

## 重要內容

倘若閣下對本通知的內容有任何疑問，應向閣下的股票經紀、銀行經理、律師、會計師及其他財務顧問諮詢獨立財務意見。

香港聯合交易所有限公司、香港中央結算有限公司及香港證券及期貨事務監察委員會對本通知的內容概不負責，對其準確性或完整性亦不發表任何聲明，並明確表示，概不對因本通知全部或任何部分內容而產生或因倚賴該等內容而引致的任何損失承擔任何責任。

## 未來資產 TIGER KOSPI 200 指數 ETF (「本基金」)

### 未來資產 TIGER ETF 系列 (「本信託基金」) 的子基金

(根據香港《證券及期貨條例》第571章第104條獲認可的香港單位信託基金)<sup>1</sup>

(股份代號: 2835)

#### 致單位持有人通告

尊敬的單位持有人:

根據本信託基金的信託契據(「**信託契據**」)第30.1條,受託人和管理人有權以補充契據按彼等認為適宜達到任何目的的方式及程度,就信託契據的條文進行修訂、變更或添加,前提是受託人須書面證明彼認為有關修訂、變更或添加(a)沒有對單位持有人的利益造成重大損害,沒有導致受託人或管理人免除承擔對單位持有人的任何大部分責任,亦不會增加本信託基金任何應付的成本及收費(補充契據所產生的成本、收費、費用及開支除外);或(b)屬必要之舉,以便能符合任何財政、法定或官方的規定(不論是否具法律效力);或(c)是為改正明顯錯誤而作出。因此,茲通知閣下,為符合證監會的規定,信託契據及本基金的基金說明書(「**基金說明書**」)將作如下變更。

除文義另有規定者外,本通知所用詞彙應具有現時基金說明書內所賦予的涵義。

#### 1. 「估值日」的釋義

“without the requirement for prior notice to the Holders of Units of such class or classes”一句應從信託契據第 1.1 條「估值日」釋義第(i)段中刪除,故「而毋須向有關類別或多個類別的單位持有人發出事先通知」一句亦應從基金說明書第 9 頁「估值日」釋義第(a)段中刪除,因此有關段落應分別重述如下:

信託契據:

“if in the opinion of the Manager it would for whatsoever reason it may in its absolute discretion thinks fit (including without prejudice to the generality of the foregoing any change in local, national, international, economic, political, financial or market conditions) be desirable in the interests of the Holders of Units of any class or classes so to determine, the Manager may determine that the Valuation Day shall fall on another day”.

<sup>1</sup>證券及期貨事務監察委員會(「證監會」)認可不等如對該計劃作出推介或認許,亦不是對該計劃的商業利弊或表現作出保證,更不代表該計劃適合所有投資者,或認許該計劃適合任何個別投資者或任何類別的投資者。

#### 基金說明書：

「倘管理人認為，基於任何理由（在不損及前述一般性原則下，包括地方、國家、國際、經濟、政治、金融或市場狀況的任何變動）而可能按其全權酌情權認為作出有關釐定符合任何類別或多個類別的單位持有人的利益，則管理人可能釐定其他日期為估值日」。

上述變動將導致在管理人釐定信託契據和基金說明書所指定者以外的任何日期為估值日下，單位持有人將會獲事先通知。

## 2. 借貸

信託契據第 14 條第一段“*at the last Valuation Point on the last Valuation Day for such Investment Fund before such borrowing is made*”一句應改為“*at the last Valuation Point on the latest Valuation Day for such Investment Fund*”，因此有關段落應重述如下：

*“Subject to any requisite consents from the competent authorities and any statutory requirements and restrictions for the time being in force and to the terms and conditions hereinafter provided the Trustee may at any time at the request of the Manager make and vary arrangements for the borrowing by the Trustee for the account of any Investment Fund of any currency for the purpose of enabling the Manager to realise Units of the class relating to such Investment Fund or to pay expenses relating to such Investment Fund or to acquire Investments for the relevant Investment Fund, provided that the principal amount for the time being of all borrowings hereunder shall not exceed, for an Investment Fund authorised pursuant to section 104 of the Securities and Futures Ordinance, an amount equal to 25 per cent. of the Net Asset Value of such Investment Fund at the last Valuation Point on the latest Valuation Day for such Investment Fund. For the purposes of or in connection with any such borrowing the following provisions shall apply:-”*

上述變動釐清管理人有持續責任將本基金的借貸維持在本基金資產淨值的 25% 以下。

## 3. 明確給予受託人或管理人的彌償

*“in any case in which the Trustee or the Manager (as the case may be) have failed to show the degree of diligence and care required of them by these provisions”*應從信託契據第 20.4 條中刪除，而對“*may be guilty*”的提述則應改為“*may be liable*”，因此有關條款應重述如下：

*“20.4 Any indemnity expressly given to the Trustee or to the Manager in this Deed is in addition to and without prejudice to any indemnity or right of contribution allowed by law and all the powers, privileges, rights and immunities expressly given to the Trustee or to the Manager are in addition to and without prejudice to any powers, privileges, rights and immunities granted to the Trustee or to the Manager by law, provided that nothing in any of the provisions of this Deed shall exempt them from or indemnify them against any liability for breach of trust or any liability which by virtue of any rule of law would otherwise attach to them in respect of any fraud, wilful default or negligence of which they may be liable in relation to their duties and neither the Trustee nor the Manager may be indemnified against such liability by Holders or at Holders' expense”.*

由於上述變動，信託契據任何條文概不會豁免受託人或管理人遵守彼等須承擔的任何信託違約責任，或豁免彼等就履行職責時可能產生的任何欺詐、蓄意違約或疏忽而根據任何法律規則須承擔的任何責任以及獲得彌償，亦不可由持有人或由持有人自費彌償受託人或管理人就此承擔的責任，而不論受託人或管理人（視情況而定）是否未能顯示彼等須具備的盡職及謹慎程度。

#### 4. 受託人安全保管本信託基金資產的責任

第(c)段，即“any nominee, custodian, joint custodian, sub-custodian, portfolio manager, futures commission merchant, broker, prime broker, intermediary, financial institution or any other party appointed by the Trustee upon instruction of the Manager or in circumstances where it is necessary to appoint such appointee and the Trustee has no discretion in the choice of such appointee or where the Trustee is prohibited by applicable law or regulation to hold the Investment concerned”應從信託契據第21.1條中全部刪除，因此第21.1條應重述如下：

“21.1 The Trustee shall be responsible for the safe-keeping of the Investments forming part of the Trust Fund in accordance with these provisions and such Investments shall be dealt with as the Trustee may think proper for the purpose of providing for the safe keeping thereof. The Trustee: -

21.1.1 shall exercise reasonable skill, care and diligence in the selection, appointment and monitoring of any agent, nominee, custodian or joint custodian appointed by the Trustee to hold any Investments or other property of the Trust (each a "Correspondent");

21.1.2 shall be responsible during the term of appointment of each Correspondent for satisfying itself as to the ongoing suitability of such Correspondent to provide services to the Trust, having regard to the market or markets for which such Correspondent is appointed;

21.1.3 shall use reasonable endeavours to recover any loss of Investments or other property of the Trust arising from any default of a Correspondent.

Notwithstanding the above or anything contained in this Deed, the Trustee shall not incur any liability in respect of or be responsible for losses to the Trust Fund incurred through any act or omission or insolvency of (a) Euro-clear Clearing System Limited, Cedel, S.A. or any other depositary, institution or clearing system with which any Investment may be deposited or (b) any person as provided in Clause 14.6”.

由於上述變動，受託人可能須就受託人委任的任何代名人、託管人、共同託管人、分託管人、投資組合經理、期貨委託商、經紀、主要經紀、中介人、財務機構或任何其他人士的任何作為、不作為或無償債能力而導致信託基金（定義見信託契據）產生的虧損承擔責任或負責。

#### 5. 受託人費用

基金說明書第46頁「第二部分—有關未來資產 TIGER KOSPI 200 指數 ETF 的資料」項下「費用及收費」一節中「受託人費用」一節第一段修訂如下：

「受託人有權收取每年收費率最高為 TIGER KOSPI 200 指數 ETF 資產淨值 1% 的受託人費用。受託人每月收取 TIGER KOSPI 200 指數 ETF 資產淨值受託人費用，到期後支付，並按日累計，以及於各交易日按 TIGER KOSPI 200 指數 ETF 資產淨值收費率計算：倘資產淨值為 200,000,000 美元或以下為 0.12%；倘資產淨值為 200,000,000 美元至 500,000,000 美元為 0.08%；及倘資產淨值為 500,000,000 美元以上，則為 0.06%，惟每月需支付最低固定費用 6,000 美元。此等費用乃以 TIGER KOSPI 200 指數 ETF 的資產支付」。

因此，產品資料概要「基金持續繳付的費用」一節中「受託人費用」將修訂如下：

「每年最高 0.12%（每月最少 46,800 港元）」。

上述變動旨在更清楚地說明本基金適用的受託人費用。

## 6. 其他變動

信託契據及基金說明書中若干排印錯誤亦已更正。

已加入上述變動的補充信託契據副本可於我們的公司辦事處索取查閱，地址為香港皇后大道東一號太古廣場三座 15 樓。

上述若干變動亦將載入經修訂基金說明書，該基金說明書將在公司網站 [www.tigeretf.com.hk](http://www.tigeretf.com.hk)<sup>2</sup>以及香港交易及結算所有限公司網站 [www.hkex.com.hk](http://www.hkex.com.hk) 登載。

若閣下就上述內容有任何疑問，請於辦公時間與我們聯絡，電話(852) 2295 1500。

吾等對本通知所載資料的準確性負責。

未來資產環球投資(香港)有限公司

2012年1月10日

---

<sup>2</sup> 該網站未經證監會審閱，當中可能載有未獲認可銷售予香港公眾及並非提供予香港投資者的基金資料。