



資產管理

J.P.Morgan

ASSET MANAGEMENT

## 附件一

### (一) 特別分配日期

特別分配基準日	特別分配除息日	特別分配付款日*
21/03/2025	24/03/2025	31/03/2025

\*特別分配金額必須超過本基金計價幣別 0.01 元才會進行特別分配。

### (二) 可分配之股份級別表

基金名稱	級別名稱	ISIN	計價幣別
摩根基金－新興歐洲股票基金	JPM 新興歐洲股票（美元）－ A 股（累計）	LU0634316219	美元
	JPM 新興歐洲股票（歐元）－ A 股（分派） （本基金之配息來源可能為本金）	LU0051759099	歐元
	JPM 新興歐洲股票（美元）－ A 股（分派） （本基金之配息來源可能為本金）	LU0634316300	美元
摩根基金－俄羅斯基金	JPM 俄羅斯（美元）－ A 股（累計）	LU0225506756	美元
	JPM 俄羅斯（美元）－ A 股（分派） （本基金之配息來源可能為本金）	LU0215049551	美元
	JPM 俄羅斯(美元) - F 股(累計)	LU2419340042	美元

**IMPORTANT: This letter is important and requires your immediate attention. If you have any questions about the content of this letter, please seek independent professional advice.**

Capitalised terms in this letter have the same meaning as in the Prospectus and the Additional Information for Hong Kong Investors (together, the “**Hong Kong Offering Documents**”) of JPMorgan Funds (the “**Fund**”) unless otherwise specified.

22 January 2025

Dear Investor,

**JPMorgan Funds - Russia Fund and JPMorgan Funds - Emerging Europe Equity Fund**

This is to notify you that the Board of JPMorgan Funds has decided to make a one-time special distribution to the shareholders of JPMorgan Funds - Russia Fund and JPMorgan Funds - Emerging Europe Equity Fund (each a “Sub-Fund”, collectively the “Sub-Funds”) in either one or both of which you own shares.

Detailed information about the special distribution, including rationale and timing, appears on the following pages. Please take a moment to review this important information.

You may want to consult with your tax adviser and your financial adviser as there may be tax consequences.

The Fund will not bear any costs associated with this distribution. Any such costs will be borne by JPMorgan Asset Management.

The Hong Kong Offering Documents of the Fund and the Product Key Facts Statements of the Sub-Funds are available free of charge upon request during normal working hours at the registered office of JPMorgan Funds (Asia) Limited<sup>1</sup>, and on our website [am.jpmorgan.com/hk](http://am.jpmorgan.com/hk)<sup>2</sup>.

The Management Company of the Fund accepts responsibility for the accuracy of the content of this notice.

If you have any questions with regard to the content of this notice or any other aspect of the Sub-Funds or the Fund, please do not hesitate to contact:

- your bank or financial adviser;
- your designated client adviser, account manager, pension scheme trustee or administrator; or
- if you normally deal directly with us, our J.P. Morgan Funds InvestorLine on (852) 2265 1188.

Yours faithfully,

For and on behalf of

JPMorgan Funds (Asia) Limited

as Hong Kong Representative of the Fund



Edwin TK Chan  
Director

<sup>1</sup> The registered office of JPMorgan Funds (Asia) Limited is located at 19th Floor, Chater House, 8 Connaught Road Central, Hong Kong.

<sup>2</sup> The website has not been reviewed by the Securities and Futures Commission.

## 1. JPMorgan Funds - Russia Fund

Pay date	31 March 2025
The Sub-Fund	JPMorgan Funds – Russia Fund
The Fund	
Name	JPMorgan Funds
Legal form	SICAV
Fund type	UCITS
Registered office	6 route de Trèves L-2633 Senningerberg, Luxembourg
Registration number (RCS Luxembourg)	B 8478
Management Company	JPMorgan Asset Management (Europe) S.à r.l.

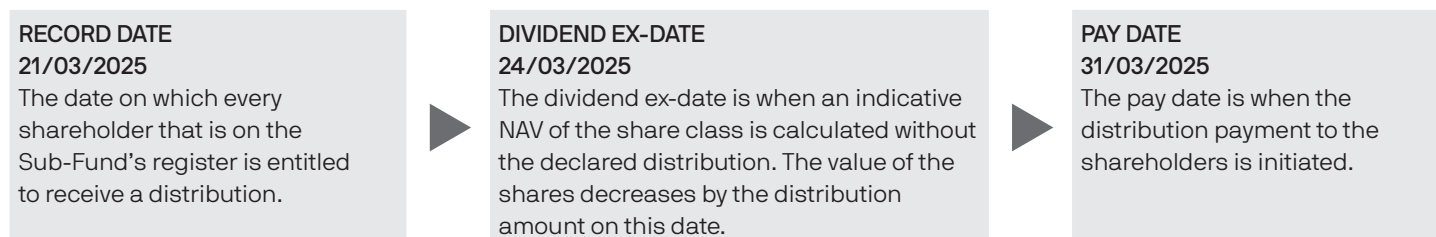
### Background and Rationale

- On 28 February 2022, the Management Company suspended dealing and calculation of the NAV of the JPMorgan Funds - Russia Fund as a result of the Russian invasion of Ukraine and the resulting investment manager's inability to trade Russian securities.
- The Sub-Fund remains suspended and a month-end indicative NAV is published on the website [am.jpmorgan.com/hk](http://am.jpmorgan.com/hk)<sup>2</sup>.
- Since the suspension on 28 February 2022, the Sub-Fund has received: (i) non-Ruble dividend payments linked to equity securities held in the Sub-Fund's portfolio and (ii) in consideration of the interests of shareholders and of relevant sanctions regimes, proceeds from the sale of non-sanctioned securities that are trading normally.
- The Sub-Fund will continue to hold Russian assets and Rubles. At the date of this letter, Russian assets and Rubles are valued at zero. Appropriateness of the valuation as well as suspension of the Sub-Fund is, and will continue to be, reviewed on an ongoing basis.
- While the Sub-Fund remains suspended and shareholders are unable to buy, switch or redeem shares, given the length of time since suspension and the continuing conflict, the Board believes returning a substantial portion of the liquid assets and cash now available in the Sub-Fund is in the best interests of shareholders.
- This will be achieved by declaring a "special distribution" payable in the form of a dividend to all shareholders of the Sub-Fund regardless of the distribution policy of the share class. For the avoidance of doubt, the "special distribution" will be payable to all shareholders, including holders of accumulation shares in derogation to the normal share class distribution policy. This payment is in compliance with Article 26 of the articles of association of the Fund providing that "Subject to the conditions fixed by law, the Board may pay out an advance payment on dividends of any class of shares."
- On the dividend ex-date the value of the relevant shares will decrease by the distribution amount. There will be no other changes to the relevant shareholdings.

### Distribution

- The key dates for the distribution are outlined below. We are making the payment on 31 March 2025 to allow sufficient time for shareholders for whom we do not have current payment details to provide these. It also allows time for distributors to do the same for their underlying clients and accommodate a distribution from accumulation share classes.
- Share class details are included in Appendix A. You will receive the dividend distribution in the currency of the class in which you hold shares and preferred currency will not be considered. No reinvestment is possible as the Sub-Fund is suspended. The final distribution rate per share in share class currency and new indicative NAVs will be published on or after the dividend ex-date on the website [am.jpmorgan.com/hk](http://am.jpmorgan.com/hk)<sup>2</sup>.
- For investors dealing directly via JPMorgan Funds (Asia) Limited<sup>1</sup> (including subscription made through the J.P. Morgan eTrading platform (now branded as J.P. Morgan DIRECT Investment Platform)), please refer to the separate correspondence issued by JPMorgan Funds (Asia) Limited<sup>1</sup> to you by mail for more details about your payment arrangement.
- For dealings that are not made through JPMorgan Funds (Asia) Limited<sup>1</sup>, you should contact your bank, distributor or financial adviser in relation to the payment arrangement and the exact timing of receiving the distributions.

### Key Dates



## 2. JPMorgan Funds – Emerging Europe Equity Fund

Pay date	31 March 2025
The Sub-Fund	JPMorgan Funds – Emerging Europe Equity Fund
The Fund	
Name	JPMorgan Funds
Legal form	SICAV
Fund type	UCITS
Registered office	6 route de Trèves L-2633 Senningerberg, Luxembourg
Registration number (RCS Luxembourg)	B 8478
Management Company	JPMorgan Asset Management (Europe) S.à r.l.

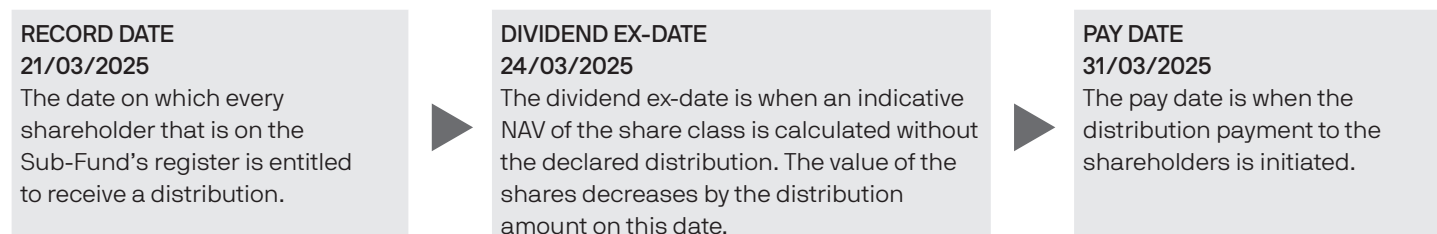
### Background and Rationale

- On 28 February 2022, the Management Company suspended dealing and calculation of the NAV of the JPMorgan Funds - Emerging Europe Equity Fund as a result of the Russian invasion of Ukraine and the resulting investment manager's inability to trade Russian securities.
- The liquid assets of JPMorgan Funds - Emerging Europe Equity Fund were split out and transferred into a new vehicle, JPMorgan Funds - Emerging Europe Equity II Fund in February 2023 which was subsequently merged into JPMorgan Funds - Middle East, Africa and Emerging Europe Opportunities Fund in December 2023.
- The Sub-Fund remains suspended and a month-end indicative NAV is published on the website [am.jpmorgan.com/hk](http://am.jpmorgan.com/hk).
- Since the suspension on 28 February 2022, the Sub-Fund has received: (i) non-Ruble dividend payments linked to equity securities held in the Sub-Fund's portfolio, (ii) withholding tax reclaims from tax authorities, and (iii) in consideration of the interests of shareholders and of relevant sanctions regimes, proceeds from the sale of non-sanctioned securities that are trading normally and do not have underlying exposure to Russian assets.
- The Sub-Fund will continue to hold Russian assets and Rubles and any securities that have underlying exposure to Russian assets. At the date of this letter, Russian assets and Rubles are valued at zero. Appropriateness of the valuation as well as suspension of the Sub-Fund is, and will continue to be, reviewed on an ongoing basis.
- While the Sub-Fund remains suspended and shareholders are unable to buy, switch or redeem shares, given the length of time since suspension and the continuing conflict, the Board believes returning a substantial portion of the liquid assets and cash now available in the Sub-Fund is in the best interests of shareholders.
- This will be achieved by declaring a "special distribution" payable in the form of a dividend to all shareholders of the Sub-Fund regardless of the distribution policy of the share class. For the avoidance of doubt, the "special distribution" will be payable to all shareholders, including holders of accumulation shares in derogation to the normal share class distribution policy. This payment is in compliance with Article 26 of the articles of association of the Fund providing that "Subject to the conditions fixed by law, the Board may pay out an advance payment on dividends of any class of shares."
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### Distribution

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- Share class details are included in Appendix A. You will receive the dividend distribution in the currency of the class in which you hold shares and preferred currency will not be considered. No reinvestment is possible as the Sub-Fund is suspended. The final distribution rate per share in share class currency and new indicative NAVs will be published on or after the dividend ex-date on the website [am.jpmorgan.com/hk](http://am.jpmorgan.com/hk).
- For investors dealing directly via JPMorgan Funds (Asia) Limited<sup>1</sup> (including subscription made through the J.P. Morgan eTrading platform (now branded as J.P. Morgan DIRECT Investment Platform)), please refer to the separate correspondence issued by JPMorgan Funds (Asia) Limited<sup>1</sup> to you by mail for more details about your payment arrangement.
- For dealings that are not made through JPMorgan Funds (Asia) Limited<sup>1</sup>, you should contact your bank, distributor or financial adviser in relation to the payment arrangement and the exact timing of receiving the distributions.

### Key Dates



## Appendix A

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Share Class Details:

Sub-Fund Name	Share Class Name	ISIN	Dividend Policy*	Sub-Fund Base Currency	Share Class Currency
<b>JPMorgan Funds - Emerging Europe Equity Fund</b>	JPM Emerging Europe Equity A (acc) - USD	LU0634316219	ACC	EUR	USD
	JPM Emerging Europe Equity A (dist) - EUR	LU0051759099	DIST	EUR	EUR
	JPM Emerging Europe Equity A (dist) - USD	LU0634316300	DIST	EUR	USD
<b>JPMorgan Funds - Russia Fund</b>	JPM Russia A (acc) - USD	LU0225506756	ACC	USD	USD
	JPM Russia A (dist) - USD	LU0215049551	DIST	USD	USD

\* ACC refers to accumulating share classes and DIST distributing share classes.

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**重要資料：務請即時細閱本重要函件。如閣下對本函件的内容有任何疑問，應尋求獨立專業意見。**

除非另有指明，否則本函件內所載的術語應與摩根基金（「基金」）的章程及致香港投資者額外資料（統稱「香港銷售文件」）所載者具有相同的涵義。

敬啟者：

## 摩根基金－俄羅斯基金及摩根基金－新興歐洲股票基金

此函旨在告知閣下，摩根基金的董事會已決定向摩根基金－俄羅斯基金及摩根基金－新興歐洲股票基金（各稱及統稱「子基金」）的股東（閣下擁有上述其中一項或兩項子基金的股份）作出一次性特別分派。

有關特別分派的詳細資料（包括理由及時間安排）載於以下數頁。請撥冗細閱此重要資料。

由於可能產生稅務後果，敬請閣下諮詢閣下的稅務顧問及財務顧問的意見。

基金將不會承擔與此次分派相關的任何成本。任何有關成本將由摩根資產管理承擔。

閣下可於一般辦公時間內於摩根基金（亞洲）有限公司之註冊辦事處<sup>1</sup>，以及瀏覽本公司網頁 [am.jpmorgan.com/hk](http://am.jpmorgan.com/hk)<sup>2</sup>免費索取基金的香港銷售文件及子基金的产品資料概要。

基金之管理公司就本通知内容之準確性承擔責任。

如閣下對本通知的内容或子基金或基金的任何其他方面有任何疑問，請聯絡：

- 閣下的銀行或財務顧問；
- 閣下指定的客戶顧問、客戶經理、退休金計劃受託人或行政管理人；或
- 如閣下通常直接與我們聯絡，請致電摩根基金理財專線 (852) 2265 1188。

摩根基金（亞洲）有限公司  
（基金之香港代表人）



董事  
陳俊祺  
謹啟

2025年1月22日

<sup>1</sup> 摩根基金（亞洲）有限公司之註冊辦事處位於香港中環干諾道中8號遮打大廈19樓。

<sup>2</sup> 此網頁並未經證券及期貨事務監察委員會審閱。

## 1. 摩根基金－俄羅斯基金

支付日期	2025年3月31日
子基金	摩根基金－俄羅斯基金
基金	
名稱	摩根基金
法定形式	SICAV
基金類型	可轉讓證券集體投資企業
註冊辦事處	6 route de Trèves L-2633 Senningerberg, Luxembourg
註冊編號 (RCS Luxembourg)	B 8478
管理公司	JPMorgan Asset Management (Europe) S.à r.l.

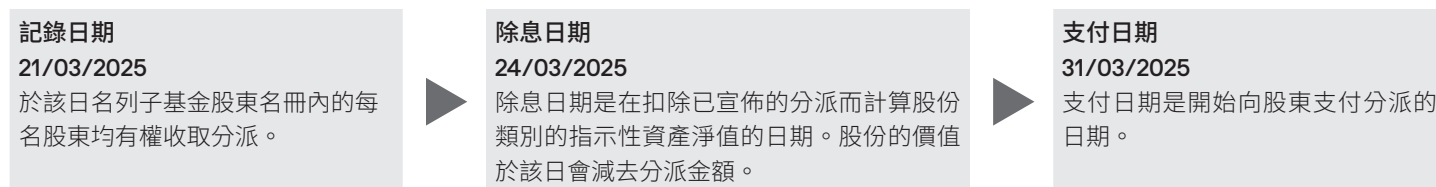
### 背景及理由

- 由於俄羅斯入侵烏克蘭及投資經理人因此無法交易俄羅斯證券，管理公司於2022年2月28日暫停摩根基金－俄羅斯基金的買賣及資產淨值計算。
- 子基金仍然暫停買賣，而月末指示性資產淨值刊登於網頁am.jpmorgan.com/hk<sup>2</sup>。
- 自2022年2月28日暫停買賣起，子基金曾收取：(i)與子基金投資組合持有的股票證券掛鈎的非盧布股息付款，及(ii)在考慮股東的利益及相關制裁機制後，來自出售可正常交易的非受制裁證券的所得款項。
- 子基金將繼續持有俄羅斯資產及盧布。於本函件日期，俄羅斯資產及盧布的估值為零。估值以及子基金暫停買賣的適當性會且將繼續持續檢討。
- 儘管子基金仍然暫停買賣及股東無法買入、轉換或贖回股份，鑑於自暫停買賣以來已有一段時間及衝突持續，董事會認為返還子基金的大部分流動資產及目前可動用的現金，符合股東的最佳利益。
- 這將透過宣佈「特別分派」進行，而有關分派將以向子基金的所有股東支付股息的形式支付（不論股份類別的分派政策）。為免產生疑問，「特別分派」將向所有股東支付，包括累計股份持有人，這與正常的股份類別分派政策有所不同。此項支付符合基金公司組織章程第26條的規定，即「在法律規定的情況下，董事會可提前支付任何股份類別的股息。」。
- 於除息日期，相關股份的價值將會減去分派金額。相關持股將不會發生其他變動。

### 分派

- 分派的關鍵日期於下文概述。我們將於2025年3月31日作出支付，以讓目前並無向我們提供支付詳情的股東有充裕時間提供有關詳情。此舉亦讓分銷商有充裕時間，以便其為相關客戶處理相同事宜，並就累計股份類別作出分派。
- 股份類別詳情載於附錄A。閣下將以閣下持有股份的類別貨幣收取股息分派，而首選貨幣將不獲考慮。由於子基金暫停買賣，不可將股息再作投資。最終每股分派比率（以股份類別貨幣計）及新指示性資產淨值將於除息日期或之後刊登於網頁am.jpmorgan.com/hk<sup>2</sup>。
- 就透過摩根基金（亞洲）有限公司<sup>1</sup>直接買賣（包括透過摩根網上交易平台（現已另名為摩根DIRECT投資平台）進行認購）的投資者而言，請參閱向閣下郵寄的摩根基金（亞洲）有限公司<sup>1</sup>另行刊發的通訊，以了解有關閣下的支付安排的更多詳情。
- 就並非透過摩根基金（亞洲）有限公司<sup>1</sup>進行的買賣而言，閣下應聯絡閣下的銀行、分銷商或財務顧問，以了解支付安排及收取分派的確切時間。

### 關鍵日期





## 2. 摩根基金－新興歐洲股票基金

支付日期	2025年3月31日
子基金	摩根基金－新興歐洲股票基金
基金	
名稱	摩根基金
法定形式	SICAV
基金類型	可轉讓證券集體投資企業
註冊辦事處	6 route de Trèves L-2633 Senningerberg, Luxembourg
註冊編號 (RCS Luxembourg)	B 8478
管理公司	JPMorgan Asset Management (Europe) S.à r.l.

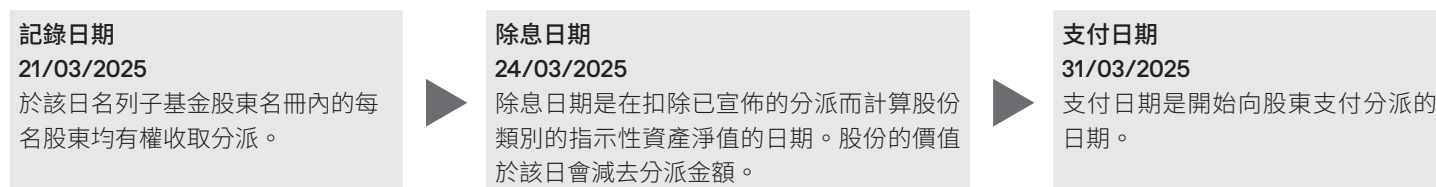
### 背景及理由

- 由於俄羅斯入侵烏克蘭及投資經理人因此無法交易俄羅斯證券，管理公司於2022年2月28日暫停摩根基金－新興歐洲股票基金的買賣及資產淨值計算。
- 摩根基金－新興歐洲股票基金的流動資產於2023年2月被拆出並轉入一項新的投資工具，摩根基金－新興歐洲股票II基金，而其隨後於2023年12月被併入摩根基金－中東、非洲及新興歐洲機會基金。
- 子基金仍然暫停買賣，而月末指示性資產淨值刊登於網頁am.jpmorgan.com/hk<sup>2</sup>。
- 自2022年2月28日暫停買賣起，子基金曾收取：(i)與子基金投資組合持有的股票證券掛鈎的非盧布股息付款，(ii)自稅務機關收取的預扣稅退稅，及(iii)在考慮股東的利益及相關制裁機制後，來自出售可正常交易及並無對俄羅斯資產存在相關風險承擔的非受制裁證券的所得款項。
- 子基金將繼續持有俄羅斯資產及盧布以及對俄羅斯資產存在相關風險承擔的任何證券。於本函件日期，俄羅斯資產及盧布的估值為零。估值以及子基金暫停買賣的適當性會且將繼續持續檢討。
- 儘管子基金仍然暫停買賣及股東無法買入、轉換或贖回股份，鑑於自暫停買賣以來已有一段時間及衝突持續，董事會認為返還子基金的大部分流動資產及目前可動用的現金，符合股東的最佳利益。
- 這將透過宣佈「特別分派」進行，而有關分派將以向子基金的所有股東支付股息的形式支付（不論股份類別的分派政策）。為免產生疑問，「特別分派」將向所有股東支付，包括累計股份持有人，這與正常的股份類別分派政策有所不同。此項支付符合基金公司組織章程第26條的規定，即「在法律規定的情況下，董事會可提前支付任何股份類別的股息。」。
- 於除息日期，相關股份的價值將會減去分派金額。相關持股將不會發生其他變動。

### 分派

- 分派的關鍵日期於下文概述。我們將於2025年3月31日作出支付，以讓目前並無向我們提供支付詳情的股東有充裕時間提供有關詳情。此舉亦讓分銷商有充裕時間，以便其為相關客戶處理相同事宜，並就累計股份類別作出分派。
- 股份類別詳情載於附錄A。閣下將以閣下持有股份的類別貨幣收取股息分派，而首選貨幣將不獲考慮。由於子基金暫停買賣，不可將股息再作投資。最終每股分派比率（以股份類別貨幣計）及新指示性資產淨值將於除息日期或之後刊登於網頁am.jpmorgan.com/hk<sup>2</sup>。
- 就透過摩根基金（亞洲）有限公司<sup>1</sup>直接買賣（包括透過摩根網上交易平台（現已另名為摩根DIRECT投資平台）進行認購）的投資者而言，請參閱向閣下郵寄的摩根基金（亞洲）有限公司<sup>1</sup>另行刊發的通訊，以了解有關閣下的支付安排的更多詳情。
- 就並非透過摩根基金（亞洲）有限公司<sup>1</sup>進行的買賣而言，閣下應聯絡閣下的銀行、分銷商或財務顧問，以了解支付安排及收取分派的確切時間。

### 關鍵日期





附錄A

股份類別詳情：

子基金名稱	股份類別名稱	ISIN	派息政策*	子基金基本貨幣	股份類別貨幣
摩根基金－新興歐洲股票基金	JPM新興歐洲股票（美元）－ A股（累計）	LU0634316219	ACC	歐元	美元
	JPM新興歐洲股票（歐元）－ A股（分派）	LU0051759099	DIST	歐元	歐元
	JPM新興歐洲股票（美元）－ A股（分派）	LU0634316300	DIST	歐元	美元
摩根基金－俄羅斯基金	JPM俄羅斯（美元）－ A股（累計）	LU0225506756	ACC	美元	美元
	JPM俄羅斯（美元）－ A股（分派）	LU0215049551	DIST	美元	美元

\* ACC指累計股份類別及DIST指分派股份類別。