

9 October 2026



Important Document

重要文件

Dear Valued Customer,

Re: Changes to FSSA Asian Equity Plus Fund (Code: FAE), FSSA China Focus Fund (Code: FCF), FSSA Greater China Growth Fund (Code: FGC), FSSA Hong Kong Growth Fund (Code: FHK), FSSA Indian Subcontinent Fund (Code: FIS) and First Sentier Global Listed Infrastructure Fund (Code: FGL) (individually, the "PRU-Investment Choice"; and collectively, the "PRU-Investment Choices")

IMPORTANT: This notice contains important information and requires your immediate attention. Please read this notice carefully and seek independent professional advice if you have any questions about this notice. Prudential Hong Kong Limited ("Prudential") accepts responsibility for the accuracy of the contents of this notice.

Thank you for choosing Prudential.

PRU-Investment Choices are available under PRUlink Opal Investment Plan, PRUlink Empower Investment Plan, PRUlink portfolio investment plan, PRUlink single premium investment plan, PRUlink investment plan, PRUlink smart wealth builder, PRUkid extra (previously known as PRUkid edulink), PRUlink assurance (previously known as PRUlink Diamond, PRUlink Gold and PRUlink Silver), PRUlink assurance plus, PRUlink investlife, PRUlink optimiser plus (previously known as PRUlink optimizer), PRUretirement extra (previously known as PRUretirement plus and PRUretirement plan), Investment Plus, PRUflexilife, PRUlink maxisavings, PRUlink protector, and PRUlink wealth builder (collectively, the "**Policies**").

Unless otherwise defined, capitalised terms used herein shall bear the same meaning as capitalised terms used in the prospectus for First Sentier Investors Global Umbrella Fund plc ("**First Sentier**") dated 27 August 2026 (the "**Prospectus**") and any supplements and the applicable local covering documents.

We have been informed by the board of directors of First Sentier that the following changes to First Sentier Investors Global Umbrella Fund plc – FSSA Asian Equity Plus Fund, First Sentier Investors Global Umbrella Fund plc – FSSA China Focus Fund, First Sentier Investors Global Umbrella Fund plc – FSSA Greater China Growth Fund, First Sentier Investors Global Umbrella Fund plc – FSSA Hong Kong Growth Fund, First Sentier Investors Global Umbrella Fund plc – FSSA Indian Subcontinent Fund (collectively, "**FSSA-branded Reference Funds**") and First Sentier Investors Global Umbrella Fund plc - First Sentier Global Listed Infrastructure Fund (individually, the "**Reference Fund**"; and collectively, the "**Reference Funds**"), which are the reference funds of the PRU-Investment Choices, will be effective on or around **24 November 2026** (the "**Effective Date**").

(1) Update to ESG disclosures applicable to FSSA-branded Reference Funds

The ESG strategy disclosed in the Sustainable Finance Disclosure Regulation ("**SFDR**") annex in respect of all FSSA-branded Reference Funds currently managed by FSSA Investment Managers ("**FSSA**") (which will be changed to First State Investments per section 2 below) will be updated to clarify more clearly the ESG practices adopted by FSSA in the ESG screening process applied to investments. This will include the addition of vapes and e-cigarettes to the existing tobacco exclusion policy and clarifications to the current controversial weapons, coal exposure and pornography exclusions.

These changes will not result in any change in the way the FSSA-branded Reference Funds are managed and are for clarification purposes only. The changes to the SFDR annex which will apply to all FSSA-branded Reference Funds are set out in Appendix 1 of this notice.

(2) Rebranding of FSSA to First State Investments

FSSA Investment Managers, an affiliate Investment team of First Sentier Group, will be rebranded as First State Investments ("**First State**"), returning to its heritage name.

For nearly two decades, the investment team now known as FSSA was recognised as First State in markets around the world. The First State name has long been associated with investing in high-quality companies across Asia and emerging markets. That name continues to resonate strongly with clients, intermediaries and partners, particularly in heritage markets such as the UK and Asia.

Recent changes have created the opportunity to return to a name that many people still associate with FSSA's business, and in many cases continue to call the Investment team today. Reverting to First State Investments allows the Investment team to reconnect the business with its investment roots, build on a name that remains well respected and recognised, and provide a stronger platform to restore and strengthen market positioning.

While the name and visual identity will change, there will be no change to the way the business is managed, the investment philosophy, or its commitment to clients. As equity partners in the business, and with the full backing of First Sentier Group, the Investment team are more committed than ever to helping clients access the opportunities presented by the growth of Asia and emerging markets.

As a result of this change, the FSSA-branded Reference Funds and the corresponding PRU-Investment Choices will be renamed from the Effective Date. Please see below table for details:-

Code of the PRU-Investment Choice	Current (Until 23 November 2026)		New (From the Effective Date)	
	Name of the PRU-Investment Choice	Name of the corresponding FSSA-branded Reference Fund	Name of the PRU-Investment Choice	Name of the corresponding FSSA-branded Reference Fund
FAE	FSSA Asian Equity Plus Fund	First Sentier Investors Global Umbrella Fund plc – FSSA Asian Equity Plus Fund	First State Asian Equity Plus Fund	First Sentier Investors Global Umbrella Fund plc – First State Asian Equity Plus Fund
FCF	FSSA China Focus Fund	First Sentier Investors Global Umbrella Fund plc– FSSA China Focus Fund	First State China Focus Fund	First Sentier Investors Global Umbrella Fund plc – First State China Focus Fund
FGC	FSSA Greater China Growth Fund	First Sentier Investors Global Umbrella Fund plc – FSSA Greater China Growth Fund	First State Greater China Growth Fund	First Sentier Investors Global Umbrella Fund plc – First State Greater China Growth Fund
FHK	FSSA Hong Kong Growth Fund	First Sentier Investors Global Umbrella Fund plc – FSSA Hong Kong Growth Fund	First State Hong Kong Growth Fund	First Sentier Investors Global Umbrella Fund plc – First State Hong Kong Growth Fund
FIS	FSSA Indian Subcontinent Fund	First Sentier Investors Global Umbrella Fund plc – FSSA Indian Subcontinent Fund	First State Indian Subcontinent Fund	First Sentier Investors Global Umbrella Fund plc – First State Indian Subcontinent Fund

(3) Update to Utility company carbon intensity disclosure for the First Sentier Investors Global Umbrella Fund plc - First Sentier Global Listed Infrastructure Fund

The SFDR annex within the Fund Supplement of the Reference Fund will be updated to better articulate the climate change mitigation characteristic of this Reference Fund. This change will clarify the carbon reduction approach taken by the investment team in respect of the Reference Fund. The proposed changes to the SFDR annex of this Reference Fund are set out in Appendix 2 of this notice.

(4) Update to Prospectus disclosures on the EU Benchmark Regulation

Following a change in regulation, First Sentier will update the disclosure in the Prospectus to advise that unless otherwise indicated in the relevant Fund Supplement, every benchmark used by the Reference Funds will be either provided by an administrator located in the EU and authorised or registered under the EU Benchmark Regulation,

provided by an administrator located outside the EU who meets the equivalent or recognition requirements of the EU Benchmark Regulation, or endorsed by the EU Benchmark Regulation process.

Save for the changes disclosed above, there will be no other change in the operation and/or manner in which the Reference Funds are being managed; there are no other effects on existing investors in the Reference Funds as a result of the changes; there will be no change to the features and the risk applicable to the Reference Funds; there will be no change to the level of fees or costs in managing the Reference Funds, and the above changes will not result in any impact that might materially prejudice the rights or interests of existing investors in the Reference Funds.

As a holder of the notional units of the PRU-Investment Choice(s), if you do not wish to accept the change, you may choose to switch your existing notional units of the PRU-Investment Choice(s) or redirect your future premium allocation / dividend allocation to other investment choice(s) available under your policy(ies) by submitting a request to Prudential. You can arrange your request through myPrudential at our website www.prudential.com.hk or submit to Prudential the duly signed and completed form available from your consultant or our customer service center. Currently, you can opt for an unlimited number of switching of investment choice and change of premium allocations or dividend allocations for future contributions in Prudential investment-linked insurance plans without incurring switching charges. Or else, you are not required to take any action for the changes described.

For further information on the PRU-Investment Choice(s) and other investment choice(s) available under the Policies and their corresponding reference fund(s), including fees and charges, investment objectives and risk factors, please refer to the offering documents of the Policies and the corresponding reference fund(s), which can be downloaded from our website at www.prudential.com.hk.

Should you have any inquiries, please do not hesitate to contact your consultant or our Customer Service Hotline at 2281 1333.

Thank you once again for your continued support.
Yours sincerely,

Prudential Hong Kong Limited
(This is a computer print out and no signature is required)

Appendix 1 : Updated ESG disclosures applicable to FSSA-branded Reference Funds

The relevant sections of the SFDR Annex of the FSSA-branded Reference Funds shall be updated as follows. New text is shown **bold** and underlined, and text which is being removed is struck through.

What environmental and/or social characteristics are promoted by this financial product?

The environmental characteristic promoted by the Fund is climate change mitigation, through exclusion of companies with material generating activities linked to thermal coal mining ~~and processing~~.

The social characteristics promoted by the Fund are the enhancement of better health and human rights, through the exclusions of certain companies with activities linked to tobacco, controversial weapons and gambling.

What are the binding elements of the investment strategy used to select the investments to attain each of the environmental or social characteristics promoted by this financial product?

Coal exposure – the Fund will not invest in companies with, at time of initial purchase, a materially large exposure to thermal coal mining ~~and processing~~ where it is a key part of the business. Materiality is defined as companies with revenues in excess of 10% from thermal coal. Initial investments will not be made in companies with revenues in excess of 10% from thermal coal. If subsequent reassessments of an existing investment identify thermal coal revenues in excess of 10% on a retrospective, rolling 3-year average, there will be further engagement with such companies, however the Fund is not obliged to sell the relevant stock and may purchase further stock (e.g., in order to maintain a consistent level of exposure to it in the portfolio). Coal exposure is checked annually by the Investment Manager.

Gambling – the Fund will not invest in companies whose primary business, at time of initial purchase, is gambling. Initial investments will not be made in companies with revenues in excess of 10% from gambling. This applies to companies that own or operate gambling facilities and those that produce gambling products or provide support services to the gambling industry. If subsequent reassessments of an existing investment identify gambling exposure in excess of 10% annually on direct revenues, there will be further engagement with such companies however the Fund is not obliged to sell the relevant stock and may purchase further stock (e.g., in order to maintain a consistent level of exposure to it in the portfolio). Gambling exposure is checked annually by the Investment Manager.

Pornography – the Fund will not invest in companies involved, at time of initial purchase, in the production or ~~and~~ distribution of pornography or adult entertainment, with an effective 0% revenue threshold. This applies to companies that are involved in the production or distribution or own any product categories of pornographic or adult entertainment content. Existing companies held by the Fund are screened initially and exposure is checked annually thereafter by the Investment Manager. Should a subsequent analysis by the Investment Manager identify a revenue exposure to the contrary then an orderly sale of such investments will be initiated with a reasonable timeframe.

Tobacco – the Fund will not invest in companies involved in, at time of purchase, the production of traditional cigarettes and other tobacco products (including cigars and chewing tobacco, vape products and e-cigarettes), with an effective 0% revenue from production threshold. This applies to companies that own more than a 50% interest in entities that derive any revenue directly from the manufacture of tobacco products. Companies are screened initially and monitored throughout the year by the Investment Manager. Should a subsequent analysis by the Investment Manager identify a revenue exposure to the contrary then an orderly sale of such investments will be initiated with a reasonable timeframe.

Controversial weapons – the Fund will not invest in companies that are involved, at time of initial purchase, in the production or development of cluster munitions, anti-personnel mines, small arms, biological and chemical weapons, depleted uranium, white phosphorus munitions and nuclear weapons ~~produced in support of the nuclear weapons programs of non nuclear weapon State Parties and non signatories to the Treaty on the Non Proliferation of Nuclear Weapons~~. This applies to all companies that manufacture controversial weapons and entities that own more than 50% of controversial weapons manufacturers, with an effective 0% revenue threshold. Companies are screened initially and monitored throughout the year by the Investment Manager. Should a subsequent analysis by the Investment Manager identify a revenue exposure to the contrary then an orderly sale of such investments will be initiated with a reasonable timeframe.

Appendix 2 : Update of ESG Strategy of First Sentier Investors Global Umbrella Fund plc - First Sentier Global Listed Infrastructure Fund

The following sections of the SFDR Annex of the Reference Fund shall be updated as follows. New text is shown **bold** and underline, and text which is being removed is struck through:

What environmental and/or social characteristics are promoted by this financial product?

The environmental characteristic promoted by the Fund is climate change mitigation, namely a reduction in carbon intensity (measured as carbon emissions per MWh) in respect of any utility company with material **power** generation assets.

The social characteristics promoted by the Fund are the protection of labour rights, and the provision of safe and secure working environments for all workers.

What sustainability indicators are used to measure the attainment of each of the environmental or social characteristics promoted by this financial product?

Environmental: For utility companies with material ~~energy~~ **power** generation assets (over 2GW of ~~energy~~ **carbon-emitting power** generation capacity), the following indicator is used: Demonstrating declining carbon intensity* (as measured by tons of carbon emitted in the course of generating electricity, per MWh of electricity generated) over retrospective rolling five year periods, **or** their carbon intensity being at least 25% below the average, calculated by the Investment Manager, of utility companies with material ~~energy~~ **power** generation assets in the Investment Manager's investment universe. The Investment Manager may invest in utility companies with less than 2GW of ~~energy~~ **power** generation capacity. Such companies will not be subject to the declining carbon intensity commitment set out above

* The measure of carbon intensity over time may be adjusted by the Investment Manager to take into account circumstances including but not limited to corporate restructurings, such as an investment's acquisition or divestment of ~~energy~~ **power** generation assets; or changes in capacity factors i.e. how often different power plant types are being run at maximum power.

The accuracy of the Investment Manager's findings is in part dependent on company disclosure standards.

Social: Adherence to the Ten Principles of the UN Global Compact and the OECD Guidelines for Multinational Enterprises.

What investment strategy does this financial product follow?

The Fund invests primarily (at least 70% of its Net Asset Value) in a diversified portfolio of listed infrastructure and infrastructure-related equity securities or equity-related securities of issuers listed, traded or dealt in on Regulated Markets worldwide. The infrastructure sector includes operating assets from the transport, utilities, energy and communications sectors.

For each utility company with material ~~energy~~ **power** generation assets (over 2GW of ~~energy~~ **carbon-emitting** generation capacity), the Investment Manager reviews ~~the carbon intensity and its potential impact on climate change, to identify~~ whether its carbon intensity is declining over retrospective rolling five year periods or is at least 25% below the average, calculated by the Investment Manager. In addition, every company is assessed for adherence to the UNGC and the OECD Guidelines for Multinational Enterprises in order to protect labour rights, and the provision of safe and secure working environments for all workers.

The Investment Manager will proactively engage with companies where the Investment Manager is of the view that the investee company is not making sufficient progress on the environmental and social characteristics promoted by the Fund.

What are the binding elements of the investment strategy used to select the investments to attain each of the environmental or social characteristics promoted by this financial product?

The Fund seeks to invest in utilities that can demonstrate a declining carbon intensity* over retrospective rolling five year periods (as measured by tons of carbon emitted in the course of generating electricity, per MWh of electricity generated); or that can demonstrate carbon intensity of at least 25% below the average of utility companies in the Investment Manager's investment universe.

* Applies to utilities with material ~~energy~~ **power** generation assets (over 2GW of ~~energy~~ **carbon-emitting power** generation capacity). The measure of carbon intensity over time may be adjusted to take into account circumstances

including but not limited to corporate restructurings, such as an investment's acquisition or divestment of ~~energy~~ **power** generation assets, or changes in capacity factors i.e. how often different power plant types are being run at maximum power.

The accuracy of the Investment Manager's findings is in part dependent on company disclosure standards.

The utility stocks in the portfolio that have material ~~energy~~ **power** generation assets are reviewed and monitored on a quarterly basis for carbon intensity. Where data sources indicate that thresholds are breached, the Investment Manager will assess the data for accuracy, validate it, if necessary, engage with entity management to determine how the entity is responding to the relevant failure. Persistent or systematic failures may lead to divestment by the Fund, in circumstances where the Investment Manager considers that an entity has not responded adequately to the engagement process. This is typically monitored over a three year period.

All stocks in the portfolio are monitored on a monthly basis for adherence to the OECD Guidelines for Multinational Enterprises and the UN Global Compact.

Breaches of the OECD Guidelines for Multinational Enterprises or the UN Global Compact identified are reviewed and assessed by the Investment Manager. Such failures or breaches do not automatically prevent the Fund from investing in the relevant company, or lead to divestment from the company by the Fund. Rather, the Investment Manager will monitor and assess the situation and, where deemed necessary, engage with entity management to determine how the entity is responding to the relevant failure or breach. Persistent or systematic failures or breaches may lead to divestment by the Fund, in circumstances where the Investment Manager considers that an entity has not responded adequately to the engagement process. This is typically monitored over a three year period.

2026 年 10 月 9 日



Important Document
重要函件

親愛的保單持有人：

有關：首域盈信亞洲股本優點基金 (編號：FAE)、首域盈信中國核心基金 (編號：FCF)、首域盈信大中華增長基金 (編號：FGC)、首域盈信香港增長基金 (編號：FHK)、首域盈信印度次大陸基金 (編號：FIS) 及首源全球基建基金 (編號：FGL) (「保誠投資選項」及統稱「該等保誠投資選項」) 之變更

重要提示：本通告乃重要文件，務請您即時處理。煩請詳閱本通告，如對本通告的內容有任何疑問，應徵詢獨立的专业意見。保誠保險有限公司 (「保誠」) 對本通告的內容的準確性承擔責任。

感謝您選擇保誠。

該等保誠投資選項適用於雋珀投資計劃、雋賦投資計劃、「雋景」組合投資計劃、「雋景」整付保費投資計劃、「運籌」晉景投資計劃、「運籌智賞」投資計劃、俊傑尚盛計劃〔早前名稱為俊傑智選計劃〕、「運籌」智選保障計劃〔早前名稱為保誠運籌鑽石計劃、保誠運籌金計劃及保誠運籌銀計劃〕、「運籌」財智保障計劃、「投資創富」保障計劃、「運籌」優越投資計劃〔早前名稱為「運籌」盈豐投資計劃〕、尊尚退休寶計劃〔早前名稱為豐裕退休寶計劃及「退休寶」計劃〕、「投資寶」、「卓越人生」保障計劃、「極蓄」智選計劃、「運籌」萬全保障計劃及「運籌智富」投資計劃 (統稱「保單」)。

除另有界定者外，本通告的詞彙與首源投資環球傘子基金有限公司 (「首源」) 日期為 2026 年 8 月 27 日的基金章程 (「基金章程」) 及任何補充文件以及當地適用的說明文件所使用者具有相同涵義。

我們已接獲首源董事通知，以下有關該等保誠投資選項之參考基金：首源投資環球傘子基金有限公司 – 首域盈信亞洲股本優點基金、首源投資環球傘子基金有限公司 – 首域盈信中國核心基金、首源投資環球傘子基金有限公司 – 首域盈信大中華增長基金、首源投資環球傘子基金有限公司 – 首域盈信香港增長基金、首源投資環球傘子基金有限公司 – 首域盈信印度次大陸基金 (統稱「首域盈信品牌參考基金」) 及首源投資環球傘子基金有限公司 – 首源全球基建基金 (「參考基金」及統稱「該等參考基金」) 的變更將於 2026 年 11 月 24 日 (「生效日期」) 或前後生效。

(1) 更新適用於首域盈信品牌參考基金的 ESG 披露

可持續金融披露條例 (「SFDR」) 附件中披露有關首域盈信 (「首域盈信」) (將根據下文第 2 節變更為首域投資) 目前管理的所有首域盈信品牌參考基金的 ESG 策略將予以更新，以更明確地釐清首域盈信在應用於投資的 ESG 篩選流程中所採納的 ESG 實踐。這將包括在現有煙草排除政策中加入霧化煙及電子香煙，及澄清目前爭議性武器、煤炭參與度及色情的排除標準。

該等變更不會導致首域盈信品牌參考基金的管理方式有任何變更，並僅為澄清之目的而作出。SFDR 附件的變更將應用於所有首域盈信品牌參考基金，並載於本通告附錄一。

(2) 首域盈信品牌名稱變更為首域投資

首源集團旗下的聯營投資團隊首域盈信資產管理將更名為首域投資 (「首域」)，即重新採用其歷史悠久的原名。

近二十年來，現稱為首域盈信的投資團隊在全球各地市場上一直以首域之名廣為人知。首域這個名稱長久以來一直與投資於整個亞洲及新興市場的優質公司密切相關，至今仍然在客戶、中介機構及合作夥伴之間有強烈的影響力，特別是在英國及亞洲等傳統市場。

近期的變更創造了機會，重拾許多人至今仍與首域盈信的業務聯繫在一起且在許多情況下用以稱呼投資團隊的名稱。再次採用首域投資不僅讓投資團隊將業務重回其投資根源，更能延續這個備受推崇和認可的品牌聲譽，並提供更強大的平台以重振和鞏固市場地位。

雖然名稱和視覺形象有所改變，但業務管理的方式、投資哲學及對客戶的承諾並無變化。作為業務的股權合夥人，憑

藉首源集團的全力支持，投資團隊正以前所未有的投入，幫助客戶把握亞洲及新興市場增長帶來的機遇。

因應上述變更，首域盈信品牌參考基金及相關保誠投資選項亦將於生效日期起重新命名，詳情如下：

保誠投資 選項編號	當前 (直至 2026 年 11 月 23 日)		新訂 (由生效日期起)	
	保誠投資選項名稱	相關首域盈信品牌 參考基金名稱	保誠投資選項名稱	相關首域盈信品牌 參考基金名稱
FAE	首域盈信亞洲股本優點基金	首源投資環球傘子基金有限公司 – 首域盈信亞洲股本優點基金	首域亞洲股本優點基金	首源投資環球傘子基金有限公司 – 首域亞洲股本優點基金
FCF	首域盈信中國核心基金	首源投資環球傘子基金有限公司 – 首域盈信中國核心基金	首域中國核心基金	首源投資環球傘子基金有限公司 – 首域中國核心基金
FGC	首域盈信大中華增長基金	首源投資環球傘子基金有限公司 – 首域盈信大中華增長基金	首域大中華增長基金	首源投資環球傘子基金有限公司 – 首域大中華增長基金
FHK	首域盈信香港增長基金	首源投資環球傘子基金有限公司 – 首域盈信香港增長基金	首域香港增長基金	首源投資環球傘子基金有限公司 – 首域香港增長基金
FIS	首域盈信印度次大陸基金	首源投資環球傘子基金有限公司 – 首域盈信印度次大陸基金	首域印度次大陸基金	首源投資環球傘子基金有限公司 – 首域印度次大陸基金

(3) 更新首源投資環球傘子基金有限公司 – 首源全球基建基金的碳強度披露

參考基金的基金補充文件內的 SFDR 附件將予更新，以更好地說明此參考基金的減緩氣候變化特徵。此變更將澄清投資團隊對參考基金採取的減碳方針。此參考基金 SFDR 附件的建議變更載於本通告附錄二。

(4) 更新基金章程關於歐盟基準法規的披露

在法規作出變更之後，首源將更新基金章程的披露，以說明除非相關參考基金補充文件另有規定，否則參考基金使用的每項基準將由位於歐盟並根據歐盟基準法規獲認可或註冊的行政管理人提供，或由位於歐盟境外且符合同等規定或歐盟基準法規的認可規定或獲歐盟基準法規流程認可的行政管理人提供。

除上述變更外，參考基金的營運及 / 或管理方式將不會出現其他變動；並無對參考基金的現有投資者造成其他影響；參考基金適用的特點及風險並無變動；且管理參考基金的費用或成本水平不會變動，以及上述變更概不會產生可能對參考基金現有投資者權利或權益造成嚴重損害的任何影響。

作為保誠投資選項的名義單位持有者，若閣下不希望接受是次變更，閣下可遞交指示至本公司，以轉換現有保誠投資選項之名義單位或重新分配閣下日後保費分配/紅利分配至閣下保單內其他可供選擇的投資選項。閣下可透過本公司網站 www.prudential.com.hk 之 myPrudential 安排相關指示，或透過閣下的顧問或客戶服務部索取表格並填妥及簽署交回本公司。現時，於各保誠投資相連壽險計劃下，閣下可不限次數選擇作出投資選項調配、轉換日後的保費分配或紅利分配，而毋須繳付調配費用。否則，閣下毋須就上述變更採取任何行動。

如欲查閱更多該等保誠投資選項及於保單下之其他投資選項及其相關參考基金的資料，包括費用及收費、投資目標及風險因素，請參閱相關保單及個別參考基金的銷售文件，該等銷售文件可於本公司網頁 www.prudential.com.hk 下載。

如有任何查詢，請聯絡您的顧問或致電客戶服務熱線 2281 1333。

感謝您一直以來的支持！

保誠保險有限公司 謹啟

(此信件為電腦列印文件，毋需簽署)

附錄一：適用於首域盈信品牌參考基金的經更新 ESG 披露

首域盈信品牌參考基金的 SFDR 附件的相關分節將更新如下。新增內容以**粗體**及劃線標示，刪除的內容以刪除線標示。

此金融產品推廣哪些環境及／或社會特徵？

基金推廣的環境特徵是，通過排除其重大發電活動與動力煤開採及加工有關的公司，從而減緩氣候變化。

基金推廣的社會特徵是，通過排除其活動與煙草、爭議性武器及博彩有關的若干公司，從而促進更好的健康及人權。

用於挑選投資的投資策略有甚麼具約束力的要素，以實現此金融產品所推廣的每項環境或社會特徵？

煤炭參與度 – 基金在首次購買時不會投資對動力煤開採及加工有重大參與且屬核心業務的公司。重大指超過 10% 的收入來自動力煤。基金不會向超過 10% 的收入來自動力煤的公司作出初始投資。若對現有投資的後續評估發現，動力煤收入（按可追溯三年的滾動平均值衡量）超過 10%，投資經理將會與該等公司進行進一步溝通，但基金並無義務出售相關股票，且可進一步買入股票（例如為在投資組合中維持股票穩定的持倉水平）。投資經理每年審查對煤炭的投資參與。

博彩 – 基金在首次購買時不會投資於其主要業務是博彩的公司。基金不會向超過 10% 的收入來自博彩的公司作出初始投資。此規定適用於擁有或營運博彩設施的公司，以及生產博彩產品或向博彩行業提供支援服務的公司。若對現有投資的後續評估發現，每年直接收入中來自博彩的投資參與超過 10%，投資經理將會與該等公司進行進一步溝通，但基金並無義務出售相關股票，且可進一步買入股票（例如為在投資組合中維持股票穩定的持倉水平）。投資經理每年審查對博彩的投資參與。

色情 – 基金在首次購買時不會投資於涉及色情或成人娛樂的製作或發行的公司，並設有實際 0% 的收入門檻。此規定適用於涉及製作或發行或擁有包含任何色情或成人娛樂內容的產品類別的公司。基金持有的現有公司最初會進行篩查，投資經理其後每年會對業務涉足情況進行審查。若投資經理後續分析發現收入比重違反要求，則會在合理的時間內有序出售該等投資。

煙草 – 基金在購買時不會投資於涉及生產傳統香煙及其他煙草製品（包括雪茄及嚼煙、霧化煙產品及電子香煙）的公司，並設有實際 0% 的生產收入門檻。此規定適用於在直接從煙草製品生產獲得任何收入的實體中擁有超過 50% 權益的公司。公司最初會進行篩查，投資經理其後一整年會對其進行監察。若投資經理後續分析發現收入比重違反要求，則會在合理的時間內有序出售該等投資。

爭議性武器 – 基金在首次購買時不會投資涉及製造或開發集束彈藥、人員殺傷地雷、小型武器、生物和化學武器、貧鈾、白磷彈藥及為支持《核武禁擴條約》的無核武條約國和非條約國的核武計劃而製造的核武器的公司。此規定適用於所有製造爭議性武器的公司及在爭議性武器製造商中擁有超過 50% 權益的實體，並設有實際上 0% 的收入門檻。公司最初會進行篩查，投資經理其後一整年會對其進行監察。若投資經理後續分析發現收入比重違反要求，則會在合理的時間內有序出售該等投資。

附錄二：更新首源投資環球傘子基金有限公司 – 首源全球基建基金的 ESG 策略

參考基金的 SFDR 附件的下列分節應更新如下。新增內容以**粗體**及劃線標示，刪除的內容以刪除線標示：

此金融產品推廣哪些環境及／或社會特徵？（註：該節中文版本內容並無變更。）

基金推廣的環境特徵是減緩氣候變化，即就任何擁有重大發電資產的公用事業公司而言，減少其碳強度（以每兆瓦時碳排放量計算）。

基金推廣的社會特徵是保障勞工權利及為所有員工提供安全可靠的工作環境。

哪些可持續性指標會被用作衡量此金融產品所推廣的各種環境或社會特徵的實現情況？

環境：對於擁有重大**能源發電資產**（**能源碳排放**發電量超過 2 吉瓦）的公用事業公司，使用以下指標：顯示在可追溯滾動五年期間內碳強度*（以**發電過程中**每兆瓦時發電量排放的二氧化碳噸數計算）有所下降，或碳強度比投資經理的投資範疇內具有重大**能源發電資產**的公用事業公司的平均值（由投資經理計算）低至少 25%。投資經理可投資於**能源發電量**少於 2 吉瓦的公用事業公司。該等公司毋須受上述碳強度減少承諾所規限

*投資經理可對碳強度隨著時間的計量作出調整，以計及以下情況：包括但不限於企業重組（例如投資對象收購或出售**能源發電資產**）；或容量因子（即不同類型的發電站按最大功率運行的頻率）的變化。

投資經理的調查結果的準確性部分取決於公司披露標準。

社會：遵守《聯合國全球契約》十項原則及《經合組織跨國企業準則》。

此金融產品遵循甚麼投資策略？

基金主要（至少其資產淨值的 70%）投資於一項由上市基建及基建相關股票證券或股票相關證券組成的多元化投資組合，發行該等證券的企業於全球受監管市場上市、買賣或交易。基建行業包括運輸、公用事業、能源和通訊行業的運營資產。

就具備重大**能源發電資產**（**能源碳排放**發電量超過 2 吉瓦）的各公用事業公司而言，投資經理審查**碳強度**及其對氣候變化的潛在影響，以確定於可追溯滾動五年期內其碳強度是否有所降低，或比投資經理計算的平均值低至少 25%。此外，評估每家公司對《聯合國全球契約》及《經合組織跨國企業準則》的遵守情況，以保障勞工權利及為所有員工提供安全可靠的工作環境。

若投資經理認為被投資公司在基金推廣的環境及社會特徵方面未取得充分進展，投資經理將與公司進行積極的溝通

用於挑選投資的投資策略有甚麼具約束力的要素，以實現此金融產品所推廣的每項環境或社會特徵？

基金尋求投資於能夠證實在可追溯滾動五年期內碳強度*（以**發電過程中**每兆瓦時發電量排放的二氧化碳噸數計算）有所下降，或碳強度比投資經理的投資範疇內的公用事業公司的平均值低至少 25%。

* 適用於擁有重大**能源發電資產**（**能源碳排放**發電量超過 2 吉瓦）的公用事業公司。碳強度隨著時間的計量可予調整，以計及以下情況：包括但不限於企業重組（例如投資對象收購或出售**能源發電資產**）；或容量因子（即不同類型的發電站按最大功率運行的頻率）的變化。

投資經理的調查結果的準確性部分取決於公司披露標準。

對於投資組合中擁有重大**能源發電資產**的公用事業股，每季度審查及監察其碳強度。若數據來源顯示門檻被突破，投資經理將評估數據準確性、驗證數據（如必要）並與實體的管理層溝通，以確定實體如何應對相對未能達標情況。若出現持續或系統性未能達標情況，且投資經理認為實體未在溝通過程中作出充分回應，基金或會撤資。這一情況通常會在三年期間內進行監察。

投資組合中的所有股票每月進行監察，以確保其遵守《經合組織跨國企業準則》及《聯合國全球契約》。

投資經理對已識別違反《經合組織跨國企業準則》或《聯合國全球契約》的情況進行審查及評估。該等未能達標情況或違規不會自動阻止基金投資於相關公司，或導致基金對該公司撤資。相反，投資經理將監察及評估該情況，並在認為必要時與實體的管理層進行溝通，以確定實體如何應對相關未能達標情況或違規。若出現持續或系統性未能達標情況或違規，且投資經理認為實體未在溝通過程中作出充分回應，基金或會撤資。這一情況通常會在三年期間內進行監察。