity Fund    | 9       | PAB                |
| Climate Transition Bond Fund                       | 9       | CTB                |



## **Appendix 2 – New Investment Objectives and Policies**

### **ABRDN SICAV I – EMERGING MARKETS TOTAL RETURN BOND FUND**

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

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

The Fund will invest in Emerging Market Debt and Debt-Related Securities denominated in any currency or maturity. These include Debt and Debt-Related Securities issued by governments, government related bodies, quasi-sovereigns and corporations, including inflation-linked debt and floating rate notes (FRNs). The Fund may also invest in Frontier Markets, which are typically smaller, less developed constituents of the JP Morgan EMBI Global Diversified Index that exhibit similar economic characteristics to Emerging Market countries.

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

In times of extreme market stress and increased volatility, the Investment Manager may deviate from the above mentioned limits by increasing allocations to developed market securities, with a view to reducing portfolio risk and volatility.

The Fund may utilise financial derivative instruments routinely 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 Fund will actively manage its currency exposure and may use derivatives to express currency views.

The Fund is actively managed.

The holdings of the Fund are not selected with reference to a benchmark index and the Fund does not aim to outperform any benchmark but the performance of the Fund (before charges) can be compared over the long term (5 years or more) against a basket of the following indices, which is rebalanced to the stated weights on a daily basis: 75% JP Morgan EMBI Global Diversified Index (USD) and 25% JP Morgan GBI-EM Global Diversified Index (USD). These indices are used as a basis for risk setting constraints. In order to achieve its objective, the Fund has the flexibility to seek opportunities across the full range of Debt and Debt-Related Securities. The potential change in value of the Fund (as measured by expected volatility) is ordinarily expected to be lower than the potential change in value of the above basket of indices 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 "Emerging Markets Total Return Bond Promoting ESG Investment Approach".

Through the application of this approach, the Fund commits to having a 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 applies 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 by companies otherwise excluded by the environmental screens, where the proceeds of such issues can be confirmed as having a positive environmental impact.

Engagement with issuers is a part of abrdn's investment process and ongoing stewardship program. As part of this, where the engagement process identifies companies in high carbon emitting sectors with ambitious and credible targets to decarbonise their operations, up to 5% of assets may be invested in these companies in order to support their transition to ultimately comply with the environmental screens.

Further detail of this overall process is captured within the "Emerging Markets Total Return Bond Promoting ESG Investment Approach", which is published at [www.abrdn.com](http://www.abrdn.com) under "Fund Centre".

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

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.

**ABRDN SICAV I – ASIAN CREDIT SUSTAINABLE BOND FUND (to be renamed ABRDN SICAV I – ASIAN CREDIT OPPORTUNITIES FUND from the Effective Date)**

**Investment Objective and Policy**

The Fund's investment objective is long term total return to be achieved by investing at least 90% of assets in Debt and Debt-Related Securities issued by corporations and governments, including sub-sovereigns, inflation-linked, convertible, asset backed and mortgage backed bonds.

At least two-thirds of the Fund's assets will be invested in Debt and Debt-Related Securities which are issued by corporations (including government-owned corporations or holding companies of such corporations) with their registered office or principal place of business in an Asian country; and/or issued by corporations (or holding companies of such corporations) which carry out the preponderance of their business activities in an Asian country.

The Fund is actively managed. The Fund aims to outperform the JP Morgan Asia Credit Diversified Index (USD) before charges.

The benchmark is also used as a reference point for portfolio construction and as a basis for setting risk constraints, but does not incorporate any sustainable criteria.

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 Debt and Debt-Related Securities will follow the abrdn "Asian Credit Promoting ESG Investment Approach".



Through the application of this approach, the Fund commits to having a minimum of 15% in Sustainable Investments. Furthermore, the Fund targets a lower carbon intensity, than the benchmark.

This approach utilises abrdn's fixed income investment process, which enables portfolio managers to qualitatively assess how ESG factors are likely to impact on the company's ability to repay its debt, both now and in the future. To complement this research, the abrdn ESG House Score; or a suitable external alternative, is used to quantitatively identify and exclude those companies exposed to the highest ESG risks. In addition, abrdn applies 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 by companies otherwise excluded by the environmental screens, where the proceeds of such issues can be confirmed as having a positive environmental impact.

Engagement with external company management teams is a part of abrdn's investment process and ongoing stewardship program. This process evaluates the ownership structures, governance and management quality of those companies to identify and support not only companies that already demonstrate strong characteristics but also companies making positive improvements in their sustainable business practices. In line with this, up to 5% of assets may be invested in companies which deviate from certain exclusion criteria, but that are assessed on a forward-looking basis as presenting a strong opportunity to make significant, positive and measurable change over the medium term, subject to internal peer review and ongoing monitoring of progress against defined milestones. In addition, where the engagement process identifies companies in high carbon emitting sectors with ambitious and credible targets to decarbonise their operations, up to 5% of assets may be invested in these companies in order to support their transition to ultimately comply with the environmental screens.

Further detail of this overall process is captured within the "Asian Credit Promoting ESG Investment Approach", which is published at [www.abrdn.com](http://www.abrdn.com) under "Fund Centre".

Investment in financial derivative 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.

Without limiting the generality of the foregoing, the Investment Manager may alter the currency exposure of the Fund, solely through the use of derivative contracts (without buying or selling underlying Transferable Securities or currencies). Furthermore, the Fund's portfolio may be fully or partially hedged back to the Base Currency if, in the opinion of the Investment Manager, this is believed to be appropriate.

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.

#### **ABRDN SICAV I – CHINA ONSHORE BOND FUND**

##### **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 in onshore Renminbi (CNY) by government or government-related bodies and/or corporations.

The Fund may also invest in Debt and Debt-Related Securities denominated in offshore Renminbi (CNH) issued by government or government-related bodies and/or corporations, as well as Debt and Debt-Related Securities denominated in other currencies which are issued by the Chinese government or government-related bodies or corporations (including holding companies of such corporations) with their registered office, principal place of business or the preponderance of their business activities in Mainland China.

The Fund may invest up to 100% of its assets in Mainland China Debt and Debt-Related Securities, including via the China Interbank Bond Market, through QFI regime or by any other available means.

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.

Without limiting the generality of the foregoing, the Investment Manager may alter the currency exposure of the Fund, solely through the use of derivative contracts (without buying or selling underlying Transferable Securities or currencies). Furthermore, the Fund's portfolio may be fully or partially hedged back to the Base Currency if, in the opinion of the Investment Manager, this is believed to be appropriate.

The Fund is actively managed.

The Fund aims to outperform the FTSE Chinese Government Bond Index (CNH) benchmark before charges.

The benchmark is also used as a basis for setting risk constraints however the Fund does not use a benchmark for portfolio construction.

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.

The Investment Manager seeks to reduce the risk of significant changes in the value of the Fund compared to the benchmark. The potential change in value of the Fund (as measured by expected volatility) is not ordinarily expected to exceed 150% of the potential change in value 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 "China Onshore Bond Promoting ESG Investment Approach".

Through the application of this approach, the Fund commits to having a minimum of 5% in Sustainable Investments.

This approach utilises abrdn's fixed income investment process, which enables portfolio managers to qualitatively assess how ESG factors are likely to impact on the company's ability to repay its debt, both now and in the future. To complement this research, the abrdn ESG House Score; or a suitable external alternative, 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 by companies otherwise excluded by the environmental screens, where the proceeds of such issues can be confirmed as having a positive environmental impact.

For government bonds, this approach evaluates 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, based on an equally weighted average across the pillars. In addition, a forward-looking qualitative Direction of Travel assessment is conducted. This assessment is based on internal research and focuses on material ESG factors, allowing portfolio managers to identify where ESGP weaknesses are being adequately addressed by the sovereign issuer and this is not reflected in the data.

Engagement with issuers is a part of abrdn's investment process and ongoing stewardship programme. This process evaluates the ownership structures, governance and management quality of issuers, in order to inform portfolio construction. As part of this, where the engagement process identifies companies in high carbon emitting sectors with ambitious and credible targets to decarbonise their operations, up to 5% of assets may be invested in these companies in order to support their transition to ultimately comply with the environmental screens.



Further detail of this overall process is captured within the "China Onshore Bond Promoting ESG Investment Approach", which is published at [www.abrdn.com](http://www.abrdn.com) under "Fund Centre". Investment in financial derivative instruments, money-market instruments and cash may not adhere to this approach.

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.

## **ABRDN SICAV I – INDIAN BOND FUND**

### **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 Indian Rupee denominated Debt and Debt-Related Securities which are issued by government or government-related bodies domiciled in India, and/or corporations (including holding companies of such corporations) with their registered office, principal place of business or the preponderance of their business activities in India.

The Fund may also invest in Debt and Debt-Related Securities issued by non-Indian corporations or governments which are denominated in Indian Rupee.

Whilst the Fund will aim to maintain a minimum of 80% in Debt and Debt-Related Securities denominated in Indian Rupee in normal market conditions, there may be exceptional circumstances where investment in Indian domestic fixed income securities may be restricted by Indian domestic regulation. In such circumstances, the Fund may have substantial exposure to non-Indian Rupee denominated Debt and Debt-Related Securities outside of India.

Exposure to non-Indian Rupee denominated Debt and Debt-Related Securities will be in USD denominated Debt and Debt-Related Securities. Any non-Indian Rupee exposure within the Fund's portfolio will typically be converted to Indian Rupee using financial derivative instruments.

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 Fund is actively managed. The Fund does not aim to outperform any benchmark and there is no benchmark used as a reference for portfolio construction.

The Markit iBoxx Asia India Index (USD) is used as a basis for setting risk constraints.

The Investment Manager seeks to reduce the risk of significant changes in the value of the Fund compared to this index. The potential change in value of the Fund (as measured by expected volatility) is not ordinarily expected to exceed 150% of the potential change in value of this index over the longer term.

The Markit iBoxx Asia India Index (USD) is a government bond only index. Investors should be aware that the Indian bond market operates with capital controls as of writing in 2019. Other than the requirement for foreign investors to register as foreign portfolio investors (FPIs), foreign exposure to the bond market is capped and investment in bonds is regulated via a quota system, with separate quotas for government, corporate and state debt bonds. These quotas can be used freely until the entire limit for each quota respectively is utilised. As a result, it is possible that at certain times the Manager may not have full access to the market or parts thereof, which may influence the ability to manage risk versus the index. As a result the Fund seeks to provide diversified exposure to the overall local currency bond market rather than replicate or manage exposure against the index.

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 "Indian Bond Promoting ESG Investment Approach".

Through the application of this approach, the Fund commits to having a minimum of 10% in Sustainable Investments.

This approach utilises abrdn's fixed income investment process, which enables portfolio managers to qualitatively assess how ESG factors are likely to impact on the company's ability to repay its debt, both now and in the future. To complement this research, the abrdn ESG House Score; or a suitable external alternative, 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 by companies otherwise excluded by the environmental screens, where the proceeds of such issues can be confirmed as having a positive environmental impact.



For government bonds, this approach evaluates 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, based on an equally weighted average across the pillars. In addition, a forward-looking qualitative Direction of Travel assessment is conducted. This assessment is based on internal research and focuses on material ESG factors, allowing portfolio managers to identify where ESGP weaknesses are being adequately addressed by the sovereign issuer and this is not reflected in the data.

Engagement with issuers is a part of abrdn's investment process and ongoing stewardship programme. This process evaluates the ownership structures, governance and management quality of issuers, in order to inform portfolio construction. As part of this, where the engagement process identifies companies in high carbon emitting sectors with ambitious and credible targets to decarbonise their operations, up to 5% of assets may be invested in these companies in order to support their transition to ultimately comply with the environmental screens.

Further detail of this overall process is captured within the "Indian Bond Promoting ESG Investment Approach", which is published at [www.abrdn.com](http://www.abrdn.com) under "Fund Centre". Investment in financial derivative instruments, money-market instruments and cash may not adhere to this approach.

## **ABRDN SICAV I – GLOBAL DYNAMIC DIVIDEND FUND**

### **Investment Objective and Policy**

The Fund's investment objective is to achieve income combined with long-term capital growth by investing in at least two-thirds of the Fund's assets in equities and equity-related securities of companies.

The Fund invests the majority of its assets for the long term to generate income and capital growth. To increase the overall level of income generated, a small portion of investments are held for short periods of time to capture regular dividends that are paid along with one off or special dividends from companies.

The Fund is actively managed. The Fund aims to outperform the MSCI AC World (Net) Index (USD) with a yield greater than the 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's monthly distribution stream (while subject to change) is intended to be kept at a generally stable level. While the Fund will generate an income stream from the dividends of the underlying holdings, there may be instances where the monthly distribution paid out will be supplemented by capital. The appropriate level of monthly distributions will be regularly reviewed, taking into consideration

any changes in market conditions or other factors which may impact the income generated within the Fund, therefore can be revised down or up.

Derivatives will only be used for currency hedging purposes. Usage of derivatives is monitored to ensure that the Fund is not exposed to excessive or unintended risks.

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.

**Appendix 3 - Share Class Updates for abrdn SICAV I – Diversified Income Fund**

| <b><u>ISIN</u></b> | <b><u>Current Share Class Name</u></b> | <b><u>New Share Class Name</u></b> |
|--------------------|----------------------------------------|------------------------------------|
| LU1488356590       | A AInc Hedged EUR                      | A Gross AInc Hedged EUR            |
| LU1488356327       | A AInc USD                             | A Gross AInc USD                   |
| LU2709523133       | A Gross MIncA Hedged CNH               | N/A – No Change                    |
| LU2709523216       | A Gross MIncA Hedged SGD               | N/A – No Change                    |
| LU2709523059       | A Gross MIncA USD                      | A Gross MIncA USD                  |
| LU1124235240       | A MInc EUR                             | A Gross MInc EUR                   |
| LU1239090977       | A MInc Hedged EUR                      | A Gross MInc Hedged EUR            |
| LU1558495252       | A MInc Hedged SGD                      | A Gross MInc Hedged SGD            |
| LU1124234862       | A MInc USD                             | A Gross MInc USD                   |
| LU1970472087       | A MIncA HKD                            | A Gross MIncA HKD                  |
| LU1488356673       | I AInc Hedged EUR                      | I Gross AInc Hedged EUR            |
| LU1124235596       | I MInc EUR                             | I Gross MInc EUR                   |
| LU1278887523       | I MInc Hedged EUR                      | I Gross MInc Hedged EUR            |
| LU1124235752       | I MInc USD                             | I Gross MInc USD                   |
| LU1650570234       | W MInc Hedged EUR                      | W Gross MInc Hedged EUR            |
| LU1475069297       | W MInc USD                             | W Gross MInc USD                   |
| LU1124236305       | X MInc EUR                             | X Gross MInc EUR                   |
| LU1278887796       | X MInc Hedged EUR                      | X Gross MInc Hedged EUR            |
| LU1124236131       | X MInc USD                             | X Gross MInc USD                   |
| LU1583307688       | Z MInc Hedged AUD                      | Z Gross MInc Hedged AUD            |
| LU1245456766       | Z MInc USD                             | Z Gross MInc USD                   |





| 序號 | 基金中文名稱                      | 基金英文名稱                                                            | ISIN Code    | Lipper Id | Bloomberg Ticker |
|----|-----------------------------|-------------------------------------------------------------------|--------------|-----------|------------------|
| 1  | 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 | 60000012  | AETASEI LX       |
| 2  | 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 | 65028093  | ABEAPIA LX       |
| 3  | 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 | 68185040  | ABAPEX2 LX       |
| 4  | 安本基金 - 亞洲小型公司基金 A 累積 美元     | abrdn SICAV I - Asian Smaller Companies Fund A Acc USD            | LU0231459107 | 65028095  | AGASMA2 LX       |
| 5  | 安本基金 - 亞洲小型公司基金 I 累積 美元     | abrdn SICAV I - Asian Smaller Companies Fund I Acc USD            | LU0231483313 | 65028097  | AGASMI2 LX       |
| 6  | 安本基金 - 亞洲小型公司基金 X 累積 美元     | abrdn SICAV I - Asian Smaller Companies Fund X Acc USD            | LU0837967826 | 68185053  | AGASX2A LX       |
| 7  | 安本基金 - 新興市場公司債券基金 A 累積 美元   | abrdn SICAV I - Emerging Markets Corporate Bond Fund A Acc USD    | LU0566480116 | 68087557  | ABEEMA2 LX       |
| 8  | 安本基金 - 新興市場公司債券基金 A 月配息 美元  | abrdn SICAV I - Emerging Markets Corporate Bond Fund A MInc USD   | LU0566480033 | 68087556  | ABEEMA1 LX       |
| 9  | 安本基金 - 新興市場公司債券基金 A 月中配息 美元 | abrdn SICAV I - Emerging Markets Corporate Bond Fund A MIncA USD  | LU1301655087 | 68344050  | ABEMCA3 LX       |
| 10 | 安本基金 - 新興市場公司債券基金 I 累積 美元   | abrdn SICAV I - Emerging Markets Corporate Bond Fund I Acc USD    | LU0566481197 | 68093056  | ABEEMI2 LX       |
| 11 | 安本基金 - 新興市場公司債券基金 I 月配息 美元  | abrdn SICAV I - Emerging Markets Corporate Bond Fund I MInc USD   | LU2058906533 | 68577442  | ABEIMIU LX       |
| 12 | 安本基金 - 新興市場公司債券基金 X 累積 美元   | abrdn SICAV I - Emerging Markets Corporate Bond Fund X Acc USD    | LU0837971778 | 68185075  | AEMCBX2 LX       |
| 13 | 安本基金 - 新興市場公司債券基金 X 月配息 美元  | abrdn SICAV I - Emerging Markets Corporate Bond Fund X MInc USD   | LU0837971422 | 68185074  | AEMCBX1 LX       |
| 14 | 安本基金 - 新興市場股票基金 A 累積 美元     | abrdn SICAV I - Emerging Markets Equity Fund A Acc USD            | LU0132412106 | 60059015  | ABEFROA LX       |
| 15 | 安本基金 - 新興市場股票基金 G 累積 美元     | abrdn SICAV I - Emerging Markets Equity Fund G Acc USD            | LU0886779783 | 68205157  | ABEMG2A LX       |
| 16 | 安本基金 - 新興市場小型公司基金 A 累積 美元   | abrdn SICAV I - Emerging Markets Smaller Companies Fund A Acc USD | LU0278937759 | 65071396  | AEMSAUA LX       |
| 17 | 安本基金 - 新興市場小型公司基金 G 累積 美元   | abrdn SICAV I - Emerging Markets Smaller Companies Fund G Acc USD | LU0886779940 | 68208502  | AGEMG1I LX       |
| 18 | 安本基金 - 新興市場小型公司基金 I 累積 美元   | abrdn SICAV I - Emerging Markets Smaller Companies Fund I Acc USD | LU0278915607 | 65071398  | AEMINIA LX       |
| 19 | 安本基金 - 新興市場小型公司基金 X 累積 美元   | abrdn SICAV I - Emerging Markets Smaller Companies Fund X Acc USD | LU0837974525 | 68185081  | AGEMX2A LX       |
| 20 | 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 | 60000026  | ABEEMAA LX       |
| 21 | 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 | 68047705  | ABEEMIA LX       |
| 22 | 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 | 68185110  | ABEEMX2 LX       |
| 23 | 安本基金 - 印度債券基金 A 累積 美元       | abrdn SICAV I - Indian Bond Fund A Acc USD                        | LU1254412205 | 68331909  | AGIBA2A LX       |
| 24 | 安本基金 - 印度債券基金 A 月配息 美元      | abrdn SICAV I - Indian Bond Fund A MInc USD                       | LU1254412114 | 68331908  | AGIBA1I LX       |
| 25 | 安本基金 - 印度債券基金 A 累積 澳幣       | abrdn SICAV I - Indian Bond Fund A Acc AUD                        | LU2037397374 | 68567711  | AGIBACA LX       |

|    |                               |                                                                                     |              |          |             |
|----|-------------------------------|-------------------------------------------------------------------------------------|--------------|----------|-------------|
| 26 | 安本基金 - 印度債券基金 A 累積 紐幣         | abrdn SICAV I - Indian Bond Fund A Acc NZD                                          | LU2098363604 | 68589985 | ABIIBAN LX  |
| 27 | 安本基金 - 印度債券基金 A 月中配息 美元       | abrdn SICAV I - Indian Bond Fund A MIncA USD                                        | LU1646954682 | 68433812 | AGIBA3I LX  |
| 28 | 安本基金 - 印度債券基金 A 月中配息 澳幣       | abrdn SICAV I - Indian Bond Fund A MIncA AUD                                        | LU2037397457 | 68567712 | AGIBAMA LX  |
| 29 | 安本基金 - 印度債券基金 A 月中配息 紐幣       | abrdn SICAV I - Indian Bond Fund A MIncA NZD                                        | LU2098363786 | 68589986 | ABIIBAM LX  |
| 30 | 安本基金 - 印度債券基金 I 累積 美元         | abrdn SICAV I - Indian Bond Fund I Acc USD                                          | LU1254412973 | 68331915 | AGIBI2A LX  |
| 31 | 安本基金 - 印度債券基金 I 月配息 美元        | abrdn SICAV I - Indian Bond Fund I MInc USD                                         | LU1254412890 | 68331914 | AGIBI1I LX  |
| 32 | 安本基金 - 印度債券基金 X 累積 美元         | abrdn SICAV I - Indian Bond Fund X Acc USD                                          | LU1254413278 | 68331917 | AGIBX2A LX  |
| 33 | 安本基金 - 印度債券基金 X 月配息 美元        | abrdn SICAV I - Indian Bond Fund X MInc USD                                         | LU1254413195 | 68331916 | AGIBX1I LX  |
| 34 | 安本基金 - 印度股票基金 A 累積 美元         | abrdn SICAV I - Indian Equity Fund A Acc USD                                        | LU0231490524 | 65020216 | AGINDA2 LX  |
| 35 | 安本基金 - 印度股票基金 I 累積 美元         | abrdn SICAV I - Indian Equity Fund I Acc USD                                        | LU0231490953 | 65020218 | AGINDI2 LX  |
| 36 | 安本基金 - 印度股票基金 X 累積 美元         | abrdn SICAV I - Indian Equity Fund X Acc USD                                        | LU0837977205 | 68185114 | AGINX2A LX  |
| 37 | 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 | 60000038 | AETJAEI LX  |
| 38 | 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 | 68212200 | AVGAUSD LX  |
| 39 | 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 | 68230919 | AGJEI2A LX  |
| 40 | 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 | 68047709 | ABTJAI A LX |
| 41 | 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 | 68402510 | ABJXU2A LX  |
| 42 | 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 | 68185118 | AETJX2A LX  |
| 43 | 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 | 65074009 | AJSACJY LX  |
| 44 | 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 | 68216270 | AJSCA2A LX  |
| 45 | 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 | 68325138 | AJSCI2U LX  |
| 46 | 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 | 65074010 | AJSIAJP LX  |
| 47 | 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 | 68403945 | AJSTX2U LX  |
| 48 | 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 | 68185121 | AJSAX2A LX  |
| 49 | 安本基金 - 拉丁美洲股票基金 A 累積 美元       | abrdn SICAV I - Latin American Equity Fund A Acc USD                                | LU0396314238 | 68052464 | ALAMEA2 LX  |
| 50 | 安本基金 - 拉丁美洲股票基金 I 累積 美元       | abrdn SICAV I - Latin American Equity Fund I Acc USD                                | LU0396315128 | 68052465 | ALAMEI2 LX  |
| 51 | 安本基金 - 拉丁美洲股票基金 X 累積 美元       | abrdn SICAV I - Latin American Equity Fund X Acc USD                                | LU0837979243 | 68185122 | ALAMX2A LX  |

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| 52 | 安本基金 - 北美小型公司基金 A 累積 美元        | abrdn SICAV I - North American Smaller Companies Fund A Acc USD | LU0566484027 | 68228683 | ABASCA2 LX |
| 53 | 安本基金 - 北美小型公司基金 I 累積 美元        | abrdn SICAV I - North American Smaller Companies Fund I Acc USD | LU0566484704 | 68083228 | ABASCI2 LX |
| 54 | 安本基金 - 北美小型公司基金 X 累積 美元        | abrdn SICAV I - North American Smaller Companies Fund X Acc USD | LU1332344891 | 68348810 | ABASX2A LX |
| 55 | 安本基金 - 新興市場債券基金 A 累積 美元        | abrdn SICAV I - Emerging Markets Bond Fund A Acc USD            | LU0132414144 | 60059017 | ABESOAA LX |
| 56 | 安本基金 - 新興市場債券基金 A 月配息 美元       | abrdn SICAV I - Emerging Markets Bond Fund A MInc USD           | LU0132413252 | 60059018 | ABESOVA LX |
| 57 | 安本基金 - 新興市場債券基金 A 月中配息 美元      | abrdn SICAV I - Emerging Markets Bond Fund A MIncA USD          | LU1301659741 | 68344053 | ABSEMA3 LX |
| 58 | 安本基金 - 新興市場債券基金 I 累積 美元        | abrdn SICAV I - Emerging Markets Bond Fund I Acc USD            | LU0231480137 | 65098520 | ABESOIA LX |
| 59 | 安本基金 - 新興市場債券基金 I 月配息 美元       | abrdn SICAV I - Emerging Markets Bond Fund I MInc USD           | LU0231480053 | 65074014 | ABESOID LX |
| 60 | 安本基金 - 新興市場債券基金 X 累積 美元        | abrdn SICAV I - Emerging Markets Bond Fund X Acc USD            | LU0837981066 | 68185130 | ABEMX2A LX |
| 61 | 安本基金 - 新興市場債券基金 X 月配息 美元       | abrdn SICAV I - Emerging Markets Bond Fund X MInc USD           | LU0837980761 | 68185129 | ABEMX1I LX |
| 62 | 安本基金 - 歐元非投資等級債券基金 A 累積 歐元     | abrdn SICAV I - Euro High Yield Bond Fund A Acc EUR             | LU0119176310 | 60044822 | ABEEHYA LX |
| 63 | 安本基金 - 歐元非投資等級債券基金 A 累積 美元避險   | abrdn SICAV I - Euro High Yield Bond Fund A Acc Hedged USD      | LU0323164250 | 65092489 | ABEACHE LX |
| 64 | 安本基金 - 歐元非投資等級債券基金 A 月配息 歐元    | abrdn SICAV I - Euro High Yield Bond Fund A MInc EUR            | LU0119174026 | 60044823 | ABEEHYB LX |
| 65 | 安本基金 - 歐元非投資等級債券基金 A 月配息 美元避險  | abrdn SICAV I - Euro High Yield Bond Fund A MInc Hedged USD     | LU0893373133 | 68205234 | ABEA1UI LX |
| 66 | 安本基金 - 歐元非投資等級債券基金 A 月中配息 歐元   | abrdn SICAV I - Euro High Yield Bond Fund A MIncA EUR           | LU1301660244 | 68344051 | ABSEHA3 LX |
| 67 | 安本基金 - 歐元非投資等級債券基金 A 月中配息 美元避險 | abrdn SICAV I - Euro High Yield Bond Fund A MIncA Hedged USD    | LU1313780410 | 68344052 | ABSHA3U LX |
| 68 | 安本基金 - 歐元非投資等級債券基金 I 累積 歐元     | abrdn SICAV I - Euro High Yield Bond Fund I Acc EUR             | LU0231473439 | 65022161 | ABEEHIA LX |
| 69 | 安本基金 - 歐元非投資等級債券基金 I 累積 美元避險   | abrdn SICAV I - Euro High Yield Bond Fund I Acc Hedged USD      | LU1036028238 | 68423478 | ABEIU2A LX |
| 70 | 安本基金 - 歐元非投資等級債券基金 I 月配息 美元避險  | abrdn SICAV I - Euro High Yield Bond Fund I MInc Hedged USD     | LU1036024161 | 68253146 | ASEIU1I LX |
| 71 | 安本基金 - 歐元非投資等級債券基金 X 累積 歐元     | abrdn SICAV I - Euro High Yield Bond Fund X Acc EUR             | LU0837982460 | 68185135 | ABEEHX2 LX |
| 72 | 安本基金 - 歐元非投資等級債券基金 X 累積 美元避險   | abrdn SICAV I - Euro High Yield Bond Fund X Acc Hedged USD      | LU1539576576 | 68403943 | ABSHX2U LX |
| 73 | 安本基金 - 歐元非投資等級債券基金 X 月配息 歐元    | abrdn SICAV I - Euro High Yield Bond Fund X MInc EUR            | LU0837982205 | 68185134 | ABEEHX1 LX |
| 74 | 安本基金 - 歐元非投資等級債券基金 X 月配息 美元避險  | abrdn SICAV I - Euro High Yield Bond Fund X MInc Hedged USD     | LU1539576220 | 68403944 | ABSHX1U LX |
| 75 | 安本基金 - 環球創新股票基金 A 累積 美元        | abrdn SICAV I - Global Innovation Equity Fund A Acc USD         | LU0107464264 | 60000047 | AGLTECA LX |
| 76 | 安本基金 - 環球創新股票基金 I 累積 美元        | abrdn SICAV I - Global Innovation Equity Fund I Acc USD         | LU0231481374 | 65121826 | AGLTEI2 LX |
| 77 | 安本基金 - 環球創新股票基金 X 累積 美元        | abrdn SICAV I - Global Innovation Equity Fund X Acc USD         | LU0837984169 | 68185208 | AGLTX2A LX |

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| 78  | 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 | 60000046 | ABEMCAA LX |
| 79  | 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 | 65095311 | AGBWEI2 LX |
| 80  | 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 | 68185215 | AGWEX2A LX |
| 81  | 安本基金 - 未來礦業基金A 累積 美元 (原: 安本基金 - 世界資源股票基金 A 累積 美元)  | abrdn SICAV I - Future Minerals Fund A Acc USD                                | LU0505663152 | 68052471 | AWRDRA2 LX |
| 82  | 安本基金 - 未來礦業基金 I 累積 美元 (原: 安本基金 - 世界資源股票基金 I 累積 美元) | abrdn SICAV I - Future Minerals Fund I Acc USD                                | LU0505784701 | 68052475 | AWRDRI2 LX |
| 83  | 安本基金 - 未來礦業基金 X 累積 美元 (原: 安本基金 - 世界資源股票基金 X 累積 美元) | abrdn SICAV I - Future Minerals Fund X Acc USD                                | LU0837987188 | 68185221 | AWREX2A LX |
| 84  | 安本基金 - 前緣市場債券基金 A 累積 美元                            | abrdn SICAV I - Frontier Markets Bond Fund A Acc USD                          | LU1725895616 | 68457837 | ABFMA2A LX |
| 85  | 安本基金 - 前緣市場債券基金 A 月配息 美元                           | abrdn SICAV I - Frontier Markets Bond Fund A MInc USD                         | LU0963865083 | 68230045 | ABFMAI1 LX |
| 86  | 安本基金 - 前緣市場債券基金 A 月中配息 美元                          | abrdn SICAV I - Frontier Markets Bond Fund A MIncA USD                        | LU1997142366 | 68552682 | ABFMAAM LX |
| 87  | 安本基金 - 前緣市場債券基金 I 累積 美元                            | abrdn SICAV I - Frontier Markets Bond Fund I Acc USD                          | LU1003376065 | 68248416 | AFMEI2A LX |
| 88  | 安本基金 - 前緣市場債券基金 I 月配息 美元                           | abrdn SICAV I - Frontier Markets Bond Fund I MInc USD                         | LU0963865240 | 68230046 | ABFMII1 LX |
| 89  | 安本基金 - 前緣市場債券基金 X 累積 美元                            | abrdn SICAV I - Frontier Markets Bond Fund X Acc USD                          | LU1011993638 | 68246818 | AFMEX2A LX |
| 90  | 安本基金 - 前緣市場債券基金 X 月配息 美元                           | abrdn SICAV I - Frontier Markets Bond Fund X MInc USD                         | LU1756174931 | 68468074 | ABFMXMU LX |
| 91  | 安本基金 - 前緣市場債券基金A月中總配息 日圓避險                         | abrdn SICAV I - Frontier Markets Bond Fund A Gross Accelerated Inc Hedged JPY | LU2870346876 | 68821160 | AFMBAGJLX  |
| 92  | 安本基金 - 環球動力股息基金A累積美元                               | abrdn SICAV I - Global Dynamic Dividend Fund A Acc USD                        | LU2237443622 | 68628111 | AGDDAAU LX |
| 93  | 安本基金 - 環球動力股息基金A月中總配息美元                            | abrdn SICAV I - Global Dynamic Dividend Fund A Gross MIncA USD                | LU2237443382 | 68628108 | ABGDDAD LX |
| 94  | 安本基金 - 環球動力股息基金A月中總配息澳幣避險                          | abrdn SICAV I - Global Dynamic Dividend Fund A Gross MIncA Hedged AUD         | LU2377459651 | 68677050 | ABGDDAB LX |
| 95  | 安本基金 - 環球動力股息基金I累積美元                               | abrdn SICAV I - Global Dynamic Dividend Fund I Acc USD                        | LU2237444430 | 68628117 | ABGDDIA LX |
| 96  | 安本基金 - 環球動力股息基金I月中總配息美元                            | abrdn SICAV I - Global Dynamic Dividend Fund I Gross MIncA USD                | LU2237444190 | 68628114 | ABGDDIU LX |
| 97  | 安本基金 - 環球動力股息基金X累積美元                               | abrdn SICAV I - Global Dynamic Dividend Fund X Acc USD                        | LU2329614494 | 68651418 | ABGDDXD LX |
| 98  | 安本基金 - 環球動力股息基金X月中總配息美元                            | abrdn SICAV I - Global Dynamic Dividend Fund X Gross MIncA USD                | LU2329614577 | 68651419 | ABGDDXM LX |
| 100 | 安本基金 - 全方位中國可持續股票基金 A 累積 美元 (已撤銷核備)                | abrdn SICAV I - All China Sustainable Equity Fund A Acc USD                   | LU0231483743 | 65028098 | ABGCHA2 LX |
| 101 | 安本基金 - 全方位中國可持續股票基金 X 累積 美元 (已撤銷核備)                | abrdn SICAV I - All China Sustainable Equity X ACC USD                        | LU0837970705 | 68185062 | ABGCHX2 LX |