

(中文節譯文)

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5 March 2025  
2025 年 3 月 5 日  
Dear Shareholder,  
親愛的股東，

**Changes to several sub-funds (the “Funds”) of M&G (Lux) Investment Funds 1 (the “Company”)  
M&G (Lux)投資基金(1) (下稱「本公司」)之數檔子基金(下稱「基金」)之變更**

**We recommend that you read this letter carefully.**

我們建議您審慎閱讀本函。

Defined terms used in this letter have the same meaning as in the Company's Prospectus, unless otherwise defined hereafter.

除非下文另有定義，否則本函中使用之定義詞彙與本公司公開說明書中之意涵相同。

I am writing to inform you of changes that we will be implementing for the following Funds of the Company:

謹以此函通知您，我們將針對本公司下列基金所施行之變更：

1. Update of the Funds' Environmental, Social and Governance (“ESG”) exclusions to comply with the European Securities and Markets Authority (“ESMA”) guidelines on funds names using ESG- or sustainability-related terms for:  
更新基金之環境、社會及治理(「ESG」)排除，以符合歐洲證券及市場管理局(「ESMA」)關於使用 ESG 或永續性相關詞語之基金名稱指引：
  - M&G (Lux) Better Health Solutions Fund
  - M&G (Lux) Diversity and Inclusion Fund
  - M&G (Lux) Global Sustain Paris Aligned Fund
  - M&G (Lux) Nature and Biodiversity Solutions Fund
  - M&G (Lux) Pan European Sustain Paris Aligned Fund

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以英文本為準。)

- M&G (Lux) Positive Impact Fund
  - M&G (Lux) responsAbility Sustainable Solutions Bond Fund
  - M&G (Lux) Sustainable Allocation Fund
  - M&G (Lux) Sustainable Multi-Asset Growth Fund
  - M&G ESG 巴黎協議全球永續股票基金 (本基金配息來源可能為本金)
  - M&G ESG 巴黎協議泛歐永續股票基金
- (餘略)
2. Update of the Funds' Sustainability-related disclosures to comply with the French Government's *Investissement socialement responsable* ("ISR") label they adhere to for: 更新基金之永續性相關揭露，以符合其所遵循之法國政府「社會責任投資」(ISR) 標籤要求：
- M&G (Lux) Global Sustain Paris Aligned Fund
  - M&G (Lux) Pan European Sustain Paris Aligned Fund
  - M&G (Lux) Positive Impact Fund
  - M&G ESG 巴黎協議全球永續股票基金 (本基金配息來源可能為本金)
  - M&G ESG 巴黎協議泛歐永續股票基金
- (餘略)
3. Rationalisation of the Funds' ESG-related documentation available on M&G website for: 基金 ESG 相關文件之優化將於 M&G 之網站提供：
- M&G (Lux) Asian Fund
  - M&G (Lux) Diversity and Inclusion Fund
  - M&G (Lux) European Strategic Value Fund
  - M&G (Lux) Global Artificial Intelligence Fund
  - M&G (Lux) Global Convertibles Fund
  - M&G (Lux) Global Dividend Fund
  - M&G (Lux) Global Emerging Markets Fund
  - M&G (Lux) Global Listed Infrastructure Fund
  - M&G (Lux) Global Sustain Paris Aligned Fund
  - M&G (Lux) Global Themes Fund
  - M&G (Lux) Japan Fund
  - M&G (Lux) Japan Smaller Companies Fund
  - M&G (Lux) Nature and Biodiversity Solutions Fund
  - M&G (Lux) North American Dividend Fund
  - M&G (Lux) North American Value Fund
  - M&G (Lux) Pan European Sustain Paris Aligned Fund
  - M&G (Lux) Positive Impact Fund
  - M&G (Lux) Sustainable Allocation Fund
  - M&G (Lux) Sustainable Emerging Markets Corporate Bond Fund
  - M&G (Lux) Sustainable Multi Asset Growth Fund
  - M&G (Lux) TAP Global Listed Infrastructure Fund
  - M&G 環球股息基金 (本基金配息來源可能為本金且並無保證收益及配息)
  - M&G ESG 巴黎協議全球永續股票基金 (本基金配息來源可能為本金)
  - M&G 全球未來趨勢基金

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以英文本為準。)

- M&G 日本基金
  - M&G 日本小型股基金
  - M&G 北美股息基金 (本基金配息來源可能為本金且並無保證收益及配息)
  - M&G ESG 巴黎協議泛歐永續股票基金
- (餘略)

This letter provides you with full details of the changes, which will become effective on Wednesday 5 March 2025 (the “Effective Date”).

此函提供您變更之完整詳細資訊，此等變更將於 2025 年 3 月 5 日星期三（「生效日」）生效。

**There will be no change to the Funds’ respective Investment Objectives, Investment Policies and Investment Strategies, and where applicable, their classifications under the Sustainable Finance Disclosure Regulation (“SFDR”) will remain unchanged. There will be no material change to the Funds’ overall liquidity and risk profiles. The changes will not result in any changes to the Funds’ respective portfolios.**

基金之個別投資目標、投資政策及投資策略均無變更，且於可行之前提下，其歐盟永續金融揭露規範（「SFDR」）之分類將保持不變。基金之整體流動性及風險概況將不會發生重大變化。此項變更不會導致投資組合發生任何變化。

**1. Update of the ESG exclusions in compliance with the ESMA guidelines on fund names using ESG or sustainability-related terms (the “Guidelines”)**

**更新 ESG 排除，以符合歐洲證券及市場管理局 (ESMA) 關於使用 ESG 或永續性相關詞語之基金名稱指引（「指引」）**

In order to comply with the Guidelines, which will take effect on Wednesday 21 May 2025, we will introduce a new ‘ESMA Naming Guidelines Exclusions’ section in the Funds’ Sustainability-related disclosures, which are available on the M&G website and will be updated on the Effective Date.

為符合將於 2025 年 5 月 21 日星期三生效之指引，我們將在基金永續發展相關揭露中新增「ESMA 名稱指引排除」一節，此得於 M&G 網站上查閱，並將於生效日更新。

The new section will include full details of the new Guidelines-related exclusions, specifically the additional exclusion criteria (and applicable thresholds) related to the Paris-Aligned Benchmark<sup>1</sup> (“PAB”), which the Guidelines require the Fund to adhere to.

新章節將包含新指引相關排除之完整詳細資訊，特別是與巴黎協定一致之指標（「PAB」）相關之額外排除標準（及適用門檻），此為指引要求基金所遵循者。

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<sup>1</sup> Paris-aligned benchmarks are indices whose total emission levels are aligned with the Paris Agreement, which seeks to limit the rise in global temperatures to well below 2 degrees Celsius above pre-industrial levels, and to pursue efforts to keep the rise to 1.5 degrees Celsius.

與巴黎協定一致之指標為總排放水平與巴黎協定一致之指數，該協定尋求將全球氣溫上升限制於比工業化前水平上升攝氏 2 度以內，並努力將上升限制於攝氏 1.5 度以內。

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以英文本為準。)

You should note that some of the Funds may apply stricter exclusion thresholds than those related to the PAB. Full details of the ESG exclusions applicable to each Fund can be found in their respective Sustainability-related disclosures.

您應注意，部分基金可能採用比與巴黎協定一致之指標相關標準更嚴格之排除門檻。各基金適用之 ESG 排除詳細資訊得於其各自之永續發展相關揭露中查閱。

Please note that the Funds already comply with the other requirements set out by the Guidelines, namely: 請注意，基金已符合指引所規定之其他要求，即：

- holding at least 80% of investments used to meet sustainable investment objectives in accordance with the binding elements of the Funds' ESG investment strategy, and  
根據基金之 ESG 投資策略之拘束性要素，持有至少 80% 之投資，用於滿足永續投資目標，以及
- where relevant, committing to invest meaningfully in sustainable investments referred to in Article 2(17) of the SFDR.

於相關時，承諾有意義地投資於 SFDR 第 2 條第 17 項所提及之永續投資。

## **2. Update related to the French ISR label (the "Label")**

### **關於法國 ISR 標籤（「標籤」）之更新**

The 'ESG Criteria' section within the Funds' Sustainability-related disclosures will be updated on the Effective Date to specify that the Funds adhere to the Label and provide details of the Label-related requirements they must adhere to.

基金永續發展相關揭露中之「ESG 標準」章節將於生效日更新，以明確指出基金遵循該標籤並提供必須遵循相關標籤要求之詳細資訊。

The Funds' Sustainability-related disclosures are available on the M&G website.

基金永續發展相關揭露得於 M&G 網站上查閱。

## **3. Rationalisation of the Funds' ESG-related documentation**

### **基金 ESG 相關文件之優化**

ESG-related information for each Fund is currently included in the ESG Criteria document, as well as in the Sustainability-related disclosures, which are available on the M&G website.

各基金 ESG 相關資訊目前包含於 ESG 標準文件中，以及在永續發展相關揭露中，此得於 M&G 網站上查閱。

From the Effective Date, information currently included in the Funds' ESG criteria documents, including details of the ESG exclusions that apply to each Fund, will be migrated to the Funds' Sustainability-related disclosures. This will make it easier for investors to access ESG-related information for each Fund.

自生效日起，目前包含於基金 ESG 標準文件中之資訊，包括適用於各基金之 ESG 排除詳細資訊，將會搬移至基金永續發展相關揭露中。這將使投資人更易於獲取各基金之 ESG 相關資訊。

## **Administration costs associated with the changes**

### **與變更相關之行政費用**

(中譯文僅供參考，與原文相較不盡完整，亦有歧異，如有疑義應以英文本為準。)

All administration costs associated with implementing the changes will be borne by M&G.  
與施行變更相關之所有行政費用將由 M&G 承擔。

#### **Making changes to your investment**

##### **更改您的投資**

You may sell your investment, or switch it to another sub-fund of the Company, free of charge, at any point before or after the changes have taken place subject to our terms and conditions.

根據我們的條款及條件，您得於變更發生之前或之後的任何時候免費出售您的投資，或將其轉換至本公司之另一檔子基金。

#### **For more information**

##### **更多資訊**

If you are in any doubt as to the action to be taken or require further information, please do not hesitate to contact your usual M&G contact or, for operational queries, our Customer Services team by email at

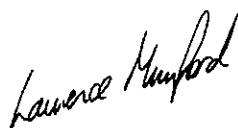
**csmandg@caceis.com** or by telephone on +352 2605 9944. We are open from 09:00 to 18:00 CET Monday to Friday. For security and to improve the quality of our service we may record and monitor telephone calls.

若您對於需要採取之行動有任何疑惑或需要更多資訊，請隨時聯絡您常用之 M&G 聯絡人，或者，若有操作疑問，請發送電子郵件至 **csmandg@caceis.com** 或致電 +352 2605 9944 以聯絡我們的客戶服務團隊。時間為週一 09:00 至週五 18:00 (歐洲中部時間)。為了安全並提高我們的服務品質，我們可能會對電話進行錄音及監控。

Please be aware that we are not in a position to give you investment advice. If you are uncertain as to how the changes may affect you, you should consult a financial adviser.

請注意，我們無法為您提供投資建議。若您不確定這些變更會對您產生什麼影響，您應該諮詢財務顧問。

Yours Sincerely,  
您誠摯地，



Laurence Mumford  
Chair, M&G (Lux) Investment Funds 1  
Laurence Mumford  
M&G (Lux) 投資基金(1)之主席

