

(中譯文僅供參考，與原文相較可能不盡完整或有歧異，如有疑義應以英文本為準。)

(節譯文)

聯博(盧森堡)公司  
有限責任公司  
2-4, rue Eugène Ruppert  
L-2453 Luxembourg  
盧森堡商業登記處編號 B 34 405

以其名義行事惟代表

聯博基金II (AB FCP II)  
共同投資基金  
盧森堡商業登記編號：K218

聯博基金II(AB FCP II)受益人通知書

聯博—新興市場價值基金之特定級別區分

2021年6月3日

致敬愛的受益人：

本信函之目的係為通知您，聯博基金II(AB FCP II) (其為依盧森堡大公國法律設立之共同投資基金(共同投資基金)(「本傘型基金」)之管理公司，亦即聯博(盧森堡)公司，其理事會(「理事會」)業已決議按附錄A所載，將聯博—新興市場價值基金(下稱「基金」)之特定級別進行區分。作為級別區分之前提，理事會將更新本傘型基金之管理條例。

為免疑義且如下文所述，級別區分(定義如下)不會對受益人或其投資造成重大不利影響。因此，擬繼續維持其目前投資及貨幣曝險之受益人毋須採取任何行為。

## 1. 級別區分

區分(「級別區分」)之目的係為將基金之基準貨幣級別與其他發售貨幣級別(「OOC級別」)作區分，並提供OOC級別之受益人附加效益，例如(i)以受益人投資之幣別計算資產淨值(NAV)，其不再與基準貨幣級別之NAV連結，(ii)各級別自身之投資人重要資訊文件(KIID)以其投資幣別揭露歷史績效資訊，及(iii)級別區分將提升資料提供者之作業效率。

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於2021年7月15日(「生效日」)起，理事會會將各基準貨幣級別(包括OOC級別在內)區分成多個級別。級別區分因此將使各OOC級別成為相關發售貨幣計價之獨立級別(「新計價級別」)，獨立於基金基準貨幣級別之外，並詳載於公開說明書。

因此，新計價級別將與先前相應之OOC級別具有相同的特徵，包括(i)相同之國際證券識別碼(ISIN)，(ii)相同之級別貨幣，(iii)將繼續以受益人之貨幣進行支付，及(iv)每股NAV將以其計價幣別計算，並不再從基準貨幣以當下之即期匯率換算。

## 2. 級別區分之詳細資訊

理事會可確認下列內容：

- 完成級別區分時，任何投資標的均不會發生變動、移轉或清算。
- 完成級別區分時，將不會被視為是申購、贖回或轉換基金中的任何受益憑證。
- 在級別區分進行前、進行中與完成後，OOC級別(及後續與其相應之新計價級別)的受益人將對標的資產維持相同的曝險，且就基金之未區分資產池按比例享有同等權利。
- 在級別區分進行前、進行中與完成後，OOC級別(及後續與其相應之新計價級別)的受益人將維持相同的貨幣曝險。
- OOC級別的所有特徵將保留在相應的新計價級別中，包括費用、國際證券識別碼(ISIN)、幣別、配息頻率(如有)等特徵。

為免疑義，理事會可確認級別區分將不致對受益人的任何權利造成負面影響，其於生效日仍將持有相同數量之股份。

## 3. OOC級別之背景

就背景而言，OOC級別係為方便以不同貨幣投資於基準貨幣級別而為基金所創設之級別。為了簡化OOC級別投資的核對，即使OOC級別非屬獨立的級別，也已為其編製國際證券識別碼(ISIN)。

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當受益人申購OOC級別時，該筆申購將按現行之即期匯率自動轉為基準貨幣級別之幣別。所有款項(包括贖回款及配息，如有)將以OOC級別相關幣別支付。該等款項支付將以基準貨幣計算之NAV為基準，並按交易日當時之即期匯率轉為OOC級別之幣別。

#### 4. 管理條例之修正

為決定級別區分，本傘型基金之管理條例第19節應修改如下：

- 更新第五段：

當任何基金或級別之資產淨值減少至管理公司認為該基金或級別得以符合經濟效益營運之最低金額門檻時，如管理公司之理事會認為符合受益人之最佳利益或在經濟或政治情況發生重大變化的情況下，管理公司得決定解散任何基金或級別而毋須終止本傘型基金。於該等情況下，相關級別之持有人將取得該等級別之全部資產淨值之退款。管理公司將以與解散本傘型基金相同之方式公告該等措施，且退款倘若無法分派到有權收款之人，將於管理公司理事會決定解散基金或級別後的九個月內存託於盧森堡之*Caisse de Consignation*。

- 於更新後之第五段增加以下段落：

於前段之情形中，管理公司之理事會亦得決定將級別區分至不同級別或合併數個級別為同一級別。如管理公司之理事會作出該等決定且對受益人有重大影響時，將於30天前通知受益人。

上述變更之生效日為2021年7月5日。

#### 5. 稅務影響

級別區分在盧森堡不會被課稅。惟受益人可能在其稅籍居住地或其他應納稅的司法管轄區被課稅。鑒於各國稅法差異甚鉅，茲建議您針對個案具體情形，諮詢您的稅務顧問有關級別區分的稅務影響。

#### 6. 受益人權益

受益人應注意，基金將持續受理申購、贖回與轉換之指示，直到2021年7月15日之截止時點為止。

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對於選擇參與級別區分之受益人而言，其毋須為任何行為。然而，如您不希望參與級別區分，您得：(i)選擇以基準貨幣繼續您在相關級別之投資，(ii)要求將您的受益憑證免費轉換為於當地國家管轄地註冊，或其他聯博授權分銷商於您所在國銷售之其他聯博發行之UCITS基金之相同級別之受益憑證；或(iii)直到2021年7月15日之截止時點為止，免費買回您的受益憑證(惟如您的受益憑證有遞延銷售費，仍應計收)。

\* \* \*

## 聯絡資訊

**如何獲取更多資訊。**如您對級別區分有任何疑問，請聯絡聯博投資人服務中心的財務顧問或客戶服務分析師：

**歐洲/中東：**+800 2263 8637或+352 46 39 36 151(歐洲中部時間上午九時正至下午六時正)。

**亞太：**+800 2263 8637或+65 62 30 2600(新加坡標準時間上午九時正至下午六時正)。

**美洲：**+800 2263 8637或+800 947 2898或+1 212 823 7061(美國東部標準時間上午八時三十分至下午五時正)。

有關級別區分之更多資訊請詳見<https://www.alliancebernstein.com/corporate/management-company.htm>。

**聯博(盧森堡)公司理事會**

謹啓

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#### 附錄A

基金	級別	貨幣	ISIN
聯博-新興市場價值基金	A 級別歐元	EUR	LU0474346029

**AllianceBernstein (Luxembourg) S.à r.l.**  
*Société à responsabilité limitée*  
2-4, rue Eugène Ruppert  
L-2453 Luxembourg  
R.C.S. Luxembourg B 34 405

Acting in its own name but on behalf of

**AB FCP II**  
*Fonds Commun de Placement*  
R.C.S. Luxembourg: K218

## **Notice to Shareholders of AB FCP II**

### **Split of certain share classes within AB FCP II – Emerging Markets Value Portfolio**

**3 June 2021**

**Dear Valued Shareholders:**

The purpose of this letter is to inform you that the board of managers (the “**Board**”) of AllianceBernstein (Luxembourg) S.à r.l., which acts as management company (the “**Management Company**”) of AB FCP II, a mutual investment fund (*fonds commun de placement*) organized under the laws of the Grand Duchy of Luxembourg (the “**Fund**”) has resolved to split certain share classes of AB FCP II – Emerging Markets Value Portfolio (the “**Portfolio**”) as outlined in Appendix A. In conjunction with and as a prerequisite for the Share Class Split, the Board will update the Fund’s Management Regulations.

For the avoidance of doubt and as further outlined below, the Share Class Split (as defined below) will have no material adverse impact on shareholders or their investment experience. Consequently no action is required for shareholders who wish to maintain their current investment and currency exposure.

#### **1. Share Class Split**

The purpose of the split (the “**Share Class Split**”) is to distinguish the **Other Offered Currency Share Classes** (“**OOC Share Classes**”) from the share classes subscribed in the base currency of the Portfolio as well as to provide Shareholders in the OOC Share Classes additional benefits such as (i) a NAV in the shareholders’ investment currency that is no longer linked to the base currency share class NAV, (ii) their own KIID per share class disclosing historical performance information in their investment currency, and (iii) the Share Class Split will provide, *inter alia*, operational benefits and efficiencies for some shareholders’ data providers.

On **15 July 2021** (the “**Effective Date**”), the Board will restructure each base currency share class (which includes the OOC Share Classes) into multiple share classes through a split. As a result of the Share Class Split, in addition to the base currency share class of the Portfolio, each OOC Share Class will now become a distinct share class denominated in the relevant offered currency as further described in detail in the prospectus (“**Denominated Share Classes**”).

Accordingly, Denominated Share Classes will have identical characteristics to the former corresponding OOC Share Class including (i) the same ISIN, (ii) the same share class currency, (iii) payments will continue to be made in the shareholder currency, and (iv) the NAV per share will be calculated in the relevant currency rather than being calculated using the prevailing foreign exchange spot rate from the base currency.

#### **2. Details of the Share Class Split**

The Board can confirm the following:

- when completing the Share Class Split, there will be no movement, transfer, or liquidation of any underlying investments.
- when completing the Share Class Split, there will be no subscription, redemption, or exchange of any shares of the Portfolio.
- before, during, and after the Share Class Split, Shareholders in an OOC Share Class (and subsequently in the corresponding Denominated Share Class) will maintain identical exposure to the underlying assets and the same rights to the pro rata portion of the undivided pool of assets of the Portfolio.
- before, during, and after the Share Class Split, Shareholders in an OOC Share Class (and subsequently the corresponding Denominated Share Class) will maintain identical currency exposure.
- all characteristics of the OOC Share Class will be retained in the corresponding Denominated Share Class including such features as fees, ISINs, currency, frequency of distributions, if any.

For the avoidance of doubt, the Board can confirm that the Share Class Split will have no negative impact on any rights of the Shareholders who will hold on the Effective Date the same number of shares.

### 3. Background on OOC Share Classes

For background, the OOC Share Classes are share classes of the Portfolio created to facilitate investments in the base currency share class in a different currency. To ease the reconciliation of OOC Share Classes investments ISINs have been issued for Other Offered Currency Share Classes even if they are not distinct share classes.

When a shareholder subscribed in an OOC Share Class, the subscription is automatically converted into the currency of the base currency share class at the prevailing foreign exchange spot rate. All payments (including redemption proceeds and distributions, if any) are made in the relevant currency of the OOC Share Class. These payments are based on the NAV calculated in the base currency and then converted into the currency OOC Share Class at the prevailing foreign exchange spot rate on the day of the transaction.

### 4. Amendment to the Management Regulations

In order to be in a position to decide the Share Class Split, the section 19) of the Fund's Management Regulations should be amended as follows:

- update of the fifth paragraph:

The Management Company may similarly decide to dissolve any Portfolio **or Class** without terminating the Fund where the value of the net assets of any Portfolio **or that Class** has decreased to an amount determined by the Management Company to be the minimum level for the Portfolio **or Class** to be operated in an economically efficient manner, **if it is deemed by the Board of Managers of the Management Company to be in the best interests of the Shareholders** or in case of a significant change of the economic or political situation. In such event it shall refund to the holders of Shares of the Classes concerned the full net asset value of such Classes. Such action shall be publicized by the Management Company in the same manner as the dissolution of the Fund and the proceeds of the refund which cannot be distributed to the persons entitled thereto shall be deposited with the *Caisse de Consignation* in Luxembourg within nine months following the decision of the Board of Managers of the Management Company to dissolve the Portfolio **or Class**.

- addition of the following paragraph after the updated fifth paragraph:

In the circumstances provided in the paragraph above, the Board of Managers of the Management Company may also decide to split a Share Class into different Share Classes or consolidate several Share Classes into one Share Class. If such a decision is taken by the Board of Managers of the Management Company, Shareholders will be informed by a 30 days prior notice if they are materially impacted by the restructuring.

The effective date of the above-mentioned changes is **5 July 2021**.

## **5. Tax implications**

The Share Class Split will not be subject to any taxation in Luxembourg. Shareholders may however be subject to taxation in their tax domiciles or other jurisdictions where they pay taxes. As tax laws differ widely from country to country, we recommend that you consult your tax advisers as to the tax implications of the Share Class Split specific to your individual case.

## **6. Shareholder's Rights**

Shareholders should note that the Portfolio will continue to accept subscription, redemption and exchange orders until the cut-off point on 15 July 2021.

For Shareholders who choose to proceed with the Share Class Split, no action will be required. However, if you do not wish to participate in the Share Class Split, you may (i) elect to maintain your investments in the base currency of the relevant Share Class (ii) request the exchange of your shares free of charge for the same share class of another AB-sponsored UCITS portfolio registered in your jurisdiction or otherwise available through an AB authorized distributor in the country in which you reside; or (iii) redeem your shares free of charge (but subject to any contingent deferred sales charge, if applicable to your shares) until the cut-off point on 15 July 2021.

\* \* \*

## **Contact information**

**How to get more information.** If you have questions about the Share Class Split, please contact your financial adviser or a client service analyst at an AllianceBernstein Investor Services service center:

**Europe/Middle East** +800 2263 8637 or +352 46 39 36 151 (9:00 a.m. to 6:00 p.m. CET).

**Asia-Pacific** +800 2263 8637 or +65 62 30 2600 (9:00 a.m. to 6:00 p.m. SGT).

**Americas** +800 2263 8637 or +800 947 2898 or +1 212 823 7061 (8:30 a.m. to 5:00 p.m. US EST).

For more details on the Share Class Split please refer to

<https://www.alliancebernstein.com/corporate/management-company.htm>

Yours sincerely,

**The Board of Managers of AllianceBernstein (Luxembourg) S.à r.l.**



## APPENDIX A

Portfolio	Share Class	Currency	ISIN
EMERGING MARKETS VALUE PORTFOLIO	A	EUR	LU0474346029
EMERGING MARKETS VALUE PORTFOLIO	I	EUR	LU0474580726
EMERGING MARKETS VALUE PORTFOLIO	S	JPY	LU0459237540
EMERGING MARKETS VALUE PORTFOLIO	S1	EUR	LU0232465897
EMERGING MARKETS VALUE PORTFOLIO	S1	GBP	LU0232465970