

致 安本環球系列基金銷售機構暨投資人：

主旨：謹通知本公司總代理之安本環球系列基金公開說明書之修改事宜，敬請 查照。

說明：

一. 董事會已決定對安本環球基金做出變更，主要提議變更內容已詳述於本信函中，並將於安本環球基金公開說明書（以下稱「公開說明書」）中一併更新。

二. 對現存子基金自 2017 年 4 月 25 日起之變更

1. 安本環球 - 日本小型公司基金之「小型公司」定義變更。

2. 安本環球 - 日本股票基金及安本環球 - 日本小型公司基金之投資顧問變更。

上述各項對現存子基金之變更，就該基金目前之投資目標及政策、投資組合及投資策略或風險概覽，以及管理操作及/或方式等，並不會造成影響。

三. 行政變更：公開說明書已就事實進行資料更新並就特定事項作出澄清。

四. 上述相關內容之修改將反映在 3 月份生效之公開說明書。最新版本之安本環球基金公開說明書中譯本及投資人須知，將於生效後上傳至「境外基金資訊觀測站 - 資訊公告平台」供下載，網址：

<http://announce.fundclear.com.tw/MOPSFundWeb/>。

五. 隨函檢附相關文件如下：

(一) 安本環球致股東通知書原文

(二) 安本環球致股東通知書中譯本

安本國際證券投資顧問股份有限公司

中華民國 106 年 03 月 24 日

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

24 March 2017

Dear Shareholder,

ABERDEEN GLOBAL

Your Board of Directors has decided to make changes to Aberdeen Global. The principal proposed changes are detailed in this letter. The Aberdeen Global prospectus (the “**Prospectus**”) has also been updated accordingly.

Capitalised terms used in this letter shall have the same meaning ascribed to them in the latest version of the Prospectus of Aberdeen Global unless the context otherwise requires.

CHANGES TO EXISTING FUNDS

1. Change of “Smaller Companies” definition for Aberdeen Global – Japanese Smaller Companies Fund

With effect from 25 April 2017, the definition of “Smaller Companies” for this Fund will be amended so as to read as follows:

“For the purpose of this Fund, Smaller Companies are defined as companies with a market capitalisation in the Base Currency of the Fund, as at the date of investment, of under Yen 500 billion.”

2. Change of Investment Adviser to Aberdeen Global – Japanese Equity Fund and Aberdeen Global – Japanese Smaller Companies Fund

With effect from 25 April 2017, Aberdeen Investment Management K.K. will replace Aberdeen Asset Management Asia Limited as Investment Adviser to Aberdeen Global – Japanese Equity Fund and Aberdeen Global – Japanese Smaller Companies Fund. Aberdeen Investment Management K.K. is authorised and regulated by the Japanese Financial Services Agency.

The investment objective and policy of the above Funds will remain unchanged and the above change will have no impact on the current investment portfolio and investment strategy or risk profile of the Funds. The above change will not result in a change in the operation and/or manner in which the Funds are being managed.

Shareholders affected by the changes mentioned in paragraph 1 above who feel that the aforementioned changes no longer meet their investment requirements may request redemption or switching of their shares, free of any applicable redemption and/or subscription charges, before 17:00(Taiwan time) on 24 April 2017.

ADMINISTRATIVE CHANGES

The Prospectus has also been updated for factual information as well as certain clarifications, including but not limited to the following.

The information relating to the Boards of Directors of Aberdeen Global and Aberdeen Global Services S.A. has been updated in respect of certain directors' biographical information.

Under the "Fund Information" section, it has been clarified that direct or indirect investment in Mainland China securities by a Fund may be through any acceptable securities trading and clearing linked programme similar to Shanghai-Hong Kong Stock Connect, such as Shenzhen – Hong Kong Stock Connect.

Under the same section, general updates and clarifications have been made to certain Fund specific risk factors and all the investor profiles. For the avoidance of any doubt, these general updates have no impact on the investment strategy or the risk profile of the Funds concerned.

Also, the General Risk Factors section of the Prospectus has been updated in respect of various risk factors, in particular to include operational and depositary risks and to clarify that risks of investing in Mainland China concerning Shanghai-Hong Kong Stock Connect also apply to Shenzhen - Hong Kong Stock Connect.

The section entitled "Lending of Portfolio Securities" in Appendix A of the Prospectus has been amended so as to reflect the new requirements in compliance with the Regulation (EU) 2015/2365 on transparency of securities financing transactions and of reuse and amending Regulation (EU) 648/2012, which came into effect on 12 January 2016 and which sets out the rules for the transparency of the securities financing transactions and the reuse of financial instruments received as collateral.

Under the Taxation of Shareholders section, all references to the Council Directive 2003/48 on the taxation of savings income in the form of interest payments (the "European Savings Directive or EUSD") have been removed as the EUSD will be repealed with effect from 1 January 2017. Similarly, for consistency purposes, the reference to the EUSD has been removed from the investment objective and policy of the Aberdeen Global – European Equity Dividend Fund, which otherwise remains unchanged.

The Taxation of Chinese Equity and Bonds section has been updated to reflect the latest developments related to the Shanghai-Hong Kong Stock Connect.

In Appendix A, the expected levels of leverage based on "Sum of Notionals" and/or Commitment approach in respect of the Funds have been recalculated to provide a single expected figure (instead of a range) and the Prospectus has been updated accordingly.

Appendix G of the Prospectus has been updated to take into account updates to relevant country specific details.

Finally, Appendix F of the Prospectus has been updated to reflect the amendment of the double tax treaty between Singapore and India effective from 1 April 2017. In essence, this amendment will, following a transitional period, enable India to tax short term capital gains made by the Subsidiary, if any.

Prospectus

The changes detailed in this letter are reflected in a new Prospectus of Aberdeen Global to be dated March 2017.

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:

Asia +852 2103 4700

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

Yours faithfully,



Soraya Hashimzai
For and on behalf of
the Board of Directors – Aberdeen Global

【中文翻譯僅供參考，如有歧異，請以英文版本為準】

此乃重要文件，請立即詳閱。若有疑問請尋求專業建議。

2017年3月24日

致股東：

安本環球基金

董事會已決定對安本環球基金做出變更，主要提議變更內容已詳述於本信函中，並將於安本環球基金公開說明書（以下稱「公開說明書」）中一併更新。

本信函之用語應與公開說明書的最新版本中該用語之涵義相同，唯依上下文另有所指者除外。

對現存子基金之變更

1. 安本環球 - 日本小型公司基金之「小型公司」定義變更

自2017年4月25日起生效，本基金「小型公司」之定義將變更如下：

「就本基金而言，小型公司是指截至投資日之市值為基金基本貨幣5000億日圓以下的公司。」

2. 安本環球 - 日本股票基金及安本環球 - 日本小型公司基金之投資顧問變更

自2017年4月25日起生效，Aberdeen Investment Management K.K.將取代Aberdeen Asset Management Asia Limited成為安本環球 - 日本股票基金及安本環球 - 日本小型公司基金之投資顧問。Aberdeen Investment Management K.K.係由日本金融廳授權及規管。

上述基金之投資目標及政策將維持不變，且上述變更將不會影響上述基金之現行投資組合及投資策略或風險概覽。上述變更將不會造成上述基金之管理操作及/或方式的變更。

因上述第一段之變更而受影響之股東若認為前述變更不再符合其投資要求，得於盧森堡時間2017年4月24日下午五點(台灣時間)前請求贖回或轉換其股份，不收取任何相關贖回及/或申購費。

行政變更

公開說明書已就事實進行資料更新並就特定事項作出澄清，包括但不限於以下內容。

安本環球基金及Aberdeen Global Services S.A.董事會中有關某些董事之履歷資料已作更新。

公開說明書之「基金資訊」一節已作澄清，即子基金可透過任何可接受的、類似於滬港通的證券交易與交割連接程序（如深港通），直接或間接投資於中國大陸證券。

在同一節中，已對某些基金的特定風險因素及所有投資者概覽進行一般性更新及澄清。

為免疑慮，這些一般性更新將不會影響相關基金之投資策略或風險概覽。

公開說明書之「一般風險因素」一節中已就多項風險因素作更新，特別是包括了營運風險及保管機構風險，與澄清投資滬港通的相關投資中國大陸風險亦適用於深港通。

公開說明書附錄A標題為「投資組合證券借貸」一節已修訂，以反映符合(EU) 2015/2365法規有關證券融資交易的透明度及重新使用及修訂於2016年1月12日生效之(EU) 648/2012法規有關證券融資交易的透明度及重新使用收取為擔保品之財務工具的新要求。

「股東的課稅」一節中，所有提及歐盟理事會指令2003/48有關對儲蓄的利息所得課稅者（「歐盟儲蓄指令」或「EUSD」）已經刪除，因EUSD自2017年1月1日起廢除。同樣地，為了一致性，安本環球—歐洲股息基金的投資目標及政策中提及EUSD之處亦經刪除，其餘維持不變。

「中國股票和債券之課稅規定」一節已經更新，以反映有關滬港通機制之最新發展。

附錄A中，以「名目金額」及/或承諾法為基準之基金預期槓桿水平已經重新計算，以提供單一預期數字（而非一個範圍），公開說明書並隨之更新。

公開說明書之附錄 G 亦已更新，反映了相關國家特定詳情的更新。

最後，公開說明書之附錄F已更新，反映了新加坡及印度間自2017年4月1日起生效之雙重稅務協定。在本質上，此修訂在過渡期後將使印度得就附屬公司所得之短期資本利得（如有）課稅。

公開說明書

本信函所載變更將反映在安本環球基金2017年3月之公開說明書中。

董事會就本信函所載資料的正確性承擔責任。在董事會知悉及確信之最大程度下（董事會已採取合理注意以確保情況正是如此），本信函所載資料係以事實為依據，且無遺漏任何可能影響該資料重要性的事宜。

若您有任何疑問或需要進一步的資訊，請與我們的註冊辦公室聯絡，或撥打下列股東服務中心電話：

亞洲 +852 2103 4700

董事會相信，此次變更是公正合理的，且符合股東的最佳利益。

Soraya Hashimzai

謹代表安本環球基金董事會