

柏瑞證券投資信託股份有限公司 函

地址：台北市民權東路二段 144 號 10 樓
聯絡方式：02-25167883

受文者：如行文單位

發文日期：中華民國 109 年 9 月 29 日
發文字號：(109)柏信字第 1090000364 號
速別：
密等及解密條件或保密期限：
附件：

主旨：茲通知本公司總代理之「柏瑞環球基金-柏瑞印度股票基金」(下稱「本
基金」)之淨值計算錯誤及補償事宜，詳後說明，請 查照。

說明：

一、本公司於 2020 年 9 月 28 日接獲境外基金機構通知，本基金發生淨值計算
錯誤之情事，其受影響期間及後續補償說明如下：

(一) 受影響基金：柏瑞環球基金-柏瑞印度股票基金 A，明細如下：

基金代碼	ISIN CODE	基金中文名稱	基金英文名稱
AIEQA	IE00B0JY6M65	柏瑞環球基金-柏瑞印度 股票基金 A	PineBridge Global Funds-PineBridge India Equity Fund Class A

(二) 受影響區間: 2019 年 5 月 31 日至 2020 年 2 月 27 日之區間共 55 個營
業日(下稱「受影響日」)，淨值前後更正對照表如附件一。

(三) 本事件係肇因於本基金之行政代理機構 State Street Fund Services
(Ireland) Limited(下稱「道富」)就印度資本利得稅(CGT)應計部
分於基金淨值評價程序中之計算處理不正確，導致淨值於受影響日
發生計算錯誤，致每單位淨值調整約 0.5%~0.6%，已超過基金註冊
地愛爾蘭法規所定之可容忍範圍。就本件淨值計算錯誤事宜，境外
基金機構已於 109 年 9 月 3 日(愛爾蘭時間)向基金註冊地主管機
關愛爾蘭中央銀行申報。本公司就前述事項亦已依法完成公告並向
金融監督管理委員會申報。

(四) 補償措施：除已於 2020 年 6 月 19 日更正該等錯誤外，境外基金機構
並責成道富就本基金過往的處理程序進行了全面性之檢視，道富同
意，將依據基金註冊地愛爾蘭之法規，對於前開於受影響日進行交易

之基金單位持有人進行補償，且將補償本基金與該等受影響之基金單位持有人。有關該等淨值錯誤作業之所有成本亦將由道富負責補償。境外基金機構偕同道富已對該受影響之銷售機構，於2020年9月25日進行補償作業，以確保投資人之權益。

二、本公司將依境外基金機構之補償措施辦理，即按有利於投資人之方式，對於投資人在受影響日當日有交易者，後續處理措施如下：

(一) 對於受影響日淨值遭高估當日辦理申購或轉入之所有投資人，將依更正前後之單位數差額，補回至投資人帳戶內。

(二) 對於受影響日淨值當日遭高估辦理買回或轉出之所有投資人：買回款計算對投資人有利，不做調整。

三、已於109年9月29日完成後續補償作業如附件。

四、對於此事造成 貴公司之困擾謹此致歉，如 貴公司有任何問題或需進一步說明之處，請不吝與本公司投資顧問或致電客服專線0800-036-366聯絡。

正本：南山人壽保險股份有限公司、華南商業銀行、京城商業銀行、日盛國際商業銀行、國泰世華商業銀行、中國信託商業銀行、臺灣新光商業銀行、永豐金證券股份有限公司、元大證券股份有限公司、核聚證券投資顧問股份有限公司、中國人壽保險股份有限公司、統一綜合證券股份有限公司

總經理 董俊男

AIEQA 柏瑞環球基金-柏瑞印度股票基金A IE00B0JY6M65		
日期	更改前淨值	更改後淨值
20190531	54.7880	54.5144
20190930	52.2268	51.9671
20191211	52.7673	52.5047
20191212	52.9581	52.6935
20191213	53.2326	52.9647
20191216	53.1083	52.8294
20191217	53.3094	53.0166
20191218	53.3835	53.0867
20191219	53.3529	53.0531
20191220	53.2531	52.9635
20191223	53.2386	52.9430
20191224	53.1944	52.8999
20191227	53.2942	53.0070
20191230	53.4442	53.1581
20191231	53.2229	52.9410
20200102	53.7858	53.4970
20200103	53.4701	53.1783
20200106	52.6547	52.3734
20200107	53.2160	52.9117
20200108	53.3625	53.0612
20200109	54.1811	53.8730
20200110	54.7293	54.4121
20200113	55.2904	54.9581
20200114	55.4220	55.0915
20200115	55.6600	55.3316
20200116	55.7552	55.4192
20200117	55.7724	55.4404
20200120	55.0544	54.7586
20200121	54.8878	54.5917
20200122	54.6746	54.3856
20200123	54.8910	54.5935
20200124	55.0554	54.7476
20200127	54.9188	54.6239
20200128	54.9360	54.6361
20200129	55.4361	55.1275
20200130	54.8761	54.5946
20200131	54.8902	54.5949
20200203	54.7011	54.4217
20200204	55.4791	55.1829
20200205	55.6729	55.3931
20200206	56.0287	55.7436
20200207	56.1916	55.9115
20200210	56.2151	55.9280
20200211	56.3074	56.0124
20200212	56.2920	55.9874
20200213	56.4885	56.1827
20200214	56.1607	55.8592
20200217	55.7933	55.4886
20200218	55.4943	55.1887
20200219	55.9154	55.6154
20200220	55.7839	55.4901
20200224	54.8750	54.5883
20200225	54.6425	54.3513
20200226	54.5405	54.2617
20200227	54.8198	54.5416

戶名: 京城商業銀行 (指託專戶)

A/C No.: 4236468

交易種類	交易日期	基金代碼	基金名稱	幣別	淨值	交易單位數	交易金額	Revised NAV	估算新的單位數	單位數差數	應回補單位數	換算成美金
申購	20190930	AIEQA	柏瑞印度股票基金A	USD	52.2268	27.322	1,426.93	51.9671	27.458	0.136	0.136	7.07
申購	20191213	AIEQA	柏瑞印度股票基金A	USD	53.2326	9.951	529.74	52.9647	10.002	0.051	0.051	2.70
申購	20191218	AIEQA	柏瑞印度股票基金A	USD	53.3835	23.002	1,227.95	53.0867	23.131	0.129	0.129	6.85
申購	20191223	AIEQA	柏瑞印度股票基金A	USD	53.2386	12.447	662.68	52.9430	12.517	0.070	0.070	3.71
申購	20191230	AIEQA	柏瑞印度股票基金A	USD	53.4442	27.401	1,464.45	53.1581	27.549	0.148	0.148	7.87
申購	20200103	AIEQA	柏瑞印度股票基金A	USD	53.4701	13.698	732.46	53.1783	13.774	0.076	0.076	4.04
申購	20200108	AIEQA	柏瑞印度股票基金A	USD	53.3625	12.462	665.00	53.0612	12.533	0.071	0.071	3.77
申購	20200113	AIEQA	柏瑞印度股票基金A	USD	55.2904	9.660	534.10	54.9581	9.718	0.058	0.058	3.19
申購	20200120	AIEQA	柏瑞印度股票基金A	USD	55.0544	25.457	1,401.52	54.7586	25.595	0.138	0.138	7.56
申購	20200130	AIEQA	柏瑞印度股票基金A	USD	54.8761	38.549	2,115.44	54.5946	38.748	0.199	0.199	10.86
申購	20200203	AIEQA	柏瑞印度股票基金A	USD	54.7011	13.347	730.10	54.4217	13.416	0.069	0.069	3.75
申購	20200210	AIEQA	柏瑞印度股票基金A	USD	56.2151	11.834	665.24	55.9280	11.895	0.061	0.061	3.41
申購	20200213	AIEQA	柏瑞印度股票基金A	USD	56.4885	9.441	533.32	56.1827	9.493	0.052	0.052	2.92
申購	20200218	AIEQA	柏瑞印度股票基金A	USD	55.4943	25.157	1,396.06	55.1887	25.296	0.139	0.139	7.67
申購	20200224	AIEQA	柏瑞印度股票基金A	USD	54.8750	11.959	656.24	54.5883	12.022	0.063	0.063	3.44
Total						271.687			273.147	1.460		78.81

King's Town Bank
4F No 506
Sec 1
Shi-Men Rd
Tainan
TAIWAN

Dear Investor,

PineBridge India Equity Fund – Incorrect calculation of Capital Gain Tax

At PineBridge, we are committed to delivering excellence and working in the best interest of our clients. Regrettably, on this occasion we are writing to advise you, that it has come to our attention that the Administrative Agent, State Street Fund Services (Ireland) Limited, of the PineBridge India Equity fund (Sub-Fund) in which you are invested, incorrectly calculated a Capital Gains Tax (CGT) accrual.

Overview of the Issue

The CGT accrual was incorrectly applied and as a result, the Sub-Fund accrued for a lower CGT figure than should have been reflected in its net asset value. On a number of occasions the error was material in size (greater than 50bps) and a number of subscription, redemption and switch trades made during this period, from April 1 2018 to June 18 2020, were affected accordingly.

When was the error identified and corrected?

The incorrect calculation was identified by the Administrative Agent during the implementation of a new system to calculate CGT. The incorrect accrual has been rectified since June 19, 2020 and the Administrative Agent has since installed error-mitigating internal controls to prevent a reoccurrence.

What is the impact to my investment?

The value of the Sub-Fund was corrected. Where any subscriptions, transfers or redemptions did take place during the period of the material misallocation, the transactions were re-calculated and the resulting differences form the below compensation amounts.

What compensation is available?

In accordance with applicable regulatory and industry requirements, you will be compensated for the trades affected by materiality made by you during the period from April 1 2018 to June 18 2020. The Administrative Agent has calculated the compensation for the affected subscription, redemption and switch trades based on what the Sub-Fund's net asset value should have been, had the allocation of CGT been carried out correctly.

The amount of compensation that will be wired to your bank account, relating to your affected trades, is 78.81 USD. The required transactions will be processed on or before 30 September 2020.

If you have any further questions please contact your client relations representative, local office or seek independent financial advice.

Unitholders resident in Europe/UK; please contact PineBridge Investments Ireland Limited, 4th Floor, The Observatory Building, 7-11 Sir John Rogerson's Quay, Dublin 2, Ireland Tel: +353 1 697 3919.

Unitholders resident in Hong Kong; please contact PineBridge Investments Asia Limited, Level 31, Three Pacific Place, 1 Queen's Road East, Hong Kong Tel: +852 3970 3938.

Unitholders in Singapore; please contact PineBridge Investments Singapore Limited, One George Street, 1 George Street, Unit 21-06, Singapore 049145, Tel: 65 6571 9360.

Unitholders in Taiwan; please contact PineBridge Investments Management Taiwan Limited, 10F, 144 Minchuan E. Road, Sec. 2, Taipei 104, Taiwan Tel: +886 800 036 366.

Sincerely,



For and on behalf of PineBridge Investments Ireland Limited