



**NN investment
partners**

NN (L)

可變資本投資公司

80, route d'Esch, L-1470 Luxembourg

盧森堡商業登記編號第 B 44.873 號

(「本公司」)

[節譯文]

致股東通知書

本公司董事會(「董事會」)就本公司公開說明書(「公開說明書」)之部分修正，謹通知本公司股東，其日期將為 2021 年 3 月 10 日，其主要內容如下：

1. 更新公開書明書以進行為一致性及闡明目的之非重大修正，並同時遵循歐洲議會及理事會 2019 年 11 月 27 日發布之第 2019/2088 號規則，該規則係關於金融服務業永續性相關之揭露規範(「SFDR」)，且強制要求歐洲金融市場參與者自 2021 年 3 月 10 日起，需符合環境、社會和治理(「ESG」)原則。
2. 為增加 SFDR 第 8 條之揭露，修訂公開說明書中第二部分「子基金簡介說明」中，子基金「NN (L) 亞洲債券基金」、「NN (L) 歐洲新興市場股票基金」、「NN (L) 新興市場債券基金」、「NN (L) 邊境市場債券基金」及「NN (L) 環球高收益基金」如下：

「環境與社會特徵

本子基金藉由界定投資的主要部份在環境、社會及治理風險的重要性及其機會，以依 SFDR 第 8 條之規定推動環境及/或社會特徵。此等資訊由子基金基於管理公司之 ESG 整合方法，整合至其投資程序中。ESG 整合方法係由管理公司為其投資而於「NN IP 責任投資政策」中規範者，規定於投資過程中，環境(E)、社會(S)與治理(G)各因子應有明確與持續性的評估，且應以系統化之方式加以記載。

本子基金適用管理公司以規範為基礎之責任投資標準，而該等標準或導致詳載於第一部分：「公司基本資訊」之第二章：「投資資訊」之除外。該等除外為對投資流程具拘束力之要素。

(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)

子基金所推動之環境及社會特徵與指數間並無關係。子基金的證券篩選流程包括 ESG 因子的整合，從而可能導致對屬於指數投資範圍一部分之發行人的投資受限。因此，子基金的投資可能與指數的投資有所差異。

關於管理公司以規範為基礎之責任投資標準的額外資訊，請參酌網站 www.nnip.com 之「NN IP 責任投資政策」。

3. 為增加 SFDR 第 8 條揭露，修訂公開說明書中第二部分「子基金簡介說明」，子基金之「NN (L) 旗艦多元資產基金」及「NN (L) 旗艦收益債券基金」如下：

「環境與社會特徵

本子基金藉由界定投資的主要部份在環境、社會及治理風險的重要性及其機會，以依 SFDR 第 8 條之規定推動環境及/或社會特徵。此等資訊由子基金基於管理公司之 ESG 整合方法，整合至其投資程序中。ESG 整合方法係由管理公司為其投資而於「NN IP 責任投資政策」中規範者，規定於投資過程中，環境(E)、社會(S)與治理(G)各因子應有明確與持續性的評估，且應以系統化之方式加以記載。

本子基金適用管理公司以規範為基礎之責任投資標準，而該等標準或導致詳載於第一部分：「公司基本資訊」之第二章：「投資資訊」之除外。該等除外為對投資流程具拘束力之要素。

子基金所推動之環境及社會特徵與指數間並無關係。

關於管理公司以規範為基礎之責任投資標準的額外資訊，請參酌網站 www.nnip.com 之「NN IP 責任投資政策」。

4. (與臺灣無關，略譯)

上開修正僅為基於法律要求之調整，並不意味投資策略或所提到之子基金投資組合之變動，因此並不會對投資人造成影響。

(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)

上開變動將反映於 2021 年 3 月 10 日之新版公開說明書。公開說明書及相關重要投資人資訊文件（「**KIIDs**」）將得於本公司註冊辦公室免費索取。

盧森堡，2021 年 4 月 8 日

董事會

NOTICE TO SHAREHOLDERS

The board of directors of the Company (the "**Board of Directors**") would like to inform the shareholders of the Company (the "**Shareholders**") of certain amendments to be made to the prospectus of the Company (the "**Prospectus**"), which will be dated 10 March 2021, mainly consisting in the following:

1. To update the Prospectus to proceed to non-substantial amendments for coherence and clarification purposes as well as to be compliant with the Regulation 2019/2088 of the European Parliament and of the Council of the 27th of November 2019 on sustainability-related disclosures in the financial services sector (the "SFDR") has rendered mandatory the alignment of European financial market participants with environmental, social and governance ("ESG") principles from the 10th of March 2021 onwards.
2. To amend, within Part II "Sub-Fund Factsheets" of the Prospectus, the sub-funds "NN (L) Asian Debt (Hard Currency)", "NN (L) Asian High Yield", "NN (L) Belgian Government Bond", "NN (L) Emerging Europe Equity", "NN (L) Emerging Markets Corporate Debt", "NN (L) Emerging Markets Debt (Hard Currency)", "NN (L) Emerging Markets Debt (Local Bond)", "NN (L) Emerging Markets Debt (Local Currency)", "NN (L) Euro Covered Bond", "NN (L) Euro Credit", "NN (L) Euro Fixed Income", "NN (L) Euro Long Duration Bond", "NN (L) Euro Short Duration", "NN (L) Euromix Bond", "NN (L) European High Yield", "NN (L) Frontier Markets Debt (Hard Currency)", "NN (L) Global Bond Opportunities", "NN (L) Global Convertible Bond", "NN (L) Global Convertible Opportunities", "NN (L) Global High Yield", "NN (L) Global Inflation Linked Bond", "NN (L) Global Investment Grade Credit", "NN (L) US Behavioural Equity", "NN (L) US Factor Credit" and "NN (L) US High Yield", in order to add article 8 SFDR disclosure, as follows:

"Environmental and Social characteristics"

The Sub-Fund promotes environmental and/or social characteristics, as described in Article 8 of the SFDR, by defining for the main part of the investments the materiality of environmental, social and governance (ESG) risks and opportunities. This information is integrated by the Sub-Fund in its investment process based on the Management Company's ESG Integration approach. ESG Integration, as described by the Management Company in the "NN IP Responsible Investment Policy" for its investments, stipulates that E, S and G factors must be demonstrably and consistently assessed in the investment process, and that they are documented in a systematic way.

The Sub-Fund applies the Management Company's norms-based responsible investment criteria that may lead to exclusions as detailed in Part I: "Essential Information regarding the Company", Chapter II: "Information on investments". Such exclusions are a binding element for the investment process.

There is no relation between the environmental and social characteristics promoted by the Sub-Fund and its Index. The Sub-Fund's security selection process includes the integration of ESG factors that may lead to restrictions on issuers that are part of the Index investment universe. Therefore, the investments of the Sub-Fund may differ from the investments of the Index.

Additional information concerning the Management Company's norms-based responsible investment criteria is available for consultation in the "NN IP Responsible Investment Policy" on the website www.nnip.com.

3. To amend, within Part II "Sub-Fund Factsheets" of the Prospectus, the sub-funds "NN (L) Emerging Markets Debt Short Duration (Hard Currency)", "NN (L) Euro Liquidity", "NN (L) First Class Multi Asset", "NN (L) First Class Multi Asset Premium", "NN (L) First Class Stable Yield Opportunities" and "NN (L) First Class Yield Opportunities", in order to add article 8 SFDR disclosure, as follows:

"Environmental and Social characteristics"

The Sub-Fund promotes environmental and/or social characteristics, as described in Article 8 of the SFDR, by defining for the main part of the investments the materiality of environmental, social and governance (ESG) risks and opportunities. This information is integrated by the Sub-Fund in its investment process based on the Management Company's ESG Integration approach. ESG Integration, as described by the Management Company in the "NN IP Responsible Investment Policy" for its investments, stipulates that E, S and G factors must be demonstrably and consistently assessed in the investment process, and that they are documented in a systematic way.

The Sub-Fund applies the Management Company's norms-based responsible investment criteria that may lead to exclusions as detailed in Part I: "Essential Information regarding the Company", Chapter II: "Information on investments". Such exclusions are a binding element for the investment process.

There is no relation between the environmental and social characteristics promoted by the Sub-Fund and its Index.

Additional information concerning the Management Company's norms-based responsible investment criteria is available for consultation in the "NN IP Responsible Investment Policy" on the website www.nnip.com.

4. To amend, within Part II “Sub-Fund Factsheets” of the Prospectus, the sub-funds “NN (L) First Class Protection”, “NN (L) Global Convertible Income” and “NN (L) Multi Asset High Income”, in order to add article 8 SFDR disclosure, as follows:

“Environmental and Social characteristics

The Sub-Fund promotes environmental and/or social characteristics, as described in Article 8 of the SFDR, by defining for the main part of the investments the materiality of environmental, social and governance (ESG) risks and opportunities. This information is integrated by the Sub-Fund in its investment process based on the Management Company’s ESG Integration approach. ESG Integration, as described by the Management Company in the “NN IP Responsible Investment Policy” for its investments, stipulates that E, S and G factors must be demonstrably and consistently assessed in the investment process, and that they are documented in a systematic way.

The Sub-Fund applies the Management Company’s norms-based responsible investment criteria that may lead to exclusions as detailed in Part I: “Essential Information regarding the Company”, Chapter II: “Information on investments”. Such exclusions are a binding element for the investment process.

Additional information concerning the Management Company’s norms-based responsible investment criteria is available for consultation in the “NN IP Responsible Investment Policy” on the website www.nnip.com.”

The above amendments are only regulatory adjustments and do not imply changes on the investment strategy or on the investment portfolio of the mentioned sub-funds and, therefore, they do not impact investors.

The above changes are reflected in the Prospectus dated 10 March 2021. The Prospectus will be available upon request free of charge at the registered office of the Company.

Luxembourg, 8 April 2021

The Board of Directors