

檔 號：

保存年限：

# 景順證券投資信託股份有限公司 函

地址：11047臺北市信義區松智路1號  
22樓

承辦人：通路業務部

電話：(02)87299999

受文者：如行文單位

發文日期：中華民國115年3月30日

發文字號：115景順字第0202603019號

速別：普通件

密等及解密條件或保密期限：

附件：股東通知信函及其中譯本

主旨：本公司代理之景順盧森堡基金系列，擬修訂基金公開說明書如說明，敬請知悉。

說明：

一、本公司所代理之景順盧森堡基金系列，擬修訂基金公開說明書，修改之內容包括：

(一)締約前揭露文件（公開說明書附錄B）之更新

1、更新良好治理流程

2、更新數檔子基金之永續投資定義

(二)文件取得及額外資訊

(三)其他資訊

情請詳閱股東信函

詳

二、敬請知悉。

正本：中國信託商業銀行股份有限公司、滙豐(台灣)商業銀行股份有限公司、兆豐國際商業銀行股份有限公司、臺灣土地銀行、玉山商業銀行股份有限公司、彰化商業銀行股份有限公司、聯邦商業銀行股份有限公司、國泰世華商業銀行股份有限公司、星展(台灣)商業銀行股份有限公司、凱基商業銀行股份有限公司、渣打國際商業銀行股份有限公司、台中商業銀行股份有限公司、京城商業銀行股份有限公司、法商法國巴黎銀行台北分公司、陽信商業銀行股份有限公司、凱基證券股份有限公司、台北富邦商業銀行股份有限公司、永豐商業銀行股份有限公司、華南商業銀行股份有限公司、安泰商業銀行股份有限公司、台新國

裝

訂

線

際商業銀行股份有限公司、第一商業銀行股份有限公司、上海商業儲蓄銀行股份有限公司、遠東國際商業銀行股份有限公司、臺灣中小企業銀行股份有限公司、元大商業銀行股份有限公司、高雄銀行股份有限公司、臺灣銀行、合作金庫商業銀行、中租證券投資顧問股份有限公司、統一綜合證券股份有限公司、永豐金證券股份有限公司、富邦綜合證券股份有限公司、三信商業銀行股份有限公司、萬寶證券投資顧問股份有限公司、臺灣新光商業銀行股份有限公司、華泰商業銀行股份有限公司、元大證券股份有限公司、板信商業銀行股份有限公司、基富通證券股份有限公司、鉅亨證券投資顧問股份有限公司、王道商業銀行股份有限公司、群益金鼎證券股份有限公司、好好證券股份有限公司、國泰綜合證券股份有限公司、連線商業銀行股份有限公司、台新綜合證券股份有限公司、柏瑞證券投資信託股份有限公司、永豐證券投資信託股份有限公司、台新證券投資信託股份有限公司、宏利證券投資信託股份有限公司、國泰證券投資信託股份有限公司、國泰證券投資顧問股份有限公司、元大證券投資顧問股份有限公司、合作金庫證券投資信託股份有限公司、野村證券投資信託股份有限公司、保德信證券投資信託股份有限公司、街口證券投資信託股份有限公司、富蘭克林華美證券投資信託股份有限公司、安聯證券投資信託股份有限公司、群益證券投資信託股份有限公司、宏遠證券投資顧問股份有限公司、中國信託證券投資信託股份有限公司、復華證券投資信託股份有限公司、華南永昌證券投資信託股份有限公司、元大證券投資信託股份有限公司、聯邦證券投資信託股份有限公司、凱基證券投資信託股份有限公司、第一金證券投資信託股份有限公司、統一證券投資信託股份有限公司、瀚亞證券投資信託股份有限公司、兆豐國際證券投資信託股份有限公司、合作金庫人壽保險股份有限公司、國泰人壽保險股份有限公司、元大人壽保險股份有限公司、南山人壽保險股份有限公司、全球人壽保險股份有限公司、安聯人壽保險股份有限公司、宏泰人壽保險股份有限公司、富邦人壽保險股份有限公司、法商法國巴黎人壽保險股份有限公司台灣分公司、保誠人壽保險股份有限公司、台灣人壽保險股份有限公司、安達國際人壽保險股份有限公司、凱基人壽保險股份有限公司、新光人壽保險股份有限公司

副本：

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**Invesco Funds**

2-4 Rue Eugène Ruppert, L-2453 Luxembourg  
Luxembourg

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[www.invesco.com](http://www.invesco.com)

30 March 2026

## Shareholder circular

**IMPORTANT: This circular is important and requires your immediate attention. If you are in any doubt as to the action you should take you should seek advice from your professional adviser/consultant.**

Unless otherwise defined, all capitalised terms used herein bear the same meaning as defined in the prospectus of Invesco Funds (the "SICAV"), Appendix A and Appendix B (together the "Prospectus").

### **About the information in this circular:**

The directors of the SICAV (the "Directors") and the management company of the SICAV (the "Management Company") are the persons responsible for the accuracy of the information contained in this letter. To the best of the knowledge and belief of the Directors and the Management Company (having taken all reasonable care to ensure that such is the case), the information contained in this letter is, at the date hereof, in accordance with the facts and does not omit anything likely to affect the import of such information. The Directors accept responsibility accordingly.

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Invesco Funds is regulated by the  
Commission de Surveillance du Secteur Financier  
Directors: Peter Carroll, Timothy Caverly, Adrian  
Mulryan and Fergal Dempsey

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Incorporated in Luxembourg No B-34457  
VAT No. LU21722969

## Dear Shareholder,

We are writing to you as a Shareholder of the SICAV due to amendments, as further described below, to be included in the Prospectus dated 30 March 2026 (the "Effective Date").

If any of the below mentioned amendments do not suit your investment requirements, you are advised that you may, at any time redeem your shares in the Funds without any redemption charges. Redemptions will be carried out in accordance with the terms of the Prospectus.

Unless otherwise stated below, all costs associated with the proposed below changes will be borne by the Management Company.

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## A. Changes to the Invesco India Bond Fund (the "Fund")

It is proposed to proceed with various changes to the Fund as of 30 April 2026 as further described below.

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### A1. Update of the investment objective and policy of the Fund

The Directors have decided to update the investment objective and policy of the Fund. The update will allow the Fund to invest in debt securities issued by non-Indian issuers but denominated in INR. These securities form a natural part of the investment universe of an Indian Bond fund, as they are subject to macroeconomic conditions similar to those affecting Indian-domiciled companies, such as interest rate movements, inflation, and exchange rates.

In addition, to provide greater flexibility to the Investment Manager, the Fund will be permitted to use derivatives for investment purposes. This change will also be reflected in the Fund's investment objective and policy and the following paragraph will be added: *"The Fund's use of derivatives may include but is not limited to derivatives on credit, rates, and currencies and can be used to achieve both long and short positions. Such derivatives may include (but are not limited to) credit default swaps, total return swaps, interest rate swaps, currency forwards, futures and options."*

The above changes will have no impact on the investment process, nor the risk profile of the Fund.

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### A2. Change of the methodology to calculate the global exposure

At the time of the launch of the Fund, there were no appropriate indices available for use as a relevant benchmark for global exposure purposes. New indices have been launched and there is now a benchmark identified as an appropriate index for the calculation of the global exposure and for performance comparison.

From 30 April 2026, the methodology used to calculate the global exposure of the Fund will be amended from Absolute Value at Risk (VaR) to **Relative VaR** approach using the **JP Morgan GBI-EM Global India Market Index**. This new benchmark will also be used as a comparator for performance comparison purposes. Currently, the Fund uses the CRISIL 91 Day Treasury Bill Index as its comparator. However, since this index, as a proxy for cash returns, does not align with the Fund's investment approach, the new comparator is expected to provide a more suitable proxy for assessing the Fund's performance.

The expected level of leverage of the Fund will also be updated from 50% to 40%.

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## **B. Updates of the pre-contractual disclosures (Appendix B of the Prospectus)**

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### **B1. Update of the Good governance process**

From the Effective Date, the policy to assess good governance practices of the investee companies disclosed in the pre-contractual disclosures (Appendix B) will be updated to read as below:

“Investee companies are evaluated against a comprehensive set of good governance principles through a multi-step process that combines both quantitative and qualitative assessments.

As part of that process investment teams leverage various indicators from third-party data providers to identify potential material governance concerns. These indicators include both score-based metrics and controversy-based factors, selected to assess key areas such as management structures, employee relations, staff remuneration, and tax compliance. If a company is flagged for potential material governance concerns based on these metrics, a secondary qualitative review is conducted by the global stewardship team. This review determines whether the identified governance issues are sufficiently material to warrant restrictions on the company’s inclusion in the Fund.

If a company is assessed as not following good governance practices, the company will be excluded from the investable universe. If divestment from the Fund is required, this will be initiated as soon as practicable, having due regard to the best interests of Shareholders.”

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### **B2. Update of the definition of sustainable investments for several sub-funds.**

From the Effective Date, the indicators to measure the portion of sustainable investments for the following sub-funds will be updated as follows in the pre-contractual disclosures (Appendix B):

Equity sub-funds:

Invesco Pan European Equity Fund  
Invesco Sustainable Pan European Systematic Equity Fund  
Invesco Sustainable Global Systematic Equity Fund  
Invesco Global Equity Income Advantage Fund

“The Fund intends to make sustainable investments by contributing to environmental objectives (such as climate change, water management, pollution prevention) and to social objectives (such as good health, well-being and gender equality). To achieve these objectives, the Fund invests in issuers that meet one of the following criteria:

- (i) align with at least one of the UN Sustainable Development Goals (SDGs) and are not misaligned with any SDG;
- (ii) have an overall ESG score rated as AAA by the third-party data vendor;
- (iii) have a low carbon transition score in the top 25% of all rated issuers.

It should be noted that the full weight in the portfolio will count as sustainable investments when meeting the above criteria.”

Fixed income/mixed assets sub-funds:

Invesco Euro Bond Fund  
Invesco Euro Corporate Bond Fund  
Invesco Global Investment Grade Corporate Bond Fund  
Invesco Global Total Return Bond Fund  
Invesco Sterling Bond Fund

Invesco Global Income Fund  
Invesco Pan European High Income Fund  
Invesco Sustainable Allocation Fund

"The Fund intends to make sustainable investments by contributing to environmental objectives (such as climate change, water management, pollution prevention) and to social objectives (such as good health, well-being and gender equality). To achieve these objectives, the Fund invests in issuers that meet one of the following criteria:

- (i) align with at least one UN Sustainable Development Goals (SDGs) and are not misaligned with any SDG;
- (ii) have an overall ESG score rated as AAA by the third-party data vendor;
- (iii) have a low carbon transition score in the top 25% of all rated issuers;
- (iv) is designed as a green bond.

It should be noted that the full weight in the portfolio will count as sustainable investments when meeting the above criteria."

The above updates will have no impact on how the impacted sub-funds are being managed, nor on their risk profile.

The pre-contractual disclosures and the sustainability-related disclosures of the impacted sub-funds will be updated accordingly.

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## C. Availability of documents and additional information

**For the list of Share classes available in each Fund, please refer to the Website of the Management Company (<http://invescomanagementcompany.lu>).**

### **Do you require additional information?**

The updated Prospectus, its Appendix A and Appendix B and the updated Key Investor Documents will be available free of charge at the registered office of the SICAV. These will also be available from the Website of the Management Company of the SICAV (Invesco Management S.A.) as of the Effective Date.

**Do you have any queries in relation to the above?** Or would you like information on other products in the Invesco range of funds that are authorised for sale in your jurisdiction? Please contact your local Invesco office.

### **You may contact**

- Germany: Invesco Management S.A., Zweigniederlassung Deutschland at (+49) 69 29807 0,
- Austria: Invesco Management S.A. Niederlassung Österreich at (+43) 1 316 20-0,
- Ireland: Invesco Investment Management Limited at (+353) 1 439 8000,
- Hong Kong: Invesco Asset Management Asia Limited at (+852) 3191 8282,
- Spain: Invesco Management S.A. Sucursal en España at (+34) 91 781 3020,
- Belgium: Invesco Management S.A. (Luxembourg) Belgian Branch at (+32) 2 641 01 70,
- France: Invesco Management S.A., Succursale en France at (+33) 1 56 62 43 00,
- Italy: Invesco Management S.A. Succursale Italia, at (+39) 02 88074.1,
- Switzerland: Invesco Asset Management (Schweiz) Limited at (+41) 44 287 9000,
- Netherlands: Invesco Management S.A. Dutch Branch at (+31) (0) 20 888 0216,
- Sweden: Invesco Management S.A (Luxembourg) Swedish Filial at (+46) 8 463 11 06,
- United Kingdom: Invesco Asset Management Limited at (+44) 0 1491 417 000.

For direct clients please contact the Investor Services Team, Dublin on (+353) 1 4398100 (option 2).

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## D. Further information

**The value of investments and the income generated from investment can fluctuate (this may partly be the result of exchange rate fluctuations). Investors may not get back the full amount invested.**

**For Shareholders in Germany:** If you are acting as a distributor for German clients, please be advised you are not required to forward this circular to your end clients by durable media.

**For Shareholders in Switzerland:** The Prospectus, the Key Information Documents and the Articles, as well as the annual and interim reports of Invesco Funds may be obtained free of charge from the Swiss representative. Invesco Asset Management (Switzerland) Ltd., Talacker 34, 8001 Zurich, is the Swiss representative and BNP PARIBAS, Paris, Zurich Branch, Selnaustrasse 16, 8002 Zurich, is the Swiss paying agent.

**For Shareholders in Italy:** Redemptions requests will be carried out in accordance with the terms of the Prospectus. Shareholders will be able to redeem without any redemption charges other than the intermediation fee applied by the relevant paying agents in Italy, as disclosed in the Annex to the Italian application form in force and available on the website [www.invesco.it](http://www.invesco.it).

**For Shareholders in United Kingdom (UK):** The Key Investor Information Documents (KIIDs) are available on the local UK website in accordance with the UK requirements.

A copy of this letter is available in various languages. For further information, please contact the Investor Services Team, Dublin on (+353) 1 439 8100 (option 2) or your local Invesco office.

Thank you for taking the time to read this communication.

Yours faithfully,

**By order of the Board of Directors**

Peter Carroll



Acknowledged by Invesco Funds

Marion Geniaux



Acknowledged by Invesco Management S.A.

(中譯文僅供參考，與原文相較不盡完整或有歧異，如有疑義應以英文本為準。)



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景順盧森堡基金系列  
2-4 Rue Eugène Ruppert, L-2453 Luxembourg  
盧森堡

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[www.invesco.com](http://www.invesco.com)

2026年3月30日

## 股東通知函

**重要：**本函係重要文件，且需您立即注意。如您對應採取之行動有任何疑問，應立即諮詢您的專業顧問。

除本函另有定義外，本文用語之意義均與景順盧森堡基金系列（下稱「SICAV」）公開說明書、附錄 A 及附錄 B（下合稱「公開說明書」）中之定義相同。

### 有關本函所載資訊：

SICAV 之董事（下稱「董事」）及管理公司（下稱「管理公司」）對本函所載資訊之正確性承擔責任。就董事及管理公司所深知及確信（已採取一切合理注意以確保所述情況如實），本函所載資訊與本函發函日之事實相符，並無遺漏任何事實以致可能影響該等資訊之詮釋。董事願就此承擔責任。

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景順盧森堡基金系列受盧森堡金融業監督委員會之監管  
董事：Peter Carroll、Timothy Caverly、Adrian Mulryan及Fergal Dempsey

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於盧森堡註冊編號B-34457  
VAT No. LU21722969

## 致股東：

本函旨在通知 SICAV 股東若干修訂，詳情如後所述。此等修訂將載於 2026 年 3 月 30 日(下稱「生效日」)之公開說明書。

如下述任何修訂不符您的投資需求，建議您得隨時贖回本基金之股份且無需支付贖回費。贖回將依公開說明書之條款進行。

除下述另有說明外，因下述修訂而衍生之所有費用將由管理公司負擔。

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## 壹、締約前揭露文件（公開說明書附錄 B）之更新

### 一、更新良好治理流程

自生效日起，將更新締約前揭露文件（附錄 B）所載之被投資公司良好治理實務評估政策，更新後內容如下：

「被投資公司將依據一套全面的良好治理原則進行評估，該評估採用結合量化與質化分析之多重步驟流程。

於此流程中，投資團隊會利用來自第三方資料供應商之各項指標，以辨識潛在的重大治理問題。此等指標包括評分指標及爭議事件因素，用於評估關鍵領域，例如管理結構、員工關係、人員薪酬及稅務遵循。如某公司因此等指標被標記為存在潛在重大治理問題，全球盡職治理團隊將進行第二階段質化審查。此審查將判斷所辨識治理問題之重大程度是否足以限制其被納入本基金。

如某公司被評估為未遵循良好治理實務，該公司將被排除於可投資範圍之外。如需自本基金中撤資，將於可行範圍內儘速進行，並適當考量股東之最佳利益。」

### 二、更新數檔子基金之永續投資定義

自生效日起，下列子基金用於衡量永續投資比例之指標，將於締約前揭露文件（附錄 B）中更新如下：

#### 股票子基金：

景順泛歐洲基金

景順永續性歐洲數據趨勢基金(基金之配息來源可能為本金)

景順永續性環球數據趨勢基金(基金之配息來源可能為本金)

「本基金擬透過實現環境保護目標(如氣候變遷、水資源管理及污染防制)及社會責任目標(如良好健康、優良行為及性別平等)進行永續投資。為達成此等目標，本基金投資於符合下列任一標準之發行人：

- (i) 與至少一項聯合國永續發展目標(SDG)一致，且未與任何一項 SDG 存在不一致之情形；
- (ii) 其整體 ESG 評等經第三方資料提供者評定為 AAA 等級；
- (iii) 其低碳轉型評分位於所有受評發行人之前 25%。

請留意投資組合之整體加權將於符合上述標準時歸類為永續投資。」

#### 固定收益/混合資產子基金：

景順環球高評級企業債券基金(基金之配息來源可能為本金)

景順多元收益成長基金(基金之配息來源可能為本金)

「本基金擬透過實現環境保護目標(如氣候變遷、水資源管理及污染防制)及社會責任目標(如良好健康、優良行為及性別平等)進行永續投資。為達成此等目標，本基金投資於符合下列任一標準之發行人：

- (i) 與至少一項聯合國永續發展目標(SDG)一致，且未與任何一項 SDG 存在不一致之情形；
- (ii) 其整體 ESG 評等經第三方資料提供者評定為 AAA 等級；
- (iii) 其低碳轉型評分位於所有受評發行人之前 25%；
- (iv) 其係設計為綠色債券 (green bond)。

請留意投資組合之整體加權將於符合上述標準時歸類為永續投資。」

上述更新將不會對受影響之子基金之投資管理方式及其風險概況產生任何影響。

受影響之子基金之締約前揭露文件及與永續性相關之揭露內容，將據此進行相應更新。

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## 貳、文件取得及額外資訊

有關各基金之股份類別清單，請參閱管理公司網站 (<http://invescomanagementcompany.lu>)。

您需要額外資訊？

更新後之公開說明書、其附錄 A 及附錄 B 及更新後之重要投資人文件將得於 SICAV 之註冊辦公室免費索取。自生效日起亦得於 SICAV 管理公司(Invesco Management S.A.)之網站取得該等文件。

您對上述內容有任何疑問？或您想針對自身所在司法轄區獲准銷售的景順系列基金索取其他產品資訊？請聯繫您當地的景順辦事處。

敬請聯繫

- 台灣：景順證券投資信託股份有限公司 (電話：(+886) 0800 045 066)

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## 參、其他資訊

投資價值及投資產生之收入可能歷經波動(部分可能受匯率波動所致)，投資人未必均能收回已投資金額之全額。

本信函有多種語言版本。請聯繫您所在地的景順辦事處以取得更多資訊。

感謝您抽出寶貴時間閱讀本信函。

誠摯地，

承董事會命

經 Invesco Management S.A. 確認