

富蘭克林證券投資顧問股份有限公司 函

地址：台北市忠孝東路四段 87 號 8 樓

聯絡方式：02-2781-0088

受文者：上海商業儲蓄銀行股份有限公司

發文日期：中華民國 109 年 12 月 22 日

發文字號：(109)富字第 12-062 號

速別：

密等及解密條件或保密期限：

附件：共一件



主旨：本公司總代理之富蘭克林坦伯頓全球投資系列-印度基金之淨值計算錯誤通知。

說明：

- 一、謹通知富蘭克林坦伯頓全球投資系列-印度基金於 2020 年 3 月 10 日至 2020 年 7 月 3 日發生基金淨值錯誤之情形，主要原因是 3 月初新冠疫情致市場發生劇烈波動時，印度股票資本利得稅應計稅額未隨著印度股票價格大幅下跌做即時性適當調整，因此造成資本利得應計稅額超額計算，致印度基金於上述期間之淨資產價值被低估。
- 二、富蘭克林坦伯頓基金集團將針對前揭基金淨值計價錯誤期間曾進行贖回或轉出交易之投資人，予以提供額外的基金單位數或款項支付以進行補償，境外基金機構以股東通知信方式通知該期間受影響的股東，並於 12 月 22 日起對個別股東進行額外基金單位數補償或將補償款項直接匯入客戶(或銷售機構)的銀行帳戶中。
- 三、附件：股東通知信函。

正本：上海商業儲蓄銀行股份有限公司

副本：

董事長 嚴守白

2020年12月22日

親愛的股東：

印度基金基金淨值錯誤

謹通知富蘭克林坦伯頓全球投資系列基金—印度基金（FTIF—Franklin India Fund，以下簡稱本基金）有關基金股份淨資產價值的計算從2020年3月10日至2020年7月3日期間發生錯誤，因此您的交易指示於評價日是以不正確的價格處理。

每股淨資產價值(NAV)計價錯誤於2020年10月2日被發現，係因印度資本利得稅應計稅額未隨著印度股票價格大幅同步下跌做適當的調整，造成資本利得應計稅額超額計算，導致重大影響印度基金於上述期間之淨資產價值。

針對此事件我們的行動

我們已評估此計價錯誤對本基金以及所有受到此事件影響股東的財務面衝擊。我們也確保本基金以及受到影響的股東(包括您在內)的補償措施，是依據盧森堡金融監督處指令2002-77 (CSSF Circular 2002-77)的規定辦理。

由於您在上述期間曾於本基金進行贖回／轉出交易，此等交易是以低估的基金淨值結算，我們將於近期內以額外的基金單位數補償此價差。

富蘭克林坦伯頓集團將承擔因錯誤修正所關聯之所有成本，我們也很抱歉此事件所帶來的任何不便。

需要更多資訊？

倘若您對有關本通知信所提及之任何事項需要進一步資訊，富蘭克林坦伯頓客戶服務團隊很樂意為您解答。若您需要投資建議，敬請不吝聯絡您的理財顧問。

誠摯地，

謹代表富蘭克林坦伯頓全球投資系列基金，
Gillet Steave



FRANKLIN TEMPLETON INVESTMENT FUNDS
Société d'investissement à capital variable
8A, rue Albert Borschette, L-1246 Luxembourg
B.P. 169, L-2011 Luxembourg
Tel. (352) 46 66 67-1
Fax (352) 46 66 76
E-mail: lucs@franklintempleton.com
www.franklintempleton.lu

22 December 2020

Dear Shareholder,

Incorrect share price in the Franklin India Fund

We would like to let you know that the Franklin Templeton Investment Funds – Franklin India Fund (“the Fund”) have published an incorrect Net Asset Value (“NAV”) per share from March 10th, 2020 to July 3rd, 2020. As a result of this, the instructions received from you during that time were processed with an incorrect price.

The issue with NAV per share was discovered on October 2nd, 2020 and was caused by lack of adjustments of the India capital gains tax accrual that was not in line with the significant falling of the value of Indian equity securities. This caused an over-accrual of capital gains tax for the above-mentioned period thereby materially affecting the NAV price of the Fund

Our actions to address the issue

We have assessed the financial impact of this pricing error to the Fund and to all shareholders affected by this issue. We have also ensured that the Fund and impacted shareholders including you, are compensated in accordance with Luxembourg's Regulations and in particular with CSSF Circular 2002/77.

As you redeemed/switched out shares in the Fund during the above-mentioned period, the NAV per share price you received was undervalued. We will therefore compensate you for this difference by crediting the shares differential onto your account.

All costs associated with the correction of this error will be borne by Franklin Templeton and we would like to apologize for any inconvenience caused by this issue.

Need more information?

If you require further information about the content of this letter, your dedicated Franklin Templeton Client Services Team will be happy to help you. If you need advice about your investment, please speak to a financial advisor

Best Regards,

On behalf of Franklin Templeton Investment Funds,
Gillet Steave
Local Manager