

## 富盛證券投資顧問股份有限公司 函

地址：台北市信義區松德路 171 號 9 樓及 9 樓之三  
承辦人：交易暨基金事務部  
電子信箱：dealing@cgsice.com  
電話：(02)2728-3222

受文者：如行文單位

發文日期：中華民國 112 年 11 月 17 日  
發文字號：(112)富顧字第 03231117001 號  
密等及解密條件或保密期限：普通  
附件：

- 一、 Shareholder Notice 中英文版(共 2 份)。
- 二、 ISIN Code 基金資訊

主旨： 謹通知本公司總代理之「先機北美股票基金」及「先機環球股票基金」之永續金融揭露規則(「SFDR」)相關變更，及增訂「SFDR」附錄，詳後說明。先機環球系列基金公開說明書更新調整，此等變更自 2023 年 12 月 8 日或其前後之日起生效，敬請 查照。

說明：

- 一、 謹通知本公司總代理之先機環球基金公開說明書進行調整，其子基金「先機北美股票基金」及「先機環球股票基金」(下稱「本基金」)自 2021 年 3 月 10 日實施 SFDR 以來，管理公司持續監控及檢視：
  - (一)、 針對本基金可能暴露之資產類別，其永續相關議題與資產價格兩者間之關係；
  - (二)、 此一領域之新數據資料，以確保能全面性持續監控呈現永續相關風險之數據資料。有鑒於此，管理公司現在認為可以充分確定永續風險確係對該等資產類別產生重大影響。
- 二、 因此，自 2023 年 12 月 8 日或其前後之日起，本基金增補文件之揭露內容將進行修訂，以符合 SFDR 第 8 條之規定。擬修訂增補文件中標題為「永續方法」之一節及 SFDR 附錄。

- 三、 為免生疑義，謹說明(i)將本基金歸類為第 8 條金融商品；(ii)增補文件之相關更新；或(iii)引入 SFDR 附錄，均不會影響或改變本基金之投資目標、政策或策略。相關之境外基金公開說明書中譯本及投資人須知將於更新後上傳。
- 四、 有關旨揭基金之詳細變更內容請詳 Shareholder Notice 中英文版【附件一】及 ISIN Code 基金資訊【附件二】。謹請查照轉知。

正本：台灣銀行股份有限公司、台灣土地銀行股份有限公司、合作金庫商業銀行股份有限公司、華南商業銀行股份有限公司、彰化商業銀行股份有限公司、上海商業儲蓄銀行股份有限公司、國泰世華商業銀行股份有限公司、高雄銀行股份有限公司、兆豐國際商業銀行股份有限公司、台灣中小企業銀行股份有限公司、渣打國際商業銀行、台中商業銀行股份有限公司、京城商業銀行股份有限公司、華泰商業銀行股份有限公司、臺灣新光商業銀行股份有限公司、聯邦商業銀行股份有限公司、遠東國際商業銀行、元大商業銀行股份有限公司、星展(台灣)商業銀行股份有限公司、安泰商業銀行股份有限公司、匯豐(台灣)商業銀行股份有限公司、凱基商業銀行股份有限公司、板信商業銀行股份有限公司、陽信商業銀行股份有限公司、三信商業銀行股份有限公司、台新國際商業銀行股份有限公司、玉山商業銀行股份有限公司、瑞興商業銀行股份有限公司、中國信託商業銀行股份有限公司、王道商業銀行股份有限公司、永豐商業銀行股份有限公司理財商品部、元大證券股份有限公司、元富證券股份有限公司、國泰綜合證券股份有限公司、凱基證券股份有限公司、基富通證券股份有限公司、統一綜合證券股份有限公司、華南永昌綜合證券股份有限公司、中租證券投資顧問股份有限公司、安睿宏觀證券投資顧問股份有限公司、富達投信股份有限公司、新光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、鉅亨證券投資顧問股份有限公司、群益金鼎證券股份有限公司、安聯人壽保險股份有限公司、宏泰人壽保險股份有限公司、合作金庫人壽保險股份有限公司、安達國際人壽保險股份有限公司、元大人壽保險股份有限公司、台灣人壽保險股份有限公司、國泰證券投資顧問股份有限公司、國泰證券投資信託股份有限公司、兆豐證券股份有限公司、好好證券股份有限公司、台北富邦商業銀行股份有限公司、法商法國巴黎人壽保險股份有限公司台灣分公司、第一金人壽投資型保險商品投資帳戶、台新人壽保險股份有限公司、富邦綜合證券股份有限公司。

副本：第一商業銀行股份有限公司法國巴黎人壽投資專戶、第一商業銀行股份有限公司第一金人壽投資專戶。

董事長 蔡政宏

## 先機環球基金

32 Molesworth Street, Dublin 2,  
Ireland

此為重要文件，需要 台端立即之注意。倘若 台端對應採取的行動有疑問，應諮詢 台端之股票經紀人、銀行經理人、律師、稅務顧問、會計師或其他獨立財務顧問（視情況而定）。

如 台端已出售或轉讓 台端對先機環球基金（下稱「本公司」）的所有股份，請立即將本文件送交該買受人或受讓人或經手出售或轉讓的股票經紀人、銀行或其他代理人，以便盡快將本文件轉交買受人或受讓人。

本公司董事就本文件所載之資訊負責。於本公司董事之最大所知所信範圍內（已盡一切合理注意確保此為真），本文件所載之資訊與事實相符且未遺漏任何可能影響該資訊意涵之內容。

除另有定義外，本通知書所用詞彙應與本公司現行公開說明書（經不時修訂）（下稱「公開說明書」）所用詞彙具有相同定義。公開說明書將於一般營業時間在本公司之登記營業處、管理公司—木星資產管理（歐洲）有限公司（下稱「管理公司」）處以及 [www.jupiteram.com](http://www.jupiteram.com) 網站提供索閱。

2023年11月17日

致先機北美股票基金及先機環球股票基金（以下合稱或各稱為「本基金」）股東之通知

親愛的股東，您好：

將本基金重新分類為 SFDR 下之第 8 條基金

謹致函通知 台端，即一檔或多檔本基金之股東，本基金將被重新分類為歐洲議會及理事會於 2019 年 11 月 27 日所頒佈關於金融服務業永續相關揭露之 2019/2088 歐盟法規（下稱「永續金融揭露法規」或「SFDR」）第 8 條下之金融產品。為成為「第 8 條」之基金，本基金必須促進環境或社會特色（儘管並非唯一特色），並投資於遵循良好治理實務之公司。

自 2021 年 3 月 10 日實施 SFDR 以來，各本基金均被歸類為 SFDR 下之「第 6 條」金融商品（詳見各本基金相關增補文件（下稱「增補文件」）之說明）。SFDR 實施時，歐洲議會及理事會之 2020/852 法規（下稱「分類法規」）以及補充 SFDR 之監管技術標準（下稱「RTS」）尚未生效，且無法取得更多之監管指引及明確性。縱有此一分類，管理公司認為本基金係採負責任之方式進行管理，且永續風險之管理係管理公司執行盡職調查程序之一環。

自從 SFDR 實施後，分類法規與 RTS 均已定案及生效。

管理公司持續監控及檢視：

## 先機環球基金

32 Molesworth Street, Dublin 2,  
Ireland

- (a) 針對本基金可能暴露之資產類別，其永續相關議題與資產價格兩者間之關係；以及
- (b) 此一領域之新數據資料，以確保能全面性持續監控呈現永續相關風險之數據資料。

有鑒於此，管理公司現在認為可以充分確定永續風險確係對該等資產類別產生重大影響。

### 修訂增補文件及編製 SFDR 附錄

因此，自 2023 年 12 月 8 日或其前後之日起，本基金增補文件之揭露內容將進行修訂，以符合 SFDR 第 8 條之規定。除了該等修訂以外，亦須按照 RTS 所列之標準格式納入締約前揭露資訊，各本基金均已按此方式完成 SFDR 附錄之編製（下稱「**SFDR 附錄**」）。

所擬修訂係與增補文件中標題為「永續方法」之一節說明有關，關於此等修訂及各本基金之 SFDR 附錄，請見本通知書後附附錄一。

為免生疑義，謹說明(i)將本基金歸類為第 8 條金融商品；(ii) 增補文件之相關更新；或 (iii)引入 SFDR 附錄，均不會影響或改變本基金之投資目標、政策或策略。在取得主管機關核准之前提下，經更新之公開說明書及增補文件將於 2023 年 12 月 8 日或其前後之日在管理公司、投資管理公司處及 [www.jupiteram.com](http://www.jupiteram.com) 提供索閱。

倘若上述變更不符合 台端之投資需求，台端得依公開說明書所載贖回程序之規定，隨時請求贖回 台端之股份。

台端如對此等事項有任何疑問或需要進一步之資訊，應按上述地址聯絡本公司，或聯絡台端之投資顧問或財務顧問。

公開說明書、SFDR 附錄及本公司組織大綱及章程、最近期之年報及半年報，可在一般營業時間內向本公司登記營業處或本公司登記公開銷售所在地司法轄區之本公司當地代表免費索取，詳見後附附錄二。

敬祝

鈞安

董事

代表先機環球基金

## 附錄一

### 先機北美股票基金之永續方法的所擬修訂及 SFDR 附錄之增訂

#### 永續方法

先機北美股票基金在 SFDR 第 8 條範疇內持續促進環境與社會特色，但其並未設有永續投資目標。先機北美股票基金所促進之環境與社會特色包括：(i) 提升投資組合之碳效率；以及(ii)堅守對人類及地球之責任，尋求遵守聯合國全球盟約原則。該等環境與社會特色可能隨著時間推移而演變。

關於先機北美股票基金所促進之環境與社會特色之進一步資訊，可參考本文件附錄所載有關先機北美股票基金之締約前揭露資訊。

先機北美股票基金至少 90%之投資將使用投資管理公司之 ESG 特色進行分析。

重大永續風險將被納入至投資組合之建構與重新調整的投資決策過程中。積極所有權法 (active ownership approach) 考量重大環境與社會 ESG 因素及永續性因素之主要不利影響，這加強了對推動長期價值之風險與機會的評估。

投資管理公司將明確的 ESG 因素及其他數據點納入投資組合之建構、重新調整與分析中。該等 ESG 因素之取得係使用獨立之第三方資料。執行分析時乃依據特定發行人之 ESG 分數排名及時間序列資料為之。此等資訊會納入投資過程中並連結至股票報酬率與財務預測之評估。該項評估亦包含對基準指標之參考以評估對報酬率之影響。

投資管理公司對於將永續風險納入投資組合建構與重新調整之投資決策過程一事負有最終責任。

~~投資管理公司認為，將重大永續風險納入投資過程有助於作成投資決策，且長期而言有利於產生更強勁之風險調整後報酬。評估永續風險對報酬之可能影響涉及到定量與定性兩者之判斷。依據木星之責任投資政策取得之成果可能短期內即可實現，也可能必須經過多個時期後方能實現。對報酬之影響亦可能因市況而改變。~~

#### ~~分類法規下之狀態~~

~~關於分類法規，先機北美股票基金於進行投資時不會將歐盟針對環境永續經濟活動所訂定之標準納入考量。~~

有關進一步之資訊，請參閱標題為「環境、社會及公司治理(「ESG」)投資風險」、「永續風險」及「永續金融揭露法規」等章節。

先機北美股票基金  
SFDR 第 8 條附錄(下稱「本附錄」)

日期：2023 年[]月[]日

先機北美股票基金(下稱「本基金」)符合 SFDR 第 8 條所定標準，亦即滿足促進環境或社會特色或該等特色組合之金融商品資格要件，惟前提是本基金所投資之公司須遵循良好治理實務。

編製本附錄之目的係為符合 SFDR 針對第 8 條金融商品所定之特定金融商品揭露要求。

除非另有定義，本附錄所用詞彙應與日期為 2022 年 11 月 30 日之公開說明書所用詞彙具有相同定義

請注意，SFDR 部分事項之解釋仍未定論(歐洲各監管機關及歐盟執委會彼此間持續交換意見中)。一旦 SFDR 未定論事項之解釋進一步獲釐清後，本附錄可能必須重新進行檢視及更新。上述釐清可能導致本基金須修正其設法符合 SFDR 揭露義務之作法。

為實現 SFDR 之目標以提供永續相關資訊，金融市場參與者與財務顧問取得及提供之資料將不斷精進，故公開說明書之相關揭露資訊可能持續發展並不時變更。

因此，本公司乃盡最大努力遵循 SFDR 締約前揭露資訊之義務，本公司發布本附錄作為符合此等義務之方式。

重要聲明：投資人應注意，本基金作為促進環境或社會特色或該等特色組合之金融商品，其績效可能不如或有別於其他未促進環境及／或社會特色之同類型基金。本附錄記載本基金投資決策如何納入永續風險之說明。

## 2019/2088 歐盟法規第 8 條第 1 項、第 2 項及第 2a 項以及 2020/852 歐盟法規第 6 條第 1 項所稱金融商品之締約前揭露資訊

商品名稱：  
先機北美股票基金

法律實體識別碼：  
5493008UBVEF49FVZN55

永續投資係指投資於對某環境或社會目標有貢獻之經濟活動，惟該投資不得對任何環境或社會目標造成重大危害且被投資公司遵循良好之治理實務。

歐盟分類標準為 2020/852 歐盟法規所定之分類系統，其訂有環境永續經濟活動清單。該法規尚未訂定社會永續經濟活動清單。具環境目標之永續投資可能符合也可能不符合分類標準。

### 環境及/或社會特色

本金融商品是否具有永續投資目標？

是

對下列具環境目標之永續投資的最低比重將為：\_\_\_%

符合歐盟分類標準所定環境永續性要件之經濟活動

不符合歐盟分類標準所定具環境永續性要件之經濟活動

對具社會目標之永續投資的最低比重將為：\_\_\_%

否

促進環境/社會特色，且雖非以永續投資為目標，但對下列永續投資之最低比重將為\_\_\_%

具環境目標且符合歐盟分類標準所定環境永續性要件之經濟活動

具環境目標但不符合歐盟分類標準所定環境永續性要件之經濟活動

具社會目標

促進環境/社會特色，但不進行任何永續投資



本金融商品所促進之環境及/或社會特色為何？

本基金所促進之環境與社會特色包括：(i) 提升投資組合之碳效率；以及(ii) 堅守對人類及地球之責任，尋求遵守聯合國全球盟約原則。該等環境與社會特色可能隨時間推移而演變。

本基金未針對實現本基金所促進之環境與社會特色之目的而指定參考基準指標。

永續性指標衡量金融商品如何實現其所促進之環境或社會特色。

為衡量本金融商品所促進之各環境或社會特色之實現程度所採用之永續性指標為何？

環境特色

本基金所促進之環境特色係提升投資組合之碳效率。本基金乃透過尋求投資於一個碳排放強度低於市場水平之投資組合(依據指數成分股之加權平均碳排放強度進行計算，而該指數則係一市場大盤指數)，來衡量此一特色之實現情形。

對企業碳排放強度之監控與評估將納入至本基金投資組合之建構與重新調整過程中。

### 社會特色

本基金所促進之社會特色係堅守對人類及地球之責任，亦即尋求遵守聯合國全球盟約原則。聯合國全球盟約原則係一項自願性倡議，企業執行長們(CEO)承諾實施普世之永續性原則並採取行動支持聯合國目標。

本基金係透過監控及評估企業對聯合國全球盟約原則之遵循情形(尤其是任何涉及違反十大原則之其中一項或數項原則之行為)，來衡量此一特色之實現情形。此項監控與評估將納入至本基金投資組合之建構與重新調整過程中。倘若投資管理公司發現某一被投資公司違反聯合國全球盟約原則，則有關持股將被視為不符合堅守對人類及地球之責任。

關於本基金所使用永續指標之更多資訊，可參考網址：

<https://www.jupiteram.com/board-and-governance/#sustainable-finance-disclosures>。

本基金使用第三方資料(可包含研究、報告、篩選、評等及/或分析等供應商，例如指數供應商及顧問)。該等資訊或資料可能不完整、不準確或不一致。

● 本金融商品所擬進行部分永續投資之目標為何？此類永續投資又係如何對該等目標作出貢獻？

不適用，蓋本基金並未承諾進行永續投資。

● 本金融商品所擬進行之部分永續投資如何不對環境或社會永續投資目標造成重大危害？

不適用，蓋本基金並未承諾進行永續投資。

— 如何考量永續性因素不利影響指標？

不適用。

— 永續投資如何與《OECD 跨國企業指導綱領》及《聯合國工商企業與人權指導原則》達成一致？詳細說明：

不適用。



歐盟分類標準明定「未造成重大危害」原則，與分類標準相符之投資不得對歐盟分類標準所定目標造成重大危害且應附有具體歐盟標準。

「未造成重大危害」原則僅適用於金融商品所為考量歐盟環境永續活動標準之投資。本金融商品所為之其他投資未考量歐盟環境永續經濟活動標準。

任何其他永續投資亦不得對任何環境或社會目標造成重大危害。



主要不利影響係指投資決策對於環境、社會及勞工事務、尊重人權、反貪腐與反賄賂事務相關之永續性因素所造成之最顯著負面影響。

### 本金融商品是否將對永續性因素之主要不利影響納入考量？

是，對永續性因素之主要不利影響係被納入至本基金投資組合之建構與重新調整過程中加以考量。關於本基金所考量之關鍵主要不利影響指標之清單，可參考網址：

<https://www.jupiteram.com/board-and-governance/#sustainable-finance-disclosures>。

本基金在建構與重新調整投資組合之過程中將考量該等主要不利影響指標，且若將該等指標與其他投資考量一起合併考慮，則可能導致作出不投資於某一特定投資項目之決定。有關對永續性因素之主要不利影響資訊亦將適時於本基金年報中揭露。

關於對主要不利影響之考量的進一步資訊，將記載於本基金年報。

否

### 本金融商品遵循何種投資策略？

本基金由投資管理公司採「系統性」投資程序進行管理，該程序使用精細之電腦模型，分析大量資料以挑選投資標的。評估股票時會考量其評價吸引力、品質、價格趨勢、穩定成長前景、投資氛圍及公司經營等因素。此外，在建構本基金之投資組合時，投資管理公司亦會考量其他標準，例如預期風險、交易成本及流動性等。

永續風險(在 SFDR 中定義為某環境、社會或公司治理事件或情況，其一旦發生，即可能對投資之價值造成重大負面影響)整合至本基金之投資組合建構與重新調整過程中。

本基金將排除投資於其營收來自於下文所詳述之特定爭議性商業活動之公司。

● 選擇投資標的以實現本金融商品所促進之各項環境或社會特色時採用之投資策略有哪些必備要素？

投資管理公司排除投資於符合下列條件之公司：



投資策略乃依據投資目標與風險承受度等因素來引導投資決策。

- 有營收來自殺傷性地雷(0% 營收門檻)；
- 有營收來自生物武器(0% 營收門檻)；
- 有營收來自化學武器(0% 營收門檻)；
- 有營收來自集束彈藥(0% 營收門檻)；
- 有營收來自耗乏鈾武器(0% 營收門檻)；
- 有營收來自其碎片進入人體後檢測不出之武器、燃燒性武器及雷射致盲武器(0% 營收門檻)；
- 有營收來自核子武器(0% 營收門檻)；
- 有營收來自燃料煤開採或來自燃煤發電(最高 25% 營收門檻)；
- 生產菸草及/或菸草產品(0% 營收門檻)。

該等排除條件係必備要素，且被納入至本基金投資組合之建構與重新調整過程中。

● 採行該投資策略前承諾縮減投資範圍之最低縮幅為何？

不適用。

● 評估被投資公司具有良好治理實務之政策為何？

投資管理公司乃綜合運用以下方法來評估被投資公司之良好治理實務：

- 本基金之量化 ESG 因素整合模型，該模型將使投資組合偏向具有良好治理實務之公司，以及偏離治理分數較低之公司；及
- 使用獨立之第三方資料：
  - 對投資範圍進行篩選，以及排除未能滿足投資管理公司為呈現最低程度良好治理而制定之特定門檻之公司。倘若本基金所持有之部位未能滿足該門檻，則將於本基金之定期重新調整過程中結清該部位；以及
  - 監控所有投資組合公司對聯合國全球盟約之遵循情形。此項審視係與有關勞工權利及商業道德之良好治理原則相符。

良好治理實務包括健全之管理架構、勞資關係、員工薪酬及稅務法規遵循。

本金融商品之資產配置規劃為何？

依據現行可得之數據與估計資料，與本基金所促進之環境或社會特色相符之投資，其最低投資比重為 60% (與本基金所促進之環境或社會特色之其中任一項特色相符之實際投資比重將超過 60%)。本基金投資組合中其餘投資(「#2 其他」類別)將由與本基金所促進之環境或社會特色不相符之投資、無法取得相關資料之投資及/或按輔助性質持有之現金和約當現金所組成。

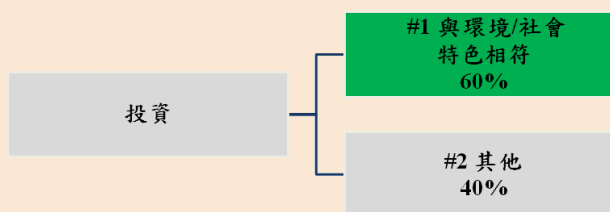


資產配置描述對特定資產之投資比重。

與分類標準相符之活動以下列所占比重表示：

- 營業額反映被投資公司綠色活動之營收比重。
- 資本支出顯示被投資公司所為之綠色投資，例如轉型至綠色經濟。
- 營業支出反映被投資公司之綠色營業活動。

(新增)



#1 與環境/社會特色相符包括本金融商品為實現其所促進之環境或社會特色而作出之投資。

#2 其他包括本金融商品所為之其餘投資中，既不與環境或社會特色相符亦未符合永續投資條件者。

● 衍生性商品之使用如何實現本金融商品所促進之環境或社會特色？

本基金並未特別針對為實現其所促進之環境及/或社會特色之目的而使用衍生性金融商品。本基金僅得為有效管理投資組合(含避險)之目的而使用衍生性金融商品。



具環境目標之永續投資與歐盟分類標準相符之最低相符程度為何？

具環境目標之永續投資與歐盟分類標準相符之最低承諾相符程度為0%。

● 本金融商品是否投資於符合歐盟分類標準之天然氣及/或核能相關活動<sup>1</sup>？

是：

天然氣  核能

否

<sup>1</sup>天然氣及/或核能相關活動僅當其有助於限制氣候變遷(「氣候變遷減緩」)且不會對任何歐盟分類標準之目標造成重大危害，方會被視為符合歐盟分類標準 — 參見左方框格之說明。符合歐盟分類標準之天然氣與核能經濟活動之完整標準明定於2022/1214 歐盟執委會授權法規。

為符合歐盟分類標準，天然氣之標準包括限制排放量並於 2035 年年底前轉換至再生能源或低碳燃料。核能之標準包括全面安全性及廢棄物管理規則。

賦能活動能直接促使其他活動對某項環境目標做出實質貢獻。

轉型活動係指該活動尚無可行之低碳替代方案但其溫室氣體排放在同業中相當於最佳水準。



係具環境目標之永續投資，但未考量歐盟分類標準針對環境永續經濟活動訂定之標準。

以下兩圖中，綠色區塊顯示與歐盟分類標準相符投資之最低百分比。由於無適當方法可判定主權債券\*之分類標準相符度，圖1 顯示本金融商品含主權債券之所有投資中與分類標準相符者，圖2 則僅顯示本金融商品不含主權債務之投資中與分類標準相符者。

(新增)

1. 與分類標準相符之投資  
含主權債券\*

- 與分類標準相符：天然氣
- 與分類標準相符：核能
- 與分類標準相符（非天然氣&核能）
- 與分類標準不相符



100%

(新增)

2. 與分類標準相符之投資  
不含主權債券\*

- 與分類標準相符：天然氣
- 與分類標準相符：核能
- 與分類標準相符（非天然氣&核能）
- 與分類標準不相符



100%

此圖代表總投資的 100%。

\*上圖中，「主權債券」包含所有有主權曝險之債券。

### ● 轉型與賦能活動之最低投資比重為何？

未針對轉型與賦能活動為最低投資比重之承諾，故此類投資之最低比重為 0%。



### ● 與歐盟分類標準不相符之環境目標相關永續投資最低比重為何？

未針對與歐盟分類標準不相符之環境目標相關永續投資為最低投資比重之承諾，故此類投資之最低比重為 0%。



### ● 社會永續投資之最低比重為何？

未針對社會永續投資為最低投資比重之承諾，故此類投資之最低比重為 0%。



### ● 「#2 其他」類別包括哪些投資，該等投資之目的為何以及是否有任何最低限度之環境或社會保障？

本基金之所有投資均係為達成本基金投資目標而持有，包括任何與本基金促進之環境與社會特色不相符之投資在內。

除了為追求投資策略所進行之投資以外，[本基金亦可持有增補文件中「投資目標與政策」一節所載之短期證券。該等持有部位無須有最低限度之環境或社會保障。

此一類別亦可能包含無法取得相關資料之投資。



參考基準指標係衡量金融商品是否實現其所促進之環境或社會特色之指數。

是否指定特定指數作為判定本金融商品是否與其促進之環境或社會特色相符之參考基準指標？

不適用。

● 參考基準指標如何持續與本金融商品促進之各項環境或社會特色相一致？

不適用。

● 如何持續確保投資策略與該指數之方法相一致？

不適用。

● 指定之指數與相關市場大盤指數有何不同？

不適用。

● 可從何處找到指定指數之計算方法？

不適用。



線上何處可見更多本商品相關資訊？

更多商品特定資訊，請參見網址：

<https://www.jupiteram.com/board-and-governance/#sustainable-finance-disclosures>。

## 先機環球股票基金之永續方法的所擬修訂及 SFDR 附錄之增訂

### 永續方法

先機環球股票基金在 SFDR 第 8 條範疇內持續促進環境與社會特色，但其並未設有永續投資目標。先機環球股票基金所促進之環境與社會特色包括：(i) 提升投資組合之碳效率；以及(ii)堅守對人類及地球之責任，尋求遵守聯合國全球盟約原則。該等環境與社會特色可能隨著時間推移而演變。

關於先機環球股票基金所促進之環境與社會特色之進一步資訊，可參考本文件附錄所載有關先機環球股票基金之締約前揭露資訊。

先機環球股票基金至少 90%之投資將使用投資管理公司之 ESG 特色進行分析。

重大永續風險將被納入至投資組合之建構與重新調整的投資決策過程中。積極所有權法 (active ownership approach) 考量重大環境與社會 ESG 因素及永續性因素之主要不利影響，這加強了對推動長期價值之風險與機會的評估。

投資管理公司將明確的 ESG 因素及其他數據點納入投資組合之建構、重新調整與分析中。該等 ESG 因素之取得係使用獨立之第三方資料。執行分析時乃依據特定發行人之 ESG 分數排名及時間序列資料為之。此等資訊會納入投資過程中並連結至股票報酬率與財務預測之評估。該項評估亦包含對基準指標之參考以評估對報酬率之影響。

投資管理公司對於將永續風險納入投資組合建構與重新調整之投資決策過程一事負有最終責任。

~~投資管理公司認為，將重大永續風險納入投資過程有助於作成投資決策，且長期而言有利於產生更強勁之風險調整後報酬。評估永續風險對報酬之可能影響涉及到定量與定性兩者之判斷。依據木星之責任投資政策取得之成果可能短期內即可實現，也可能必須經過多個時期後方能實現。對報酬之影響亦可能因市況而改變。~~

### ~~分類法規下之狀態~~

~~關於分類法規，先機環球股票基金於進行投資時不會將歐盟針對環境永續經濟活動所訂定之標準納入考量。~~

有關進一步之資訊，請參閱標題為「環境、社會及公司治理(「ESG」)投資風險」、「永續風險」及「永續金融揭露法規」等章節。

先機環球股票基金

SFDR 第 8 條附錄(下稱「本附錄」)

日期：2023 年[]月[]日

先機環球股票基金(下稱「本基金」)符合 SFDR 第 8 條所定標準，亦即滿足促進環境或社會特色或該等特色組合之金融商品資格要件，惟前提是本基金所投資之公司須遵循良好治理實務。

編製本附錄之目的係為符合 SFDR 針對第 8 條金融商品所定之特定金融商品揭露要求。

除非另有定義，本附錄所用詞彙應與日期為 2022 年 11 月 30 日之公開說明書所用詞彙具有相同定義

請注意，SFDR 部分事項之解釋仍未定論(歐洲各監管機關及歐盟執委會彼此間持續交換意見中)。一旦 SFDR 未定論事項之解釋進一步獲釐清後，本附錄可能必須重新進行檢視及更新。上述釐清可能導致本基金須修正其設法符合 SFDR 揭露義務之作法。

為實現 SFDR 之目標以提供永續相關資訊，金融市場參與者與財務顧問取得及提供之資料將不斷精進，故公開說明書之相關揭露資訊可能持續發展並不時變更。

因此，本公司乃盡最大努力遵循 SFDR 締約前揭露資訊之義務，本公司發布本附錄作為符合此等義務之方式。

重要聲明：投資人應注意，本基金作為促進環境或社會特色或該等特色組合之金融商品，其績效可能不如或有別於其他未促進環境及／或社會特色之同類型基金。本附錄記載本基金投資決策如何納入永續風險之說明。

## 2019/2088 歐盟法規第 8 條第 1 項、第 2 項及第 2a 項以及 2020/852 歐盟法規第 6 條第 1 項所稱金融商品之締約前揭露資訊

商品名稱：  
先機環球股票基金

法律實體識別碼：  
549300OPT1KILLME7RY70

永續投資係指投資於對某環境或社會目標有貢獻之經濟活動，惟該投資不得對任何環境或社會目標造成重大危害且被投資公司遵循良好之治理實務。

歐盟分類標準為 2020/852 歐盟法規所定之分類系統，其訂有環境永續經濟活動清單。該法規尚未訂定社會永續經濟活動清單。具環境目標之永續投資可能符合也可能不符合分類標準。

### 環境及/或社會特色

本金融商品是否具有永續投資目標？

是

對下列具環境目標之永續投資的最低比重將為：\_\_\_%

符合歐盟分類標準所定環境永續性要件之經濟活動

不符合歐盟分類標準所定具環境永續性要件之經濟活動

對具社會目標之永續投資的最低比重將為：\_\_\_%

否

促進環境/社會特色，且雖非以永續投資為目標，但對下列永續投資之最低比重將為\_\_\_%

具環境目標且符合歐盟分類標準所定環境永續性要件之經濟活動

具環境目標但不符合歐盟分類標準所定環境永續性要件之經濟活動

具社會目標

促進環境/社會特色，但不進行任何永續投資



本金融商品所促進之環境及/或社會特色為何？

本基金所促進之環境與社會特色包括：(i) 提升投資組合之碳效率；以及(ii) 堅守對人類及地球之責任，尋求遵守聯合國全球盟約原則。該等環境與社會特色可能隨時間推移而演變。

本基金未針對實現本基金所促進之環境與社會特色之目的而指定參考基準指標。

永續性指標衡量金融商品如何實現其所促進之環境或社會特色。

為衡量本金融商品所促進之各環境或社會特色之實現程度所採用之永續性指標為何？

環境特色



本基金所促進之環境特色係提升投資組合之碳效率。本基金乃透過尋求投資於一個碳排放強度低於市場水平之投資組合(依據指數成分股之加權平均碳排放強度進行計算，而該指數則係一市場大盤指數)，來衡量此一特色之實現情形。

對企業碳排放強度之監控與評估將納入至本基金投資組合之建構與重新調整過程中。

### 社會特色

本基金所促進之社會特色係堅守對人類及地球之責任，亦即尋求遵守聯合國全球盟約原則。聯合國全球盟約原則係一項自願性倡議，企業執行長們(CEO)承諾實施普世之永續性原則並採取行動支持聯合國目標。

本基金係透過監控及評估企業對聯合國全球盟約原則之遵循情形(尤其是任何涉及違反十大原則之其中一項或數項原則之行為)，來衡量此一特色之實現情形。此項監控與評估將納入至本基金投資組合之建構與重新調整過程中。倘若投資管理公司發現某一被投資公司違反聯合國全球盟約原則，則有關持股將被視為不符合堅守對人類及地球之責任。

關於本基金所使用永續指標之更多資訊，可參考網址：

<https://www.jupiteram.com/board-and-governance/#sustainable-finance-disclosures>。

本基金使用第三方資料(可包含研究、報告、篩選、評等及/或分析等供應商，例如指數供應商及顧問)。該等資訊或資料可能不完整、不準確或不一致。

● 本金融商品所擬進行部分永續投資之目標為何？此類永續投資又係如何對該等目標作出貢獻？

不適用，蓋本基金並未承諾進行永續投資。

● 本金融商品所擬進行之部分永續投資如何不對環境或社會永續投資目標造成重大危害？

不適用，蓋本基金並未承諾進行永續投資。

— 如何考量永續性因素不利影響指標？

不適用。

— 永續投資如何與《OECD 跨國企業指導綱領》及《聯合國工商企業與人權指導原則》達成一致？詳細說明：

不適用。

歐盟分類標準明定「未造成重大危害」原則，與分類標準相符之投資不得對歐盟分類標準所定目標造成重大危害且應附有具體歐盟標準。

「未造成重大危害」原則僅適用於金融商品所為考量歐盟環境永續活動標準之投資。本金融商品所為之其他投資未考量歐盟環境永續經濟活動標準。

任何其他永續投資亦不得對任何環境或社會目標造成重大危害。



主要不利影響係指投資決策對於環境、社會及勞工事務、尊重人權、反貪腐與反賄賂事務相關之永續性因素所造成之最顯著負面影響。

### 本金融商品是否將對永續性因素之主要不利影響納入考量？

是，對永續性因素之主要不利影響係被納入至本基金投資組合之建構與重新調整過程中加以考量。關於本基金所考量之關鍵主要不利影響指標之清單，可參考網址：

<https://www.jupiteram.com/board-and-governance/#sustainable-finance-disclosures>。

本基金在建構與重新調整投資組合之過程中將考量該等主要不利影響指標，且若將該等指標與其他投資考量一起合併考慮，則可能導致作出不投資於某一特定投資項目之決定。有關對永續性因素之主要不利影響資訊亦將適時於本基金年報中揭露。

關於對主要不利影響之考量的進一步資訊，將記載於本基金年報。

否

### 本金融商品遵循何種投資策略？

本基金由投資管理公司採「系統性」投資程序進行管理，該程序使用精細之電腦模型，分析大量資料以挑選投資標的。評估股票時會考量其評價吸引力、品質、價格趨勢、穩定成長前景、投資氛圍及公司經營等因素。此外，在建構本基金之投資組合時，投資管理公司亦會考量其他標準，例如預期風險、交易成本及流動性等。

永續風險(在 SFDR 中定義為某環境、社會或公司治理事件或情況，其一旦發生，即可能對投資之價值造成重大負面影響)整合至本基金之投資組合建構與重新調整過程中。

本基金將排除投資於其營收來自於下文所詳述之特定爭議性商業活動之公司。

● 選擇投資標的以實現本金融商品所促進之各項環境或社會特色時採用之投資策略有哪些必備要素？

投資管理公司排除投資於符合下列條件之公司：



投資策略乃依據投資目標與風險承受度等因素來引導投資決策。

- 有營收來自殺傷性地雷(0% 營收門檻)；
- 有營收來自生物武器(0% 營收門檻)；
- 有營收來自化學武器(0% 營收門檻)；
- 有營收來自集束彈藥(0% 營收門檻)；
- 有營收來自耗乏鈾武器(0% 營收門檻)；
- 有營收來自其碎片進入人體後檢測不出之武器、燃燒性武器及雷射致盲武器(0% 營收門檻)；
- 有營收來自核子武器(0% 營收門檻)；
- 有營收來自燃料煤開採或來自燃煤發電(最高 25% 營收門檻)；
- 生產菸草及/或菸草產品(0% 營收門檻)。

該等排除條件係必備要素，且被納入至本基金投資組合之建構與重新調整過程中。

● 採行該投資策略前承諾縮減投資範圍之最低縮幅為何？

不適用。

● 評估被投資公司具有良好治理實務之政策為何？

投資管理公司乃綜合運用以下方法來評估被投資公司之良好治理實務：

- 本基金之量化 ESG 因素整合模型，該模型將使投資組合偏向具有良好治理實務之公司，以及偏離治理分數較低之公司；及
- 使用獨立之第三方資料：
  - 對投資範圍進行篩選，以及排除未能滿足投資管理公司為呈現最低程度良好治理而制定之特定門檻之公司。倘若本基金所持有之部位未能滿足該門檻，則將於本基金之定期重新調整過程中結清該部位；以及
  - 監控所有投資組合公司對聯合國全球盟約之遵循情形。此項審視係與有關勞工權利及商業道德之良好治理原則相符。

良好治理實務包括健全之管理架構、勞資關係、員工薪酬及稅務法規遵循。

本金融商品之資產配置規劃為何？

依據現行可得之數據與估計資料，與本基金所促進之環境或社會特色相符之投資，其最低投資比重為 60% (與本基金所促進之環境或社會特色之其中任一項特色相符之實際投資比重將超過 60%)。本基金投資組合中其餘投資(「#2 其他」類別)將由與本基金所促進之環境或社會特色不相符之投資、無法取得相關資料之投資及/或按輔助性質持有之現金和約當現金所組成。

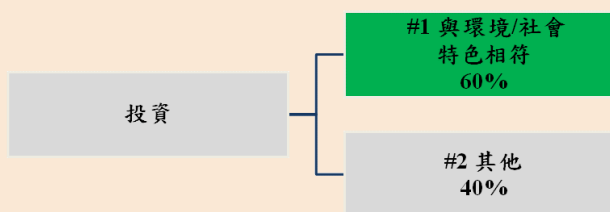


資產配置描述對特定資產之投資比重。

與分類標準相符之活動以下列所占比重表示：

- 營業額反映被投資公司綠色活動之營收比重。
- 資本支出顯示被投資公司所為之綠色投資，例如轉型至綠色經濟。
- 營業支出反映被投資公司之綠色營業活動。

(新增)



#1 與環境/社會特色相符包括本金融商品為實現其所促進之環境或社會特色而作出之投資。

#2 其他包括本金融商品所為之其餘投資中，既不與環境或社會特色相符亦未符合永續投資條件者。

● 衍生性商品之使用如何實現本金融商品所促進之環境或社會特色？

本基金並未特別針對為實現其所促進之環境及/或社會特色之目的而使用衍生性金融商品。本基金僅得為有效管理投資組合(含避險)之目的而使用衍生性金融商品。



● 具環境目標之永續投資與歐盟分類標準相符之最低相符程度為何？

具環境目標之永續投資與歐盟分類標準相符之最低承諾相符程度為0%。

● 本金融商品是否投資於符合歐盟分類標準之天然氣及/或核能相關活動<sup>2</sup>？

是：

天然氣  核能

否

<sup>2</sup>天然氣及/或核能相關活動僅當其有助於限制氣候變遷(「氣候變遷減緩」)且不會對任何歐盟分類標準之目標造成重大危害，方會被視為符合歐盟分類標準——參見左方框格之說明。符合歐盟分類標準之天然氣與核能經濟活動之完整標準明定於2022/1214 歐盟執委會授權法規。

為符合歐盟分類標準，天然氣之標準包括限制排放量並於 2035 年年底前轉換至再生能源或低碳燃料。核能之標準包括全面安全性及廢棄物管理規則。

賦能活動能直接促使其他活動對某項環境目標做出實質貢獻。

轉型活動係指該活動尚無可行之低碳替代方案但其溫室氣體排放在同業中相當於最佳水準。



係具環境目標之永續投資，但未考量歐盟分類標準針對環境永續經濟活動訂定之標準。

以下兩圖中，綠色區塊顯示與歐盟分類標準相符投資之最低百分比。由於無適當方法可判定主權債券\*之分類標準相符度，圖1 顯示本金融商品含主權債券之所有投資中與分類標準相符者，圖2 則僅顯示本金融商品不含主權債務之投資中與分類標準相符者。

(新增)

#### 1. 與分類標準相符之投資 含主權債券\*

- 與分類標準相符：天然氣
- 與分類標準相符：核能
- 與分類標準相符（非天然氣&核能）
- 與分類標準不相符



100%

(新增)

#### 2. 與分類標準相符之投資 不含主權債券\*

- 與分類標準相符：天然氣
- 與分類標準相符：核能
- 與分類標準相符（非天然氣&核能）
- 與分類標準不相符



100%

此圖代表總投資的 100%。

\*上圖中，「主權債券」包含所有有主權曝險之債券。

### ● 轉型與賦能活動之最低投資比重為何？

未針對轉型與賦能活動為最低投資比重之承諾，故此類投資之最低比重為 0%。



### ● 與歐盟分類標準不相符之環境目標相關永續投資最低比重為何？

未針對與歐盟分類標準不相符之環境目標相關永續投資為最低投資比重之承諾，故此類投資之最低比重為 0%。



### ● 社會永續投資之最低比重為何？

未針對社會永續投資為最低投資比重之承諾，故此類投資之最低比重為 0%。



### ● 「#2 其他」類別包括哪些投資，該等投資之目的為何以及是否有任何最低限度之環境或社會保障？

本基金之所有投資均係為達成本基金投資目標而持有，包括任何與本基金促進之環境與社會特色不相符之投資在內。

除了為追求投資策略所進行之投資以外，[本基金亦可持有增補文件中「投資目標與政策」一節所載之短期證券。該等持有部位無須有最低限度之環境或社會保障。

此一類別亦可能包含無法取得相關資料之投資。



參考基準指標係衡量金融商品是否實現其所促進之環境或社會特色之指數。

是否指定特定指數作為判定本金融商品是否與其促進之環境或社會特色相符之參考基準指標？

不適用。

● 參考基準指標如何持續與本金融商品促進之各項環境或社會特色相一致？

不適用。

● 如何持續確保投資策略與該指數之方法相一致？

不適用。

● 指定之指數與相關市場大盤指數有何不同？

不適用。

● 可從何處找到指定指數之計算方法？

不適用。



線上何處可見更多本商品相關資訊？

更多商品特定資訊，請參見網址：

<https://www.jupiteram.com/board-and-governance/#sustainable-finance-disclosures>

## 附錄二

### 奧地利投資人

Erste Bank der Oesterreichischen Sparkassen AG, Am Belvedere 1, 1100 Wien, Austria

### 比利時投資人

CACEIS, Avenue du Port / Havenlaan 86C b 320 B-1000, Brussels, Belgique

### 法國投資人

BNP Paribas, 66 Rue De La Victoire, 75009 Paris 09, France

### 德國投資人

GerFIS - German Fund Information Service UG, Zum Eichhagen 4, 21382 Brietlingen, Deutschland

### 義大利投資人

Allfunds Bank, Legal Department Italy, Via Bocchetto, 6, 20123 Milano, Italia  
SGSS S.p.A., Milan, Via Benigno Crespi 19A – MAC2, Italia

### 盧森堡投資人

BNP Paribas, 60 avenue J.F. Kennedy, L-1855, Luxembourg, Luxembourg

### 葡萄牙投資人

Banco Best, Praça Marquês de Pombal, 3-3.º, 1250-161 Lisboa, Portugal  
Activobank,  
Millenium BCP

### 瑞士投資人

BNP Paribas Securities Services, Paris, succursale de Zurich, Selnaustrasse 16, 8002 Zurich, Switzerland  
First Independent Fund Services Limited, Klausstrasse 33, CH-8008 Zurich, Switzerland

### 英國投資人

Jupiter Investment Management Limited, The Zig Zag Building, 70 Victoria Street, London, SW1E 6SQ, United Kingdom

## JUPITER ASSET MANAGEMENT SERIES PLC

32 Molesworth Street, Dublin 2,  
Ireland

**This document is important and requires your immediate attention. If you are in doubt as to the action you should take, you should seek advice from your stockbroker, bank manager, solicitor, tax adviser, accountant or other independent financial adviser where appropriate.**

**If you have sold or transferred all of your Shares in Jupiter Asset Management Series plc (the "Company"), please pass this document at once to the purchaser or transferee or to the stockbroker, bank or other agent through whom the sale or transfer was effected for transmission to the purchaser or transferee as soon as possible.**

**The Directors of the Company accept responsibility for the information contained in this document. To the best of the knowledge and belief of the Directors of the Company (who have taken all reasonable care to ensure that such is the case) the information contained in this document is in accordance with the facts and does not omit anything likely to affect the import of such information.**

**Capitalised terms used herein shall bear the same meaning as capitalised terms used in the current prospectus for the Company (as amended from time to time) (the "Prospectus"), unless otherwise defined. A copy of the Prospectus is available upon request during normal business hours from the registered office of the Company or from the manager, Jupiter Asset Management (Europe) Limited (the "Manager"), and on the website [www.jupiteram.com](http://www.jupiteram.com)**

17 November 2023

**Notice to the Shareholders of Jupiter Merian North American Equity Fund (IRL) and Jupiter Merian World Equity Fund (each a "Fund", collectively the "Funds")**

Dear Shareholder,

*Reclassification of the Funds as Article 8 funds under SFDR*

We are writing to you in your capacity as a Shareholder of one or more of the Funds, to notify you that the Funds will be reclassified as financial products under Article 8 of Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector ("**Sustainable Finance Disclosure Regulation**" or "**SFDR**"). In order to constitute an 'Article 8' fund, the Funds must promote environmental or social characteristics (although not exclusively) and invest in companies that follow good governance practices.

Since the implementation of SFDR on 10 March 2021, each Fund has been classified as an 'Article 6' financial product under SFDR (as more particularly described in the relevant supplement (the "**Supplement**") for each Fund). At the time that SFDR was implemented, Regulation (EU) 2020/852 of the European Parliament and of the Council (the "**Taxonomy Regulation**") and regulatory technical standards supplementing SFDR ("**RTS**") were not yet in force, and greater regulatory guidance and clarity was not yet available. Notwithstanding this classification, the Manager considers that the Funds are managed responsibly and the management of sustainability risk forms a part of the due diligence process implemented by the Manager.

Since the implementation of SFDR, both the Taxonomy Regulation and the RTS have been finalised and have come into effect.

The Manager has continuously monitored and reviewed:



## JUPITER ASSET MANAGEMENT SERIES PLC

32 Molesworth Street, Dublin 2,  
Ireland

- (a) the relationship between sustainability related issues and asset prices of the asset classes to which the Funds may be exposed; and
- (b) new datasets within this area to ensure a comprehensive and continuous monitoring of the datasets representing sustainability related risks.

As a result the Manager now believes it can be sufficiently established that sustainability risks impact such asset classes in a material manner.

### *Amendments to the Supplements and Preparation of the SFDR Annexes*

As such, with effect from, on or about, 8 December 2023, the disclosures in the Supplements for the Funds will be amended to comply with the provisions of Article 8 of SFDR. In addition to these amendments, pre-contractual disclosures are required to be included in a standard form as set out in the RTS, and an SFDR Annex has been completed in such manner for each of the Funds (the "**SFDR Annexes**").

The proposed amendments relate to the section of the Supplements entitled "Sustainability Approach" and these are highlighted in Appendix I of this notice along with the SFDR Annex for each Fund.

For the avoidance of doubt, none of the (i) classification of the Funds as Article 8 financial products; (ii) connected updates to the Supplements; or (iii) introduction of the SFDR Annexes, affect or alter the Funds' investment objective, policies or strategy. A copy of the updated Prospectus and Supplements will be available from the Manager, the Investment Manager or at [www.jupiteram.com](http://www.jupiteram.com) on or about 8 December 2023, subject to receipt of regulatory approval.

If the changes do not suit your investment requirements, you may request redemption of your shares at any stage in accordance with the terms of the redemption procedures set out in the Prospectus.

Should you have any questions or require further information relating to these matters, you should either contact us at the above address or alternatively you should contact your investment consultant or financial advisor.

Copies of the Prospectus, SFDR Annexes and the Memorandum and Articles of Association and the latest annual and semi-annual reports of the Company, are available free of charge upon request during normal business hours from the registered office of the Company or from the local representatives of the Company in the jurisdictions in which the Company is registered for public distribution, as set out in Appendix II.

Yours faithfully,

**Director**

**For and on behalf of**

**Jupiter Asset Management Series plc**

## Appendix I

## Proposed revisions to the Sustainability Approach and addition of the SFDR Annex of the Jupiter Merian North American Equity Fund (IRL)

### Sustainability Approach

Jupiter Merian North American Equity Fund (IRL) promotes environmental and social characteristics on an ongoing basis within the scope of Article 8 of SFDR but does not have a sustainable investment objective. The environmental and social characteristics promoted by Jupiter Merian North American Equity Fund (IRL) are: (i) the promotion of portfolio carbon efficiency; and (ii) the upholding responsibilities to people and planet in seeking compliance with the UN Global Compact Principles. Such environmental and social characteristics may develop over time.

Further information about the environmental and social characteristics promoted by Jupiter Merian North American Equity Fund (IRL) is available in the pre-contractual disclosures relating to Jupiter Merian North American Equity Fund (IRL) set out in the Annex hereto.

A minimum of 90% of Jupiter Merian North American Equity Fund (IRL)'s investments will be analysed using the Investment Manager's ESG characteristics.

Material sustainability risks are integrated into the ~~investment decision making process~~portfolio construction and rebalancing processes. The active ownership approach considers material ~~ESG~~environmental and social factors and principal adverse impacts on sustainability factors which strengthen the assessment of the risks and opportunities that drive long-term value.

The Investment Manager incorporates an explicit ESG factor into portfolio construction, rebalancing and analysis alongside all other datapoints. The ESG factor is obtained by using independent third-party data. Analysis is conducted on the ranking of specific issuer and time series data on ESG scores. This information is embedded in the process and is linked to the assessment of stock returns and forecasts. This assessment also includes a reference against the benchmark to assess the impact on returns.

The Investment Manager has ultimate responsibility for the integration of sustainability risks within the ~~investment decision-making process~~portfolio construction and rebalancing processes.

~~In the Investment Manager's view, the integration of material sustainability risks in the investment process informs investment decisions and contributes to stronger risk-adjusted returns over the long-term. The assessment of the likely impact of sustainability risks on returns involves both quantitative and qualitative judgments. The outcomes in accordance with Jupiter's Responsible Investment Policy can be realised in the short term or achieved over multiple periods. Impacts may also be influenced by market conditions.~~

#### ~~Status under the Taxonomy Regulation~~

~~Further to the Taxonomy Regulation, the investments underlying the Jupiter Merian North American Equity Fund (IRL) do not take into account the EU criteria for environmentally sustainable economic activities.~~

Please refer to the sections headed "Environmental, Social and Governance ("ESG") Investment Risk", "Sustainability Risk" and "The Sustainable Finance Disclosure Regulation" for further information.

## Jupiter Merian North American Equity Fund (IRL)

### SFDR Article 8 Annex (the "Annex")

#### Dated [•]

Jupiter Merian North American Equity Fund (IRL) (the "Fund") meets the criteria pursuant to Article 8 of the SFDR to qualify as a financial product which promotes, among other characteristics, environmental or social characteristics, or a combination of those characteristics and provided that the companies that the Fund invests in follow good governance practices.

This Annex has been prepared for the purpose of meeting the specific financial product level disclosure requirements contained in the SFDR applicable to an Article 8 financial product.

Unless defined herein, all defined terms used in this Annex shall have the same meaning as in the Prospectus dated 30 November 2022, as appropriate.

It is noted, that some matters of interpretation of SFDR remain open (subject to ongoing exchanges between the European Supervisory Authorities and the European Commission). It is likely that this Annex will need to be reviewed and updated once further clarification is provided on the open matters of interpretation of SFDR. Such clarifications could require a revised approach to how the Fund seeks to meet the SFDR disclosure obligations.

Disclosures in this Annex may also develop and be subject to change due to ongoing improvements in the data provided to, and obtained by, financial market participants and financial advisers to achieve the objectives of SFDR in order to make sustainability-related information available.

Compliance with the SFDR pre-contractual disclosure obligations is therefore made on a best efforts basis and the Company issues this Annex as a means of meeting these obligations.

**IMPORTANT: Investors should note that as a financial product which promotes, among other characteristics, environmental or social characteristics, or a combination of those characteristics, the Fund may underperform or perform differently relative to other comparable funds that do not promote environmental and/or social characteristics. The description of the manner in which Sustainability Risks are integrated into the investment decisions for the Fund are contained in this Annex.**

---

Pre-contractual disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: JUPITER MERIAN NORTH AMERICAN EQUITY FUND (IRL)

Legal entity identifier: 5493008UBVEF49FVZN55

Environmental and/or social characteristics

Does this financial product have a sustainable investment objective?

Yes

No (A)

It will make a minimum of sustainable investments with an environmental objective: \_\_\_%

It promotes Environmental/Social (E/S) characteristics and while it does not have as its objective a sustainable investment, it will have a minimum proportion of \_\_\_% of sustainable investments

in economic activities that qualify as environmentally sustainable under the EU Taxonomy

with \_\_\_ an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy

in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

with a social objective

It will make a minimum of sustainable investments with a social objective: \_\_\_%

(A) promotes E/S characteristics, but will not make any sustainable investments

What environmental and/or social characteristics are promoted by this financial product?

The environmental and social characteristics promoted by the Fund are: (i) the promotion of portfolio carbon efficiency; and (ii) the upholding responsibilities to people and planet in seeking compliance with the UN Global Compact Principles. Such environmental and social characteristics may develop over time.

The Fund has not designated a reference benchmark for the purpose of attaining the environmental and social characteristics promoted by the Fund.

● ***What sustainability indicators are used to measure the attainment of each of the environmental or social characteristics promoted by this financial product?***

**Environmental characteristic**

The environmental characteristic promoted by the Fund is the promotion of portfolio carbon efficiency. The Fund measures the attainment of this characteristic through seeking to invest in a portfolio of investments that has a level of carbon emissions intensity that is lower than the market rate (determined based on the weighted average carbon emissions intensity of the constituents of the Index, which is a broad market index).

The monitoring and evaluation of companies' carbon emissions intensity is factored into the Fund's portfolio construction and rebalancing processes.

**Social characteristic**

The social characteristic promoted by the Fund is upholding responsibilities to people and planet, which is defined as seeking compliance with the UN Global Compact Principles. The UN Global Compact Principles are a voluntary initiative based on CEO commitments to implement universal sustainability principles and to take steps to support UN goals.

The Fund measures the attainment of this characteristic through the monitoring and evaluation of companies against the UN Global Compact Principles (particularly any involvement in violations of one or more of the 10 principles). This is factored into the Fund's portfolio construction and rebalancing processes. Where an investee company has been identified by the Investment Manager as being in breach of the UN Global Compact Principles, this holding will be considered to be not aligned with the upholding of responsibilities to people and planet.

More information on the sustainability indicators used by the Fund can be found on the website: <https://www.jupiteram.com/board-and-governance/#sustainable-finance-disclosures>.

The Fund uses data from third parties (which may include providers for research, reports, screenings, ratings and/or analysis such as index providers and consultants) and that information or data may be incomplete, inaccurate or inconsistent.

- **What are the objectives of the sustainable investments that the financial product partially intends to make and how does the sustainable investment contribute to such objectives?**

Not applicable as the Fund does not commit to make sustainable investments.

- **How do the sustainable investments that the financial product partially intends to make, not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund does not commit to make sustainable investments.

How have the indicators for adverse impacts on sustainability factors been taken into account?

Not applicable

How are the sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Not applicable

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific EU criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the EU criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the EU criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

**Does this financial product consider principal adverse impacts on sustainability factors?**

Yes. Principal adverse impacts on sustainability factors are factored into the Fund’s portfolio construction and rebalancing processes. A list of the key principle adverse impact indicators considered by the Fund can be found on the website: <https://www.jupiteram.com/board-andgovernance/#sustainable-finance-disclosures>. These principal adverse impact indicators are factored into the Fund’s portfolio construction and rebalancing process, which together with other investment considerations, in aggregate, may lead to a decision not to invest in a particular investment. Relevant information on principal adverse impacts on sustainability factors will also be disclosed in due course in the Fund’s annual report

Further information regarding the consideration of principal adverse impacts will be provided in the Fund’s annual report.

No

**What investment strategy does this financial product follow?**

The Fund is managed by the Investment Manager adopting a “systematic” investment process, which uses sophisticated computer models to analyse large volumes of data to select investments. Stocks are assessed in terms of the attractiveness of their valuation, quality, price trends, stable growth prospects, environmental and social characteristics, sentiment and company management. In addition, the Investment Manager takes other criteria, such as expected risk, trading costs and liquidity into consideration when constructing the Fund’s portfolio.



Sustainability risks (defined in SFDR as an environmental, social or governance event or condition that, if it occurs, could cause a negative material impact on the value of the investment) are integrated into the Fund's portfolio construction and rebalancing processes.

The Fund will exclude investments in companies that derive revenues from specific controversial business activities as described in detail below.

● **What are the binding elements of the investment strategy used to select the investments to attain each of the environmental or social characteristics promoted by this financial product?**

The Investment Manager excludes investment in any company that:

- derives revenues from anti-personnel mines (0% revenue threshold);
- derives revenues from biological weapons (0% revenue threshold);
- derives revenues from chemical weapons (0% revenue threshold);
- derives revenues from cluster munitions (0% revenue threshold);
- derives revenues from depleted uranium weapons (0% revenue threshold);
- derives revenues from non-detectable fragments, incendiary weapons and blinding laser weapons (0% revenue threshold);
- derives revenues from nuclear weapons (0% revenue threshold);
- derives revenues from thermal coal extraction or from thermal coal-based power generation (max. 25% revenue threshold);
- produces tobacco and/or tobacco products (0% revenue threshold).

These exclusions are binding elements and are embedded into the Fund's portfolio construction and rebalancing processes.

● **What is the committed minimum rate to reduce the scope of the investments considered prior to the application of that investment strategy?**

Not applicable

● **What is the policy to assess good governance practices of the investee companies?**

The Investment Manager uses a combination of the following to assess good governance practices of investee companies:

- the Fund's quantitative ESG factor integration model which will tilt the portfolio towards companies with better governance practices and away from companies with lower governance scores; and

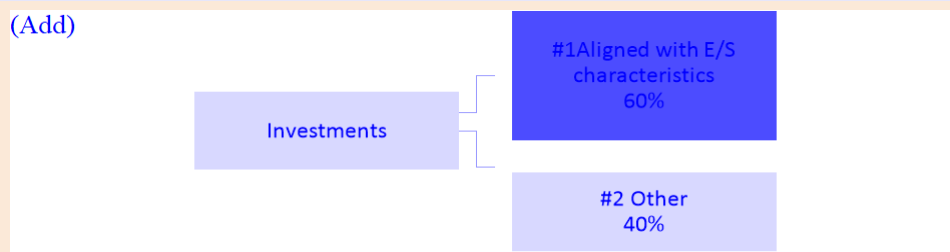
= using independent third-party data to:

- o screen the universe and will exclude companies which fail to meet a certain threshold determined by the Investment Manager to represent the minimum level for good governance. In the event that a position already held by the Fund fails to meet such threshold, it would be closed under the Fund's regular rebalancing process; and
- o monitor all portfolio companies for UNGC compliance. This scrutiny is aligned to the principles of good governance concerning labour rights and business ethics.

**What is the asset allocation planned for this financial product?**

The minimum share of investments aligned with the environmental or social characteristics promoted by the Fund, based on currently available data and estimates is 60%. (The actual share of investments aligned with either one of the environmental and social characteristics promoted by the Fund will be more than 60%.) The remaining portion of the Fund's investment portfolio ("#2Other") will consist of investments which are not aligned to the environmental or social characteristics promoted by the Fund, investments for which relevant data is not available and/or cash and cash equivalents held on an ancillary basis.

(Add)



**#1 Aligned with E/S characteristics** includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

**#2Other** includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

● **How does the use of derivatives attain the environmental or social characteristics promoted by the financial product?**

The Fund does not use financial derivative instruments specifically for the purpose of attaining the environmental and/ or social characteristics it promotes. Rather, financial

derivative instruments may be used by the Fund for efficient portfolio management purposes (including hedging) only.

To what minimum extent are sustainable investments with an environmental objective aligned with the EU Taxonomy?

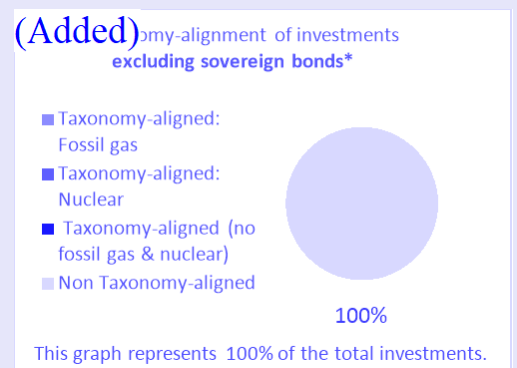
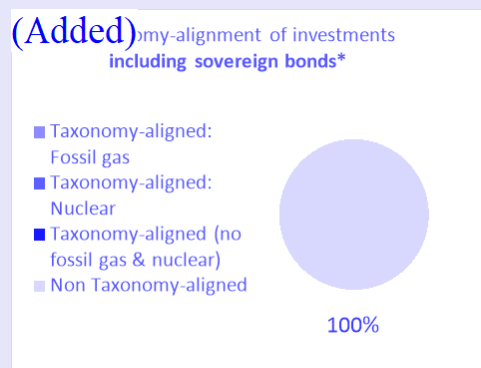
The minimum commitment to sustainable investments with an environmental objective aligned with the EU Taxonomy is 0%.

● Does the financial product invest in fossil gas and/or nuclear energy related activities that comply with the EU Taxonomy<sup>1</sup>?

Yes:  
 In fossil gas  In nuclear energy  
 No

The two graphs below show in green the minimum percentage of investments that are aligned with the EU Taxonomy. As there is no appropriate methodology to determine the Taxonomy-alignment of sovereign bonds\*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.

To comply with the EU Taxonomy, the criteria for fossil gas include limitations on emissions and switching to renewable power or low-carbon fuels by the end of 2035. For nuclear energy, the criteria include comprehensive safety and waste



\* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign

<sup>1</sup> Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

exposures.

● **What is the minimum share of investments in transitional and enabling activities?**

There is no commitment to a minimum proportion of investments in transitional and enabling activities and therefore the minimum share of such investments is 0%.

**What is the minimum share of sustainable investments with an environmental objective that are not aligned with the EU Taxonomy?**

There is no commitment to a minimum proportion of sustainable investments with an environmental objective that are not aligned with the EU Taxonomy and therefore the minimum share of such investments is 0%.

**What is the minimum share of socially sustainable investments?**

There is no commitment to a minimum proportion of socially sustainable investments and therefore the minimum share of such investments is 0%.

**What investments are included under “#2 Other”, what is their purpose and are there any minimum environmental or social safeguards?**

All of the Fund’s investments are held with a view to achieving the Fund’s investment objective, including any which are not aligned to both of the environmental and social characteristics promoted by the Fund.

In addition to investments made by the Fund in pursuit of its investment strategy, the Fund may hold short term securities as set out in the Investment Objective and Policies section of the Supplement. No minimum environmental or social safeguards will be in place in relation to such holdings.

This category may also include investments for which relevant data is not available.

**Is a specific index designated as a reference benchmark to determine whether this financial product is aligned with the environmental and/or social characteristics that it promotes?**

Not applicable

- **How is the reference benchmark continuously aligned with each of the environmental or social characteristics promoted by the financial product?**

Not applicable

- **How is the alignment of the investment strategy with the methodology of the index ensured on a continuous basis?**

Not applicable

- **How does the designated index differ from a relevant broad market index?**

Not applicable

- **Where can the methodology used for the calculation of the designated index be found?**

Not applicable

**Where can I find more product specific information online?**

**More product-specific information can be found on the website:**

<https://www.jupiteram.com/board-and-governance/#sustainable-finance-disclosures>

## Proposed revisions to the Sustainability Approach and addition of the SFDR Annex of the Jupiter Merian World Equity Fund

### Sustainability Approach

Jupiter Merian World Equity Fund promotes environmental and social characteristics on an ongoing basis within the scope of Article 8 of SFDR but does not have a sustainable investment objective. The environmental and social characteristics promoted by the Jupiter Merian World Equity Fund are: (i) the promotion of portfolio carbon efficiency; and (ii) the upholding responsibilities to people and planet in seeking compliance with the UN Global Compact Principles. Such environmental and social characteristics may develop over time.

Further information about the environmental and social characteristics promoted by Jupiter Merian World Equity Fund is available in the pre-contractual disclosures relating to Jupiter Merian World Equity Fund set out in the Annex hereto.

A minimum of 90% of Jupiter Merian World Equity Fund's investments will be analysed using the Investment Manager's ESG characteristics.

Material sustainability risks are integrated into the ~~investment decision-making process~~portfolio construction and rebalancing processes. The active ownership approach considers material ~~ESG~~environmental and social factors and principal adverse impacts on sustainability factors which strengthen the assessment of the risks and opportunities that drive long-term value.

The Investment Manager incorporates an explicit ESG factor into portfolio construction, rebalancing and analysis alongside all other datapoints. The ESG factor is obtained by using independent third-party data. Analysis is conducted on the ranking of specific issuer and time series data on ESG scores. This information is embedded in the process and is linked to the assessment of stock returns and forecasts. This assessment also includes a reference against the benchmark to assess the impact on returns.

The Investment Manager has ultimate responsibility for the integration of sustainability risks within the ~~investment decision-making process~~portfolio construction and rebalancing processes.

~~In the Investment Manager's view, the integration of material sustainability risks in the investment process informs investment decisions and contributes to stronger risk-adjusted returns over the long-term. The assessment of the likely impact of sustainability risks on returns involves both quantitative and qualitative judgments. The outcomes in accordance with Jupiter's Responsible Investment Policy can be realised in the short term or achieved over multiple periods. Impacts may also be influenced by market conditions.~~  
*Status under the Taxonomy Regulation*

~~Further to the Taxonomy Regulation, the investments underlying the Jupiter Merian World Equity Fund do not take into account the EU criteria for environmentally sustainable economic activities.~~

Please refer to the sections headed "Environmental, Social and Governance ("ESG") Investment Risk", "Sustainability Risk" and "The Sustainable Finance Disclosure Regulation" for further information.

## Jupiter Merian World Equity Fund

### SFDR Article 8 Annex (the "Annex")

#### Dated [•]

Jupiter Merian World Equity Fund (the "Fund") meets the criteria pursuant to Article 8 of the SFDR to qualify as a financial product which promotes, among other characteristics, environmental or social characteristics, or a combination of those characteristics and provided that the companies that the Fund invests in follow good governance practices.

This Annex has been prepared for the purpose of meeting the specific financial product level disclosure requirements contained in the SFDR applicable to an Article 8 financial product.

Unless defined herein, all defined terms used in this Annex shall have the same meaning as in the Prospectus dated 30 November 2022, as appropriate.

It is noted, that some matters of interpretation of SFDR remain open (subject to ongoing exchanges between the European Supervisory Authorities and the European Commission). It is likely that this Annex will need to be reviewed and updated once further clarification is provided on the open matters of interpretation of SFDR. Such clarifications could require a revised approach to how the Fund seeks to meet the SFDR disclosure obligations.

Disclosures in this Annex may also develop and be subject to change due to ongoing improvements in the data provided to, and obtained by, financial market participants and financial advisers to achieve the objectives of SFDR in order to make sustainability-related information available.

Compliance with the SFDR pre-contractual disclosure obligations is therefore made on a best efforts basis and the Company issues this Annex as a means of meeting these obligations.

**IMPORTANT: Investors should note that as a financial product which promotes, among other characteristics, environmental or social characteristics, or a combination of those characteristics, the Fund may underperform or perform differently relative to other comparable funds that do not promote environmental and/or social characteristics. The description of the manner in which Sustainability Risks are integrated into the investment decisions for the Fund are contained in this Annex.**

---

Pre-contractual disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: JUPITER MERIAN WORLD EQUITY FUND Legal entity identifier: 549300OPT1KILLME7RY70

Environmental and/or social characteristics

Does this financial product have a sustainable investment objective?

<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="radio"/>	<u>Yes</u>	<input checked="" type="checkbox"/>	<input checked="" type="radio"/>	(A)	<u>No</u>
<input type="checkbox"/>			<u>It will make a minimum of sustainable investments with an environmental objective: ___%</u>	<input type="checkbox"/>			<u>It promotes Environmental/Social (E/S) characteristics and while it does not have as its objective a sustainable investment, it will have a minimum proportion of ___% of sustainable investments</u>
	<input type="checkbox"/>		<u>in economic activities that qualify as environmentally sustainable under the EU Taxonomy</u>				<u>with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy</u>
	<input type="checkbox"/>		<u>in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy</u>	<input type="checkbox"/>			<u>with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy</u>
				<input type="checkbox"/>			<u>with a social objective</u>
<input type="checkbox"/>			<u>It will make a minimum of sustainable investments with a social objective: ___%</u>	<input checked="" type="checkbox"/>	(A)		<u>It promotes E/S characteristics, but will not make any sustainable investments</u>

What environmental and/or social characteristics are promoted by this financial product?

The environmental and social characteristics promoted by the Fund are: (i) the promotion of portfolio carbon efficiency; and (ii) the upholding responsibilities to people and planet in seeking compliance with the UN Global Compact Principles. Such environmental and social characteristics may develop over time.

The Fund has not designated a reference benchmark for the purpose of attaining the environmental and social characteristics promoted by the Fund.



**What sustainability indicators are used to measure the attainment of each of the environmental or social characteristics promoted by this financial product?**

**Environmental characteristic**

The environmental characteristic promoted by the Fund is the promotion of portfolio carbon efficiency. The Fund measures the attainment of this characteristic through seeking to invest in a portfolio of investments that has a level of carbon emissions intensity that is lower than the market rate (determined based on the weighted average carbon emissions intensity of the constituents of the Index, which is a broad market index).

The monitoring and evaluation of companies' carbon emissions intensity is factored into the Fund's portfolio construction and rebalancing processes.

**Social characteristic**

The social characteristic promoted by the Fund is upholding responsibilities to people and planet, which is defined as seeking compliance with the UN Global Compact Principles. The UN Global Compact Principles are a voluntary initiative based on CEO commitments to implement universal sustainability principles and to take steps to support UN goals.

The Fund measures the attainment of this characteristic through the monitoring and evaluation of companies against the UN Global Compact Principles (particularly any involvement in violations of one or more of the 10 principles). This is factored into the Fund's portfolio construction and rebalancing processes. Where an investee company has been identified by the Investment Manager as being in breach of the UN Global Compact Principles, this holding will be considered to be not aligned with the upholding of responsibilities to people and planet.

More information on the sustainability indicators used by the Fund can be found on the website: <https://www.jupiteram.com/board-and-governance/#sustainable-finance-disclosures>.

The Fund uses data from third parties (which may include providers for research, reports, screenings, ratings and/or analysis such as index providers and consultants) and that information or data may be incomplete, inaccurate or inconsistent.

**What are the objectives of the sustainable investments that the financial product partially intends to make and how does the sustainable investment contribute to such objectives?**

Not applicable as the Fund does not commit to make sustainable investments.

**How do the sustainable investments that the financial product partially intends to make, not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable as the Fund does not commit to make sustainable investments.

**How have the indicators for adverse impacts on sustainability factors been taken into account?**

Not applicable

**How are the sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:**

Not applicable

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific EU criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the EU criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the EU criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

– Does this financial product consider principal adverse impacts on sustainability factors?

(A) – Yes, principal adverse impacts on sustainability factors are factored into the Fund’s portfolio construction and rebalancing processes. A list of the key principle adverse impact indicators considered by the Fund can be found on the website: <https://www.jupiteram.com/board-andgovernance/#sustainable-finance-disclosures>. These principal adverse impact indicators are factored into the Fund’s portfolio construction and rebalancing process, which together with other investment considerations, in aggregate, may lead to a decision not to invest in a particular investment. Relevant information on principal adverse impacts on sustainability factors will also be disclosed in due course in the Fund’s annual report.

– Further information regarding the consideration of principal adverse impacts will be provided in the Fund’s annual report.

– No

– What investment strategy does this financial product follow?

– The Fund is managed by the Investment Manager adopting a “systematic” investment process, which uses sophisticated computer models to analyze large volumes of data to select investments. Stocks are assessed in terms of the attractiveness of their valuation, quality, price trends, stable growth prospects, environmental and social characteristics, sentiment and company management. In addition, the Investment Manager takes other criteria, such as expected risk, trading costs and liquidity into consideration when constructing the Fund’s portfolio.

– Sustainability risks (defined in SFDR as an environmental, social or governance event or condition that, if it occurs, could cause a negative material impact on the value of the investment) are integrated into the Fund’s

portfolio construction and rebalancing processes.

The Fund will exclude investments in companies that derive revenues from specific controversial business activities as described in detail below.

**What are the binding elements of the investment strategy used to select the investments to attain each of the environmental or social characteristics promoted by this financial product?**

The Investment Manager excludes investment in any company that:

- derives revenues from anti-personnel mines (0% revenue threshold);
- derives revenues from biological weapons (0% revenue threshold);
- derives revenues from chemical weapons (0% revenue threshold);
- derives revenues from cluster munitions (0% revenue threshold);
- derives revenues from depleted uranium weapons (0% revenue threshold);
- derives revenues from non-detectable fragments, incendiary weapons and blinding laser weapons (0% revenue threshold);
- derives revenues from nuclear weapons (0% revenue threshold);
- derives revenues from thermal coal extraction or from thermal coal-based power generation (max. 25% revenue threshold);
- produces tobacco and/or tobacco products (0% revenue threshold).

These exclusions are binding elements and are embedded into the Fund's portfolio construction and rebalancing processes.

**What is the committed minimum rate to reduce the scope of the investments considered prior to the application of that investment strategy?**

Not applicable

**What is the policy to assess good governance practices of the investee companies?**

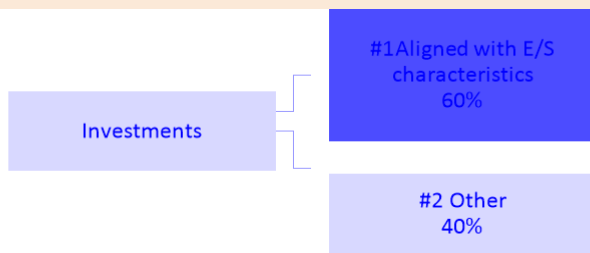
The Investment Manager uses a combination of the following to assess good governance practices of investee companies:

- the Fund's quantitative ESG factor integration model which will tilt the portfolio towards companies with better governance practices and away from companies with lower governance scores; and
- using independent third-party data to:
  - o screen the universe and will exclude companies which fail to meet a certain threshold determined by the Investment Manager to represent the minimum level for good governance. In the event that a position already held by the Fund fails to meet such threshold, it would be closed under the Fund's regular rebalancing process; and
  - o monitor all portfolio companies for UNGC compliance. This scrutiny is aligned to the principles of good governance concerning labour rights and business ethics.

**What is the asset allocation planned for this financial product?**

The minimum share of investments aligned with the environmental or social characteristics promoted by the Fund, based on currently available data and estimates is 60%. (The actual share of investments aligned with either one of the environmental and social characteristics promoted by the Fund will be more than 60%.) The remaining portion of the Fund's investment portfolio ("#2Other") will consist of investments which are not aligned to the environmental or social characteristics promoted by the Fund, investments for which relevant data is not available and/or cash and cash equivalents held on an ancillary basis.

(Add)



**#1 Aligned with E/S characteristics** includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

**#2 Other** includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

to comply with the EU Taxonomy, the criteria for **fossil gas** include limitations on emissions and switching to renewable power or low-carbon fuels by the end of 2035. For **nuclear energy**, the criteria include comprehensive safety and waste management rules.

● = **How does the use of derivatives attain the environmental or social characteristics promoted by the financial product?**

=  
=  
=  
= The Fund does not use financial derivative instruments specifically for the purpose of attaining the environmental and/ or social characteristics it promotes. Rather, financial derivative instruments may be used by the Fund for efficient portfolio management purposes (including hedging) only.

=  
=  
= **To what minimum extent are sustainable investments with an environmental objective aligned with the EU Taxonomy?**

=  
= The minimum commitment to sustainable investments with an environmental objective aligned with the EU Taxonomy is 0%.

● = **Does the financial product invest in fossil gas and/or nuclear energy related activities that comply with the EU Taxonomy??**

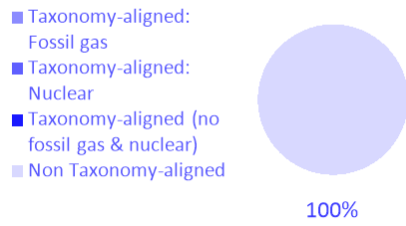
=  
= Yes:  
= In  fossil gas In  nuclear energy  
x  No

**The two graphs below show in green the minimum percentage of investments that are aligned with the EU Taxonomy. As there is no appropriate methodology to determine the Taxonomy-alignment of sovereign bonds\*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.**

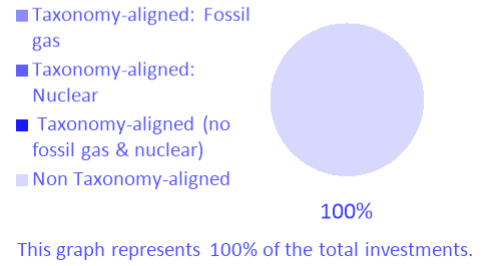
reflecting green operational activities of investee companies.

<sup>2</sup> Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

(Added) Taxonomy-alignment of investments including sovereign bonds\*



(Added) Taxonomy-alignment of investments excluding sovereign bonds\*



\* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

≡  
≡

● ≡ What is the minimum share of investments in transitional and enabling activities?

≡  
≡

There is no commitment to a minimum proportion of investments in transitional and enabling activities and therefore the minimum share of such investments is 0%.

≡  
≡

What is the minimum share of sustainable investments with an environmental objective that are not aligned with the EU Taxonomy?

There is no commitment to a minimum proportion of sustainable investments with an environmental objective that are not aligned with the EU Taxonomy and therefore the minimum share of such investments is 0%.

What is the minimum share of socially sustainable investments?

There is no commitment to a minimum proportion of socially sustainable investments and therefore the minimum share of such investments is 0%.

What investments are included under “#2 Other”, what is their purpose and are there any minimum environmental or social safeguards?

All of the Fund's investments are held with a view to achieving the Fund's investment objective, including any which are not aligned to both of the environmental and social characteristics promoted by the Fund.

In addition to investments made by the Fund in pursuit of its investment strategy, the Fund may hold short term securities as set out in the Investment Objective and Policies section of the Supplement. No minimum environmental or social safeguards will be in place in relation to such holdings.

This category may also include investments for which relevant data is not available.

Is a specific index designated as a reference benchmark to determine whether this financial product is aligned with the environmental and/or social characteristics that it promotes?

Not applicable

How is the reference benchmark continuously aligned with each of the environmental or social characteristics promoted by the financial product?

Not applicable

How is the alignment of the investment strategy with the methodology of the index ensured on a continuous basis?

Not applicable

How does the designated index differ from a relevant broad market index?

Not applicable

Where can the methodology used for the calculation of the designated index be found?

Not applicable

Where can I find more product specific information online?

**More product-specific information can be found on the website:**

<https://www.jupiteram.com/board-and-governance/#sustainable-finance-disclosures>

## **Appendix II**

### **FOR INVESTORS IN AUSTRIA**

Erste Bank der Oesterreichischen Sparkassen AG, Am Belvedere 1, 1100 Wien, Austria

### **FOR INVESTORS IN BELGIUM**

CACEIS, Avenue du Port / Havenlaan 86C b 320 B-1000, Brussels, Belgique

### **FOR INVESTORS IN FRANCE**

BNP Paribas, 66 Rue De La Victoire, 75009 Paris 09, France

### **FOR INVESTORS IN GERMANY**

GerFIS - German Fund Information Service UG, Zum Eichhagen 4, 21382 Brietlingen, Deutschland

### **FOR INVESTORS IN ITALY**

Allfunds Bank, Legal Department Italy, Via Bocchetto, 6, 20123 Milano, Italia

SGSS S.p.A., Milan, Via Benigno Crespi 19A – MAC2, Italia

### **FOR INVESTORS IN LUXEMBOURG**

BNP Paribas, 60 avenue J.F. Kennedy, L-1855, Luxembourg, Luxembourg

### **FOR INVESTORS IN PORTUGAL**

Banco Best, Praça Marquês de Pombal, 3-3.º, 1250-161 Lisboa, Portugal

Activobank,

Millenium BCP

### **FOR INVESTORS IN SWITZERLAND**

BNP Paribas Securities Services, Paris, succursale de Zurich, Selnaustrasse 16, 8002 Zurich, Switzerland

First Independent Fund Services Limited, Klausstrasse 33, CH-8008 Zurich, Switzerland

### **FOR INVESTORS IN THE UNITED KINGDOM**

Jupiter Investment Management Limited, The Zig Zag Building. 70 Victoria Street. London. SW1E 6SQ,  
United Kingdom

附件二

基金級別及 ISIN code 資訊：

(下表僅列示台灣註冊之級別)

基金中文名稱	基金英文名稱	計價幣別	集保/央行/ 下單代碼 Fund Code	ISIN Code
先機北美股票基金L類累積股(美元)	Jupiter Merian North American Equity Fund (IRL) L (USD) Accumulation	美元	SKANA16	IE0031385887
先機北美股票基金L類累積股(歐元)	Jupiter Merian North American Equity Fund (IRL) L (EUR) Accumulation	歐元	SKANA40	IE00B01FHS02
先機北美股票基金L類收益股(美元)	Jupiter Merian North American Equity Fund (IRL) L (USD) Income	美元	SKANA266	IE00BYR8HM58
先機北美股票基金B類累積股(美元)	Jupiter Merian North American Equity Fund (IRL) B (USD) Accumulation	美元	SKANB16	IE0031385994
先機北美股票基金C2類累積股(美元)	Jupiter Merian North American Equity Fund (IRL) C2 (USD) Accumulation	美元	SKANC218	IE00BD731Z40
先機北美股票基金C類累積股(美元)	Jupiter Merian North American Equity Fund (IRL) C (USD) Accumulation	美元	SKANC16	IE0031386075
先機環球股票基金L類累積股(美元)	Jupiter Merian World Equity Fund L (USD) Accumulation	美元	SKANA19	IE0005263466
先機環球股票基金B類累積股(美元)	Jupiter Merian World Equity Fund B (USD) Accumulation	美元	SKANB19	IE0031332822
先機環球股票基金C2類累積股(美元)	Jupiter Merian World Equity Fund C2 (USD) Accumulation	美元	SKANC219	IE00BD732285
先機環球股票基金C類累積股(美元)	Jupiter Merian World Equity Fund C (USD) Accumulation	美元	SKANC19	IE0031332939