

**AMUNDI HARVEST FUNDS
and its Investment Fund**

THIS NOTIFICATION IS IMPORTANT AND REQUIRES IMMEDIATE ATTENTION. IF IN DOUBT, PLEASE SEEK PROFESSIONAL ADVICE. THE MANAGER ACCEPTS RESPONSIBILITY FOR THE INFORMATION CONTAINED IN THIS NOTIFICATION AS BEING ACCURATE.

Capitalised terms in this notice have the same meaning as in the Explanatory Memorandum of the Investment Fund unless otherwise specified.

**To: Unitholders of
Amundi Harvest Funds**

11 April 2017

Dear Unitholders,

Re: Amundi Harvest Funds (the “Fund”) and the following sub-fund of the Fund:

- **Amundi Vietnam Opportunities Fund**

(the “Investment Fund”)

We, as the Manager of the Fund, are writing to inform you of the following changes to the Fund and the Investment Fund:

1. Change of Domicile of the Fund and Change of Trustee and Registrar of the Fund

Change of Domicile and Trustee of the Fund

Pursuant to Clause 23.1 of the Trust Deed dated 27 January 2004, as amended from time to time (the “**Trust Deed**”), the existing Trustee of the Fund, namely HSBC Trustee (Cayman) Limited (the “**Retiring Trustee**”), after consultation with, and pursuant to the Manager’s consent, has declared that it is beneficial to the Fund and in the interests of the unitholders that the jurisdiction of the Fund be changed from the Cayman Islands to Hong Kong. No approval from the unitholders or extraordinary resolution is required under the relevant laws of the Cayman Islands and the Trust Deed.

Currently, the Fund is a unit trust established as an investment fund under the laws of the Cayman Islands and falls within the definition of a “regulated mutual fund” in terms of the Mutual Funds Law (Revised) of the Cayman Islands (the “**Law**”). The Fund is currently regulated under Section 4(1)(b) of the Law. To maintain such regulatory status under the Law entails the filing of prescribed details and audited accounts annually with the Cayman Islands Monetary Authority (“CIMA”). Cayman auditors have been engaged and extra auditors’ fees have been incurred in relation thereto. Further, the operations of the Manager are carried out in Hong Kong. Cayman Islands and Hong Kong are in different time zones. It is proposed to change the jurisdiction of the Fund from Cayman Islands to Hong Kong such that the extra Cayman auditors’ fees can be saved and the routine administration processes can be made more efficient.

Due to such change in domicile of the Fund and pursuant to Clause 23.3 of the Trust Deed, CACEIS Hong Kong Trust Company Limited (the “**New Trustee**”) will be appointed as trustee of the Fund in place of the Retiring Trustee. The New Trustee is registered as a trust company in Hong Kong and was incorporated with limited liability in Hong Kong on 4 July 2008. The New Trustee is CACEIS Group’s solution to support asset servicing business in Asia Pacific and is currently acting as a trustee of another existing SFC-authorized fund.

Accordingly, with effect on and from 12 May 2017 (“**Effective Date**”), the Retiring Trustee will voluntarily retire as trustee of the Fund and the New Trustee will be appointed as new trustee of the Fund. The retirement of the Retiring Trustee will only take effect at the same time as the New Trustee takes up office. For the avoidance of doubt, with effect on and from the Effective Date, the governing law of the Fund will be changed to the laws of Hong Kong and the administration of the Fund shall be conducted under the jurisdiction of the courts of Hong Kong.

Please note that approval by CIMA is not required for the change of domicile to become effective. The application to deregister the Fund from CIMA will be made and such deregistration will take effect from the Effective Date. The change of domicile and the trustee will not result in any adverse Hong Kong profits tax impact on the Fund and the Investment Fund and will not subject the Fund and the Investment Fund to additional regulations or requirements which they would not otherwise be subject to. In respect of unitholders, since the register of unitholders will be changed from the Cayman Islands to Hong Kong after the re-domicile, the transfer of units by unitholders to others may normally be subject to stamp duty in Hong Kong, depending on the mode and circumstances of the transfer (e.g. whether the transfer involves a change in beneficial ownership). Nevertheless, subscription of units/switching into units effected through allotment of new units and redemption/switching out effected through cancellation of units respectively will normally not be subject to stamp duty in Hong Kong. Unitholders are generally not liable to Hong Kong profits tax on the sale, transfer, redemption or other disposal of units except where such transactions form part of a trade, profession or business carried on by the unitholders in Hong Kong and such units are not capital assets to the unitholders. Investors should consult their professional advisors on the consequences to them of acquiring, holding, redeeming, converting, transferring or selling units under the relevant laws of the jurisdictions to which they are subject, including the tax consequences and any exchange control requirements, after the re-domicile.

Change of Registrar of the Fund

The New Trustee will replace the Retiring Trustee as the registrar of the Fund with effect on and from the Effective Date.

2. Appointment of Custodian

Under the Trust Deed, the trustee is responsible for the safekeeping of the assets of the Investment Fund. The trustee may, however, appoint any person or persons to be custodian of the assets of the Investment Fund.

The New Trustee intends to delegate its custodian function to CACEIS Bank, Luxembourg Branch as custodian in respect of the assets of the Investment Fund.

3. Duration of the Fund

Under the existing Trust Deed which is governed by the laws of the Cayman Islands, the duration of the Fund is 150 years from the date of the Trust Deed unless it is terminated earlier in accordance with the provisions of the Trust Deed.

Following the re-domicile of the Fund to Hong Kong, the Fund will be governed by Hong Kong laws. Under the Perpetuities and Accumulations Ordinance (Chapter 257 of the Laws of Hong Kong) as amended from time to time, the maximum duration of a trust in relation to an instrument which took effect prior to 1 December 2013 is 80 years from the date of its establishment.

The Fund was established pursuant to the Trust Deed dated 27 January 2004. Consequently, the duration of the Fund following the change of domicile to Hong Kong shall be a period of 80 years from the date of its establishment on 27 January 2004 in the Cayman Islands, unless it is terminated earlier in accordance with the provisions of the Trust Deed.

4. Amendments to the Trust Deed

From the Effective Date, it is intended that the Trust Deed of the Fund will be amended by way of the fifteen supplemental deed to reflect the change of domicile of the Fund, the retirement of the Retiring Trustee and the appointment of the New Trustee; the Trust Deed will also be amended by the New Trustee by way of the fifteen supplemental deed mainly for the purpose of making consequential amendments arising out of the change of jurisdiction of the Fund.

The New Trustee has certified that the amendments to the Trust Deed by way of the fifteen supplemental deed do not materially prejudice the interests of the unitholders, do not operate to release to any material extent the New Trustee or the Manager or any other person from any liability to the unitholders and will not result in any increase in the amount of costs and charges payable from the assets of the Fund and the Investment Fund. Accordingly, such amendments to the Trust Deed do not require any unitholders' prior approval or any extraordinary general meeting to be held under the relevant laws of the Cayman Islands and the Trust Deed.

A summary of the key amendments to be made to the Trust Deed by way of the fifteen supplemental deed is as follows:

- definitions including "Force Majeure Event", "specified office", "Trustee" and "Trusts Law" will be updated and insertion of "Trustee Ordinance";
- all references to the Cayman Islands will be deleted and replaced with Hong Kong (where applicable);
- insertion of a new clause to provide that the Manager and the New Trustee shall, in the performance of their respective duties under the Trust Deed, at all times comply with the applicable provisions of the Code on Unit Trusts and Mutual Funds of the Securities and Futures Commission of Hong Kong (the "**UT Code**") and shall act at all times in compliance with and in a manner consistent with the UT Code; and nothing in the Trust Deed shall diminish or exempt the Manager or the New Trustee from any of their duties and liabilities under the UT Code (Clause 20.14);
- clarification in relation to sub-clause 21A.4 that for so long as the Fund and/or an Investment Fund (as the case may be) are authorised by the SFC under section 104 of the Securities and Futures Ordinance, section 41O of the Trustee Ordinance shall not apply to the extent that is inconsistent with sub-clause 21A.4.3 and/or with the Trustee's duties and responsibilities under the SFC Handbook for Unit Trusts and Mutual Funds, Investment-Linked Assurance Schemes and Unlisted Structured Investment Products, and shall not in any way operate to exempt or diminish any liability of the Trustee as set out in Clause 20.14.
- insertion of a new clause to provide that (Clause 21A):
 - (i) the New Trustee must register cash and registrable assets in the name of or to the order of the New Trustee, and where borrowing is undertaken for the account of the Fund, such assets may be registered in the lender's name or in that of a nominee appointed by the lender;
 - (ii) the New Trustee may empower its appointed custodian or co-custodian to further appoint its nominees, agents or sub-custodians in accordance with applicable laws or regulations provided that such appointment is made with the prior consent in writing of the New Trustee;
 - (iii) the New Trustee shall be entitled to procure any officer or responsible official, agent, nominee, custodian, co-custodian or sub-custodian, company operating a recognised depositary or clearing system or any broker, financial institution or

other person to take delivery of and retain and/or to be registered as proprietor of any Investments or other property comprised in the Fund; and

- (iv) the New Trustee must be liable for the acts and omissions of its nominees, agents, custodians, co-custodians or sub-custodians appointed to hold any of the investments of the trust fund (each a “**Correspondent**”) (except those which are not a connected person of the New Trustee as further described below). The New Trustee shall be liable for the acts and omissions of any Correspondents which are connected persons of the New Trustee as if the same were the acts or omissions of the New Trustee. In respect of a Correspondent that is not a connected person of the New Trustee, the New Trustee shall (i) exercise reasonable care and diligence in the selection, appointment and ongoing monitoring of its Correspondent, and (ii) be satisfied that the Correspondent retained remain suitably qualified and competent to provide the relevant services;
- update to the duration of the Fund from 150 years to 80 years from the date of its establishment (Clause 27.1);
- change of governing law and jurisdiction of the Fund from the Cayman Islands to Hong Kong (Clause 34) and other corresponding amendments;
- insertion of a new clause to clarify the New Trustee and Manager’s responsibility under a Force Majeure Event (Clause 35); and
- amendment to the effect that any adjustment to the value of cash, deposits and similar investments shall be made upon consultation with the New Trustee (Paragraph 4.3 of Schedule 1).

5. Change in dealing procedure, dealing timelines and other amendments to the Offering Documents

A. Change in dealing procedure

With effect from the Effective Date, applications, realisation requests and switching requests would no longer be sent to HSBC Institutional Trust Services (Asia) Limited (i.e. the current service provider to the Retiring Trustee)(“**Service Provider of the Retiring Trustee**”); instead, applications, realisation requests and switching requests should be sent to the New Trustee at the following address:

CACEIS Hong Kong Trust Company Limited
29th Floor, Two Pacific Place, 88 Queensway, Hong Kong

Applications for units must be made by completing the application form, and application by other written means will be not accepted.

B. Change in dealing deadline and valuation time

With effect from the Effective Date, the Dealing Deadline of the Investment Fund will be changed from 4:00 p.m. to 5:00 p.m. Hong Kong time on the Business Day preceding a Dealing Day, and the Valuation Time will be changed from “at around 4:00 p.m. Hong Kong time on a Valuation Day” to “the close of business in the last relevant market to close on each Valuation Day or such other time on such Business Day as the Manager may from time to time determine”.

Save as aforementioned, there are no other changes to the dealing procedure of the Fund and its Investment Fund.

C. Other amendments to the Offering Documents

The Explanatory Memorandum of the Investment Fund will need to be amended with effect on and from the Effective Date to among others reflect the changes set out above.

A summary of the key changes expected to be made to the Explanatory Memorandum of the Investment Fund is as follows:

- all references to the Cayman Islands will be deleted and replaced with Hong Kong (where applicable);
- all references to the Retiring Trustee will be deleted and replaced with the New Trustee (where applicable);
- change of auditors from PricewaterhouseCoopers in the Cayman Islands to PricewaterhouseCoopers in Hong Kong;
- the section headed “GENERAL DETAILS OF THE FUND” will be updated to reflect the information on the change of domicile of the Fund and the Investment Fund and the appointment of the New Trustee;
- the section headed “TRUSTEE” will be updated to reflect the information on the New Trustee and the appointment of Custodian;
- the section headed “SERVICE PROVIDER TO THE TRUSTEE” will be deleted and all references to the Service Provider to the Retiring Trustee will be deleted;
- the section headed “TAXATION AND REGULATORY REQUIREMENTS” will be updated by (i) deleting the sub-sections headed “Cayman Islands”, “Cayman Islands Mutual Funds Law” on disclosures relating to Cayman Islands taxation, (ii) updating the disclosures on the Vietnam tax regime under the section headed “Vietnam”, and (iii) revising the sub-section headed “Anti-Money Laundering Regulations” to remove the disclosures relating to Cayman Islands taxation;
- the sub-section headed and “US Foreign Account Tax Compliance Act (“FATCA”) under the section headed “TAXATION AND REGULATORY REQUIREMENTS” will be updated to reflect the impact of FATCA on a Hong Kong domiciled unit trust;
- the risk factor headed “US Foreign Account Tax Compliance Act (“FATCA”) risk” will be updated to make clear that the Manager shall comply with personal data protection principles, and requirements as set out in the Personal Data (Privacy) Ordinance (Chapter 468 of the Laws of Hong Kong) and all other applicable regulations and rules governing personal data use in Hong Kong from time to time; and
- the disclosures relating to the dealing procedure and dealing timelines will be updated according to reflect the new dealing procedure.

The Product Key Facts Statements of the Investment Fund will need to be amended as well to reflect the change of trustee and the place of domicile.

Please note that the expected changes mentioned above are not exhaustive. The Explanatory Memorandum of the Fund and the Product Key Facts Statement of the Investment Fund will be revised to incorporate the changes above.

6. Consequences of Changes

Please note that there will be no changes in the fees payable (such as current and maximum trustee and management fees) by the Fund, the Investment Fund or unitholders or changes in dealing arrangements (save as those described in this notice) in the Fund and the Investment Fund or in the way the Fund and the Investment Fund are being managed and there will be no additional type of fee being payable by unitholders as a result of the above changes.

The Manager and the New Trustee will bear all the costs incurred in connection with the above changes (including the costs of preparing deeds supplemental to the Trust Deed, the costs of preparing and printing the revised offering documents as well as the legal fees in relation to the foregoing).

7. Automatic Exchange of Financial Account Information

To reflect the implementation of the standard on automatic exchange of information (“AEOI”), the following AEOI related information has been inserted to the Explanatory Memorandum by way of the second addendum to enhance disclosure.

The Organisation for Economic Cooperation and Development (“OECD”) released in July 2014 the AEOI, calling on governments to collect from financial institutions (“FIs”) financial account information of overseas tax residents and exchange the information with jurisdictions of residence of the relevant account holders on an annual basis. Hong Kong indicated in the Global Forum on Transparency and Exchange of Information for Tax Purposes in September 2014 its commitment for implementing AEOI, with a view to commencing the first information exchanges by the end of 2018.

Under the OECD standard for AEOI (comprising among others, model Competent Authority Agreement (“CAA”) and Common Reporting Standard (“CRS”)), an FI is required to conduct due diligence procedures, so as to identify reportable accounts held by tax residents of reportable jurisdictions (i.e. in the context of Hong Kong, non-Hong Kong tax residents who are liable to tax by reason of residence in the AEOI partner jurisdictions with which Hong Kong has entered into an AEOI arrangement), and collect the reportable information in respect of these relevant accounts. FIs are also required to report such information to the tax authority in a specified format. Upon receipt of the information from FIs, the tax authority will exchange the relevant information with their counterparts in the reportable jurisdictions concerned on an annual basis.

To provide a legislative framework for the implementation of AEOI in Hong Kong, the Inland Revenue (Amendment) (No. 3) Ordinance 2016 (“IRAO”) was gazetted on 30 June 2016 to amend the Inland Revenue Ordinance (Cap. 112) to incorporate the essential requirements of the AEOI standard, namely key provisions of CAA and due diligence requirements as laid down in CRS. In addition, the Hong Kong Inland Revenue Department published guidance for FIs to assist them in complying with the CRS obligations on 9 September 2016.

Hong Kong has indicated that it would conduct AEOI only with jurisdictions which Hong Kong has signed comprehensive avoidance of double taxation agreement (“CDTA”) or tax information exchange agreement (“TIEA”) on a bilateral basis. To effect AEOI, the Hong Kong tax authority may also sign a CAA, which sets out the modalities of transfer of information collected pursuant to the AEOI standard, with the tax authority of CDTA/ TIEA partners concerned.

Under the IRAO and the guidance published, details of the Unitholders (i.e. financial account holders), including but not limited to their name, address, tax residence, account details, account balance/value and income/sale or redemption proceeds may be reported to the Hong Kong tax authority and exchanged to the respective tax authorities of the jurisdictions of their

tax residency to the extent that the Unitholders are tax residents of a jurisdiction with which Hong Kong has an in-force CDTA/ TIEA.

Unitholders should consult their professional advisors on the possible tax and other consequences with respect to the implementation of the AEOL.

The Explanatory Memorandum and the Product Key Facts Statement of the Investment Fund will be updated accordingly to reflect the above changes. The latest Explanatory Memorandum, Product Key Facts Statement of the Investment Fund, the latest financial reports of the Fund and the Trust Deed (and any supplemental deeds) are available for inspection free of charge at any time during normal business hours on any day (excluding Saturdays, Sundays and public holidays) at the offices of the Manager at 901-908, One Pacific Place, No.88 Queensway, Hong Kong and copies thereof may be obtained from the Manager.

Concerning enquiries on the above, please contact the Manager at the address above or at (852) 2521 4231.

Yours faithfully,

Amundi Hong Kong Limited
東方匯理資產管理香港有限公司

**東方匯理收成基金
及其投資基金**

此乃重要通知，敬希即時垂注。如有疑問，請尋求專業意見。基金經理對本通知所載資料屬準確承擔責任。

本通知的用詞，除另加註明外，與投資基金說明書中的涵義相同。

致：東方匯理收成基金的
單位持有人

貴單位持有人：

有關：東方匯理收成基金（「本基金」）及本基金以下子基金：

- 東方匯理越南機會基金

（「投資基金」）

本公司乃本基金的基金經理，謹此就本基金及投資基金的以下變更修函通知閣下：

1. 本基金居籍的變更及本基金受託人和登記處的變更

本基金的居籍及受託人變更

根據日期為 2004 年 1 月 27 日經不時修訂之信託契約第 23.1 條規定，本基金現有的受託人，即 HSBC Trustee (Cayman) Limited（「**退任受託人**」），在與基金經理商討後並經基金經理同意，已宣佈本基金的註冊地由開曼群島變更為香港是對本基金有利並且符合單位持有人的利益。根據開曼群島的相關法例及信託契約規定，並無須取得單位持有人的批准或通過特別決議。

現時，本基金是根據開曼群島法例成立為投資基金的單位信託基金，符合按照《開曼群島互惠基金法例》（修訂版）（「**有關法例**」）而言，「**受監管互惠基金**」的定義。本基金現時根據有關法例第 4(1)(b)條受監管。為了維持有關法例規定的上述受監管的地位，本基金須每年向開曼群島金融管理局（「**金管局**」）呈交指定的詳細資料及已審計的賬目。本基金已聘任開曼群島的核數師，並已就此招致額外的核數師費用。此外，基金經理在香港境外經營業務。開曼群島和香港處於不同的時區。建議將本基金的註冊地由開曼群島改為香港，以便節省額外的開曼群島核數師費用，使例行的行政程序更有效進行。

由於本基金居籍變更及根據信託契約第 23.3 條規定，東方匯理香港信託有限公司（「**新受託人**」）將被委任為本基金的受託人，以接替退任受託人。新受託人是在香港註冊的信託公司，於 2008 年 7 月 4 日在香港註冊成立為有限公司。新受託人是東方匯理集團為支援亞太區資產服務業務而設的機構，現時正為另一隻現存的證監會認可基金擔任受託人。

因此，於 2017 年 5 月 12 日（「**生效日期**」）及從該日起，退任受託人將自願卸除本基金受託人的職務，而新受託人將獲委任為本基金的新受託人。退任受託人的退任僅在新受託人履新當日同時生效。為免引起疑問，於生效日期及從該日起，本基金的管轄法律將改為香港法律，本基金的行政管理須在香港法院的管轄下進行。

請注意，居籍的有效變更並無須經開曼群島金融管理局批准。有關申請將提交予CIMA以從CIMA註銷本基金，並將自生效日期起生效。居籍及受託人的變更，就香港利得稅而言，將不會導致對本基金及投資基金的任何不利的影響，亦不會使本基金及投資基金受規管於其本來無須受之規管的額外監管規例或要求。就單位持有人而言，由於單位持有人的登記於居籍重置後將從開曼群島

改為香港，單位持有人向他人轉讓單位通常須繳付香港印花稅，視乎轉讓的模式及情況而定（例如轉讓是否涉及實益擁有權的變更）。然而，分別藉配發新單位進行的單位認購/轉入及藉註銷單位進行的贖回/轉出通常無須繳付香港印花稅。單位持有人一般無須因出售、轉讓、贖回或以其他方式處置單位而繳納香港利得稅，惟若該等交易構成單位持有人在香港進行的貿易、專業或業務的一部份，而且該等單位並非單位持有人的資本資產，則或須繳交香港利得稅。投資者應向其專業顧問諮詢根據投資者所屬司法管轄區的有關法例，在居籍重置後收購、持有、贖回、轉換、轉讓或出售單位對其產生的後果，包括稅務後果及任何匯兌管制規定。

本基金的登記處變更

新受託人將取代退任受託人，於生效日期起出任本基金的登記處。

2. 委任保管人

根據信託契約，受託人負責保管投資基金的資產。然而，受託人可委任任何一名或多名人士擔任投資基金資產的保管人。

新受託人擬將其保管職能轉授予 **CACEIS Bank** 盧森堡分行，作為投資基金的資產保管人。

3. 本基金的期限

根據現行受開曼群島法例規管的信託契約規定，本基金的期限為從信託契約之日期起 **150** 年，除非本基金根據信託契約的條文提前終止。

在本基金的居籍重置於香港之後，本基金將受香港法例管轄。根據不時修訂的《財產恆繼及收益累積條例》（香港法例第 **257** 章），與在 **2013** 年 **12** 月 **1** 日之前生效的文書有關的信託，其最高期限為從其設立之日起 **80** 年。

本基金根據日期為 **2004** 年 **1** 月 **27** 日的信託契約設立。因此，本基金的居籍改為香港之後，其期限應為從其於 **2004** 年 **1** 月 **27** 日在開曼群島設立之日起 **80** 年，除非本基金根據信託契約的條文提前終止。

4. 對信託契約的修訂

從生效日期起，本基金的信託契約將以第十五補充契約的形式予以修訂，以反映本基金居籍的變更，退任受託人的退任及新受託人的委任；信託契約亦將由新受託人以第十五補充契約形式予以修訂，主要是為了進行本基金註冊地變更引起的後續修訂。

新受託人已證明以第十五補充契約的形式對信託契約所作的修訂並不實質損害單位持有人的利益，並不在任何實質範圍內免除新受託人或基金經理或任何其他人士對單位持有人的任何責任，不會導致從本基金及投資基金的資產須支付的費用及收費有任何增加。因此，在相關開曼群島法律及信託契約下，上述對信託契約的修訂無須經任何單位持有人事先批准或舉行任何特別大會。

以第十五補充契約的形式對信託契約所作的主要修訂摘要如下：

- 包括「不可抗力事件」、「特定職務」、「受託人」及「信託法律」在內的定義將予以更新並加進「受託人條例」；
- 所有對開曼群島的提述將予以刪除並以香港取代（以適用者為準）；

- 加進新條款，規定基金經理及新受託人在根據信託契約履行各自的職責時，在任何時候均須遵守香港證券及期貨事務監察委員會《單位信託及互惠基金守則》（「**守則**」）的適用條文，並須在任何時候均遵照《守則》並以與《守則》一致的方式行事；信託契約任何條文均不應減損或免除基金經理或新受託人根據《守則》須履行的任何職責及責任（第 20.14 條）；
- 就第 21A.4 條款，釐清只要本基金及/或投資基金（視乎情況而定）獲證監會根據《證券及期貨條例》第 104 條認可，《受託人條例》第 41O 條若與第 21A.4.3 條及/或在《證監會有關單位信託及互惠基金、與投資有關的人壽保險計劃及非上市結構性投資產品的手冊》下受託人的職責及責任相抵觸將不予適用，亦不得以任何方式用作免除或減少受託人於第 20.14 條下之任何責任。
- 加進新條款，規定（第 21A 條）：
 - (i) 新受託人必須以新受託人的名義或以新受託人為抬頭登記現金及可登記資產，若為本基金進行借款，該等資產可以貸款人的名義或以貸款人委任的代名人的名義登記；
 - (ii) 新受託人可按照適用法律或規定授權其委任的保管人或共同保管人進一步委任其代名人、代理或分保管人，惟該項委任須經新受託人事先書面同意；
 - (iii) 新受託人有權任用任何高級人員或負責官員、代理、代名人、保管人、共同保管人或分保管人、經營認可存管處或結算系統的公司或任何經紀、金融機構或其他人士驗收及保留本基金包含的任何投資或其他物業及/或登記為其擁有人；及
 - (iv) 新受託人必須對其委任以持有信託基金任何投資的代名人、代理人、保管人、共同保管人或分保管人（均為「**代理**」）（惟不屬於下文所詳述的新受託人的關連人士除外）的作為及不作為負責。新受託人須對任何屬新受託人關連人士的代理的作為及不作為負責，就如該等作為及不作為是新受託人的作為及不作為一樣。對於不是新受託人關連人士的代理，新受託人須(i)合理審慎盡職地挑選、委任及持續監控其代理，及(ii)須信納所聘任的代理仍然是具資歷提供相關服務的適當及勝任人選；
- 更新本基金的期限，由從其設立日期起 150 年改為 80 年（第 27.1 條）；
- 將本基金的管轄法律及司法管轄區從開曼群島改為香港（第 34 條）及其他相應修訂；
- 加進新條款，釐清新受託人及基金經理在不可抗力事件的責任（第 35 條）；及
- 作出修訂，使現金、存款及類似投資的價值的任何調整須在與新受託人商討後進行（附表一第 4.3 段）。

5. 交易程序、交易截止時間的變更及發售文件的其他修訂

A. 交易程序的變更

從生效日期起，申請、變現要求及轉換要求將不再遞交滙豐機構信託服務（亞洲）有限公司（即退任受託人的現行服務提供者）（均為「**退任受託人的服務提供者**」）；申請、變現要求及轉換要求應按下列地址發給新受託人：

東方匯理香港信託有限公司
香港金鐘道 88 號太古廣場第二期 29 樓

申請認購單位必須填妥申請表，以其他書面方式遞交申請將不獲接受。

B. 交易截止時間及估值時間的變更

從生效日期起，投資基金的交易截止時間將從緊接交易日之前的營業日香港時間下午 4 時改為下午 5 時，估值時間將由「估值日香港時間大約下午 4 時」改為「每個估值日最後收市的有關市場收市之時或基金經理不時決定的該營業日的其他時間」。

除上文所述外，本基金及其投資基金的交易程序並沒有其他變更。

C. 發售文件的其他修訂

投資基金的說明書須於生效日期及從該日起予以修訂，以便（除其他目的外）反映上文訂明的各項變更。

預期將對投資基金說明書作出的主要變更摘要如下：

- 所有對開曼群島的提述將予以刪除並以香港取代（以適用者為準）；
- 所有對退任受託人的提述將予以刪除並以新受託人取代（以適用者為準）；
- 核數師從開曼群島的羅兵咸永道會計師事務所（PricewaterhouseCoopers）改為香港的羅兵咸永道會計師事務所（PricewaterhouseCoopers）；
- 標題為「本基金的一般資料」一節將予以更新，以反映有關本基金及投資基金居籍的變更及委任新受託人的資料；
- 標題為「受託人」一節將予以更新，以反映有關新受託人及委任保管人的資料；
- 標題為「受託人的服務提供者」將予以刪除，所有對受託人的服務提供者的提述將予以刪除；
- 標題為「稅務及監管規定」一節將予以更新，(i) 刪除標題為「開曼群島」、「《開曼群島互惠基金法例》（**Cayman Islands Mutual Funds Law**）」有關開曼群島稅務披露資料的分節，(ii) 更新標題為「越南」分節下的越南稅務制度的披露資料，及 (iii) 修改標題為「反洗黑錢規例」分節，以移除有關開曼群島稅務的披露資料；
- 標題為「稅務及監管規定」一節之下標題為「美國《海外賬戶稅收合規法案》（「**FATCA**」）」分節將予以更新，以反映 **FATCA** 對居籍設於香港的單位信託基金的影響；
- 標題為「美國《海外賬戶稅收合規法案》（「**FATCA**」）風險」的風險因素將予以更新，以闡明基金經理須遵守個人資料保障原則，及《個人資料（私隱）條例》（香港法例第 468 章）訂明的要求及所有其他不時在香港規管個人資料使用的適用規例及規則；及
- 與交易程序及交易截止時間有關的披露資料將予以相應更新，以反映新的交易程序。

投資基金的產品資料概要亦須予以修訂，以反映受託人及居籍地的變更。

請注意，上述預期變更並非全部變更。本基金的說明書及投資基金的產品資料概要將予以修改以納入上述變更。

6. 上述變更的後果

請注意，須由本基金、投資基金或單位持有人支付的費用（例如現行的及最高的受託人費用和管理費）沒有變更，本基金及投資基金的交易安排（除本通知所述變更外）或本基金及投資基金的管理方式也沒有變更，單位持有人亦不會因上述變更而須支付任何種類的附加費用。

基金經理及新受託人將承擔就上述變更所招致的一切費用（包括編製信託契約的補充契約的費用，編製及印刷已修改發售文件的費用以及與上述各項有關的法律費用）。

7. 自動交換財務賬戶資料

為反映及披露自動交換資料標準（「自動交換資料」）的實施，說明書以第 2 補充文件的形式加入以下自動交換資料的相關資料。

經濟合作及發展組織（「經合組織」）於 2014 年 7 月公佈自動交換資料（「自動交換資料」）標準，要求政府每年從金融機構（「金融機構」）收集海外稅務居民的金融帳戶資料，以及與相關帳戶持有人的居住地所屬司法管轄區交換資料。香港於 2014 年 9 月的「稅務透明化及有效資料交換全球論壇」上表明支持實施新的自動交換資料標準，目標於 2018 年底前開始首項資料交換。

根據經合組織的自動交換資料準則（由多項文件組成，其中包括主管當局協定（「主管當局協定」）範本及共同匯報標準（「共同匯報標準」）），一家金融機構需進行盡職審查程序，以識別由申報司法管轄區（即就香港而言，因居於香港已與之訂立自動交換資料安排的自動交換資料夥伴司法管轄區而須納稅的非香港稅務居民）稅務居民持有的申報帳戶，並就此等相關帳戶收集申報資料。金融機構亦需以指定形式向稅務機關申報該等資料。收到金融機構的資料後，稅務機關將每年把相關資料與有關申報司法管轄區的稅務機關的對應資料進行交換。

為就於香港實施自動交換資料提供立法框架，香港政府在 2016 年 6 月 30 日宣佈提交 2016 年稅務（修訂，第三版）條例（「稅務修訂」），以修訂《稅務條例》（第 112 章）以納入自動交換資料標準的必要規定，包括主管當局協定的主要條文及共同匯報標準訂明的盡職審查要求。此外，香港稅務局於 2016 年 9 月 9 日公佈金融機構指引，協助其遵守共同匯報標準。

香港已經表明，僅在香港以雙邊基準簽署全面性避免雙重徵稅協議（「全面性避免雙重徵稅協議」）或稅務資料交換協定（「稅務資料交換協定」）的司法管轄區自動交換資料。為實行自動交換資料，香港稅務機關亦已簽署主管當局協定，列明根據自動交換資料標準與有關全面性協定／稅務資料交換協定夥伴的稅務機關轉移已收集資料的模式。

根據稅務修訂及有關指引，單位持有人（即金融帳戶持有人）的資料，包括但不限於其姓名、地址、稅務居民身份、帳戶詳情、帳戶結餘／價值及收入／銷售或贖回所得款項，或須向香港稅務機關申報，並與其稅務居住國所屬司法管轄區的相應稅務機關進行交換，條件是單位持有人須為與香港簽訂有效全面性避免雙重徵稅協議／稅務資料交換協定的司法管轄區之稅務居民。

單位持有人應就實施自動交換資料的可能稅務及其他後果諮詢其專業顧問。

說明書及投資基金的產品資料概要將相應地更新，以反映上述變更。最新的說明書、投資基金的產品資料概要、最新的本基金財務報告及信託契約（及任何補充契約）可於任何一日（星期六、

星期日及公眾假期除外) 正常營業時間內在基金經理的辦事處(地址為香港金鐘道 88 號太古廣場第一期 901-908 室)隨時免費索閱,副本可向基金經理索取。

如對上述各項有任何查詢,請按上述地址或致電(852) 2521 4231 聯絡基金經理。

此致

Amundi Hong Kong Limited

東方匯理資產管理香港有限公司謹啟

2017 年 4 月 11 日