

IMPORTANT: This letter is important and requires your immediate attention. If you have any questions about the content of this letter, you should seek independent professional advice.

AllianceBernstein (Luxembourg) S.à r.l.
Société à responsabilité limitée
2-4, rue Eugène Ruppert
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R.C.S. Luxembourg B 34 405

Acting in its own name but on behalf of

AB FCP I
Fonds Commun de Placement
R.C.S. Luxembourg: K217

Notice to Shareholders of AB FCP I
AB FCP I – American Income Portfolio
AB FCP I – Asia Ex-Japan Equity Portfolio
AB FCP I – China Low Volatility Equity Portfolio
AB FCP I – Dynamic Diversified Portfolio
AB FCP I – Emerging Markets Debt Portfolio
AB FCP I – Emerging Markets Growth Portfolio
AB FCP I – European Income Portfolio
AB FCP I – Global Equity Blend Portfolio
AB FCP I – Global High Yield Portfolio
AB FCP I – Global Value Portfolio
AB FCP I – Japan Strategic Value Portfolio
AB FCP I – Mortgage Income Portfolio
AB FCP I – Short Duration Bond Portfolio
AB FCP I – Sustainable US Thematic Portfolio

Split of certain share classes within certain portfolios of AB FCP I

3 June 2021

Unless otherwise indicated, all capitalised terms shall have the same meaning as otherwise described in the Prospectus.

Dear Valued Shareholders:

The purpose of this letter is to inform you that the board of managers (the “**Board**”) of AllianceBernstein (Luxembourg) S.à r.l., which acts as management company (the “**Management Company**”) of AB FCP I, a mutual investment fund (*fonds commun de placement*) organized under the laws of the Grand Duchy of Luxembourg (the “**Fund**”) has resolved to split certain share classes of the below-referenced portfolios of the Fund (each, a “**Portfolio**”) as outlined in Appendix A. In conjunction with and as a prerequisite for the Share Class Split, the Board will update the Fund’s Management Regulations.

For the avoidance of doubt and as further outlined below, the Share Class Split (as defined below) will have no material adverse impact on Shareholders or their investment experience. Consequently no action is required for Shareholders who wish to maintain their current investment and currency exposure.

1. Share Class Split

The purpose of the split (the “**Share Class Split**”) is to distinguish the Other Offered Currency Share Classes (the “**OOC Share Classes**”) from the share classes subscribed in the base currency of a respective Portfolio as well as to provide Shareholders in the OOC Share Classes additional benefits such as (i) a

NAV in the Shareholders' investment currency that is no longer linked to the base currency share class NAV, and (ii) the Share Class Split will provide, *inter alia*, operational benefits and efficiencies for some Shareholders' data providers.

On **15 July 2021** (the "**Effective Date**"), the Board will restructure each base currency share class (which includes the OOC Share Classes) into multiple share classes through a split. As a result of the Share Class Split, in addition to the base currency share class of a Portfolio, each OOC Share Class will now become a distinct share class denominated in the relevant offered currency as further described in detail in the Prospectus (the "**Denominated Share Classes**").

Accordingly, Denominated Share Classes will have identical characteristics to the former corresponding OOC Share Classes including (i) the same ISIN, (ii) the same share class currency, (iii) payments will continue to be made in the Shareholder currency, and (iv) the NAV per Share will be calculated in the relevant currency rather than calculated using the prevailing foreign exchange spot rate from the base currency.

2. Details of the Share Class Split

The Board can confirm the following:

- when completing the Share Class Split, there will be no movement, transfer, or liquidation of any underlying investments.
- when completing the Share Class Split, there will be no subscription, redemption, or exchange of any Shares of the Portfolios.
- before, during, and after the Share Class Split, Shareholders in an OOC Share Class (and subsequently in the corresponding Denominated Share Class) will maintain identical exposure to the underlying assets and the same rights to the pro rata portion of the undivided pool of assets of the relevant Portfolio.
- before, during, and after the Share Class Split, Shareholders in an OOC Share Class (and subsequently the corresponding Denominated Share Class) will maintain identical currency exposure.
- all characteristics of the OOC Share Class will be retained in the corresponding Denominated Share Class including such features as fees, ISINs, currency, and frequency of distributions, if any.

For the avoidance of doubt, the Board can confirm that the Share Class Split will have no negative impact on any rights of the Shareholders who will hold on the Effective Date the same number of Shares.

3. Background on OOC Share Classes

For background, the OOC Share Classes are share classes of a Portfolio created to facilitate investment in the base currency share class in a different currency. To ease the reconciliation of OOC Share Classes investments, ISINs have been issued for OOC Share Classes even if they are not distinct share classes.

When a Shareholder subscribed in an OOC Share Class, the subscription is automatically converted into the currency of the base currency share class at the prevailing foreign exchange spot rate. All payments (including redemption proceeds and distributions, if any) are made in the relevant currency of the OOC Share Class. These payments are based on the NAV calculated in the base currency and then converted into the currency of the OOC Share Class at the prevailing foreign exchange spot rate on the day of the transaction.

4. Amendment to the Management Regulations

In order to be in a position to decide the Share Class Split, section 19) of the Fund's Management Regulations shall be amended as follows:

- update of the fifth paragraph:

The Management Company may similarly decide to dissolve any Portfolio or Class without terminating the Fund where the value of the net assets of any Portfolio or that Class has decreased to an amount determined by the Management Company to be the minimum level for the Portfolio or Class to be operated in an economically efficient manner, if it is deemed by the Board of Managers of the Management Company to be in the best interests of the Shareholders or in case of a significant change of the economic or political situation. In such event it shall refund to the holders of Shares of the Classes concerned the full net asset value of such Classes. Such action shall be publicized by the Management Company in the same manner as the dissolution of the Fund and the proceeds of the refund which cannot be distributed to the persons entitled thereto shall be deposited with the *Caisse de Consignation* in Luxembourg within nine months following the decision of the Board of Managers of the Management Company to dissolve the Portfolio or Class.

- addition of the following paragraph after the updated fifth paragraph:

In the circumstances provided in the paragraph above, the Board of Managers of the Management Company may also decide to split a Share Class into different Share Classes or consolidate several Share Classes into one Share Class. If such a decision is taken by the Board of Managers of the Management Company, Shareholders will be informed by a 30 days prior notice if they are materially impacted by the restructuring.

The effective date of the above-mentioned changes is **5 July 2021**.

5. Tax Implications

The Share Class Split will not be subject to any taxation in Luxembourg.

The Share Class Split will have no Hong Kong profits tax implications to the Portfolios. Shareholders should note that if the Share Class Split, for the purposes of Hong Kong regulation, results in a disposal of the Shares in the Portfolios for tax purposes, any gains derived may be subject to tax. Generally, Shareholders will not be liable to Hong Kong profits tax on gains realized on the disposal of Shares, except where the acquisition and disposal of Shares are or form part of a trade, profession or business carried on in Hong Kong and such gains arise in or are derived from Hong Kong.

Shareholders may however be subject to taxation in their tax domiciles or other jurisdictions where they pay taxes. As tax laws differ widely from country to country, we recommend that you consult your tax advisers as to the tax implications of the Share Class Split specific to your individual case.

6. Shareholder's Rights

Shareholders should note that the Portfolios will continue to accept subscription, redemption and exchange orders until the cut-off point on the Effective Date.

The Share Class Split will not affect the dealing practice of Shareholders in an OOC Share Class (and subsequently the corresponding Denominated Share Class). However, after the Share Class Split, Shareholders in a Denominated Share Class will be investing in a distinct share class from the base currency share class. As such, should a Shareholder in a Denominated Share Class wish to exchange his investment for Shares in the base currency share class after the Effective Date, such exchange will be treated as a conversion of Shares into a different share class.

For Shareholders who choose to proceed with the Share Class Split, no action will be required. However, if you do not wish to participate in the Share Class Split, you may (i) elect to maintain your investments in the base currency of the relevant share class (ii) request the exchange of your Shares free of charge for

the same share class of the portfolio for an equivalent share/unit class of another AB-sponsored fund authorized by the SFC in Hong Kong¹ and available for retail distribution through an AB authorized distributor in Hong Kong; or (iii) redeem your Shares in the Portfolios free of charge (but subject to any contingent deferred sales charge, if applicable to your Shares) until the cut-off point on the Effective Date. For the avoidance of doubt, any fees charged by the distributors may still apply.

* * *

Availability of documents

Copies of the Prospectus, Additional Information for Hong Kong Investors and Product Key Facts Statements of the Portfolios may be obtained upon request, free of charge, by contacting your financial adviser, AllianceBernstein Investor Services service center or AllianceBernstein Hong Kong Limited under "Contact information" below.

Contact information

How to get more information. If you have questions about the Share Class Split, please contact your financial adviser or a client service analyst at an AllianceBernstein Investor Services service center:

Europe/Middle East +800 2263 8637 or +352 46 39 36 151 (9:00 a.m. to 6:00 p.m. CET).

Asia-Pacific +800 2263 8637 or +65 62 30 2600 (9:00 a.m. to 6:00 p.m. SGT).

Americas +800 2263 8637 or +800 947 2898 or +1 212 823 7061 (8:30 a.m. to 5:00 p.m. US EST).

More details on the Share Class Split are available on request from the Hong Kong Representative. Please contact AllianceBernstein Hong Kong Limited (as the Hong Kong Representative of the Fund) of 39th Floor, One Island East, Taikoo Place, 18 Westlands Roads, Quarry Bay, Hong Kong, or at +852 2918 7888.

The Board accepts responsibility for the accuracy of the contents of this letter.

Yours sincerely,

The Board of Managers of AllianceBernstein (Luxembourg) S.à r.l.

¹ SFC authorization is not a recommendation or endorsement of a fund nor does it guarantee the commercial merits of the fund or its performance. It does not mean the fund is suitable for all investors nor is it an endorsement of its suitability for any particular investor or class of investors.

APPENDIX A

Portfolio	Share Class	Currency	ISIN	CUSIP
AMERICAN INCOME PORTFOLIO	A2	SGD	LU0289924598	
AMERICAN INCOME PORTFOLIO	A2	HKD	LU0417102927	
AMERICAN INCOME PORTFOLIO	A	EUR	LU0232525039	L0166Q638
AMERICAN INCOME PORTFOLIO	A2	EUR	LU0232525203	
AMERICAN INCOME PORTFOLIO	AA	HKD	LU1069345178	
AMERICAN INCOME PORTFOLIO	AT	EUR	LU0328307227	
AMERICAN INCOME PORTFOLIO	AT	SGD	LU0289924671	
AMERICAN INCOME PORTFOLIO	AT	HKD	LU0417103065	L5528P293
AMERICAN INCOME PORTFOLIO	B2	HKD	LU0417104899	
AMERICAN INCOME PORTFOLIO	BT	EUR	LU0328307490	
AMERICAN INCOME PORTFOLIO	BT	HKD	LU0417105193	
AMERICAN INCOME PORTFOLIO	C	EUR	LU0232526359	
AMERICAN INCOME PORTFOLIO	C2	EUR	LU0232526433	
AMERICAN INCOME PORTFOLIO	I2	SGD	LU0289925488	
AMERICAN INCOME PORTFOLIO	I2	HKD	LU1309712963	
AMERICAN INCOME PORTFOLIO	I	EUR	LU0232526789	L1833Z225
AMERICAN INCOME PORTFOLIO	IT	SGD	LU1309713938	
AMERICAN INCOME PORTFOLIO	IT	HKD	LU0897863048	
AMERICAN INCOME PORTFOLIO	I2	EUR	LU0249548461	
AMERICAN INCOME PORTFOLIO	WT	HKD	LU1747734751	
ASIA EX-JAPAN EQUITY PORTFOLIO	A	EUR	LU0469266505	
ASIA EX-JAPAN EQUITY PORTFOLIO	A	HKD	LU0469268204	
ASIA EX-JAPAN EQUITY PORTFOLIO	AD	EUR	LU0469268543	
ASIA EX-JAPAN EQUITY PORTFOLIO	AD	HKD	LU0469268626	
ASIA EX-JAPAN EQUITY PORTFOLIO	BD	HKD	LU0469269780	
ASIA EX-JAPAN EQUITY PORTFOLIO	C	EUR	LU0469270010	
ASIA EX-JAPAN EQUITY PORTFOLIO	I	EUR	LU0469270952	
CHINA LOW VOLATILITY EQUITY PORTFOLIO	A	EUR	LU0253245798	
CHINA LOW VOLATILITY EQUITY PORTFOLIO	A	HKD	LU0453505256	
CHINA LOW VOLATILITY EQUITY PORTFOLIO	AD	HKD	LU1069347208	
CHINA LOW VOLATILITY EQUITY PORTFOLIO	B	EUR	LU0253245285	
CHINA LOW VOLATILITY EQUITY PORTFOLIO	C	EUR	LU0277861208	
CHINA LOW VOLATILITY EQUITY PORTFOLIO	I	EUR	LU0253246259	
DYNAMIC DIVERSIFIED PORTFOLIO	AX	EUR	LU0232531433	
DYNAMIC DIVERSIFIED PORTFOLIO	A	EUR	LU0592679061	
DYNAMIC DIVERSIFIED PORTFOLIO	C	EUR	LU0592679905	
EMERGING MARKETS DEBT PORTFOLIO	A2	HKD	LU0453504523	

Portfolio	Share Class	Currency	ISIN	CUSIP
EMERGING MARKETS DEBT PORTFOLIO	A	EUR	LU0246608854	
EMERGING MARKETS DEBT PORTFOLIO	A2	EUR	LU0246603467	
EMERGING MARKETS DEBT PORTFOLIO	AA	HKD	LU1069346143	
EMERGING MARKETS DEBT PORTFOLIO	AT	EUR	LU0474134607	
EMERGING MARKETS DEBT PORTFOLIO	AT	HKD	LU0453504796	
EMERGING MARKETS DEBT PORTFOLIO	B2	HKD	LU0453504879	
EMERGING MARKETS DEBT PORTFOLIO	B2	EUR	LU0246609407	
EMERGING MARKETS DEBT PORTFOLIO	BT	HKD	LU0453504952	
EMERGING MARKETS DEBT PORTFOLIO	C	EUR	LU0246609316	
EMERGING MARKETS DEBT PORTFOLIO	C2	EUR	LU0246603897	
EMERGING MARKETS DEBT PORTFOLIO	I2	EUR	LU0249553206	
EMERGING MARKETS GROWTH PORTFOLIO	A	EUR	LU0232528306	
EMERGING MARKETS GROWTH PORTFOLIO	A	SGD	LU0289936097	
EMERGING MARKETS GROWTH PORTFOLIO	A	HKD	LU0453505090	
EMERGING MARKETS GROWTH PORTFOLIO	C	EUR	LU0232575133	
EMERGING MARKETS GROWTH PORTFOLIO	I	EUR	LU0232528728	
EUROPEAN INCOME PORTFOLIO	A	USD	LU0232529882	L00215639
EUROPEAN INCOME PORTFOLIO	A2	USD	LU0232529965	L00215704
EUROPEAN INCOME PORTFOLIO	AT	USD	LU0270547655	L0167U463
EUROPEAN INCOME PORTFOLIO	B	USD	LU0232530203	L00215647
EUROPEAN INCOME PORTFOLIO	B2	USD	LU0232530468	L00215688
EUROPEAN INCOME PORTFOLIO	BT	USD	LU0270548117	L0167U471
EUROPEAN INCOME PORTFOLIO	C	USD	LU0232530625	L00215654
EUROPEAN INCOME PORTFOLIO	C2	USD	LU0232530898	L00215720
EUROPEAN INCOME PORTFOLIO	I2	USD	LU0249550012	L0167V537
GLOBAL EQUITY BLEND PORTFOLIO	A	EUR	LU0232549211	
GLOBAL EQUITY BLEND PORTFOLIO	C	EUR	LU0232550730	
GLOBAL HIGH YIELD PORTFOLIO	A2	SGD	LU0289962259	L5528P871
GLOBAL HIGH YIELD PORTFOLIO	A2	HKD	LU0417103495	L5528P863
GLOBAL HIGH YIELD PORTFOLIO	A	EUR	LU0232559442	
GLOBAL HIGH YIELD PORTFOLIO	A2	EUR	LU0232560531	L5528P855
GLOBAL HIGH YIELD PORTFOLIO	AA	HKD	LU1069345681	
GLOBAL HIGH YIELD PORTFOLIO	AT	EUR	LU0328307730	
GLOBAL HIGH YIELD PORTFOLIO	AT	SGD	LU0289962507	
GLOBAL HIGH YIELD PORTFOLIO	AT	HKD	LU0417103578	L5528P350
GLOBAL HIGH YIELD PORTFOLIO	BT	EUR	LU0328307813	
GLOBAL HIGH YIELD PORTFOLIO	BT	HKD	LU0417105516	
GLOBAL HIGH YIELD PORTFOLIO	C	EUR	LU0232563808	
GLOBAL HIGH YIELD PORTFOLIO	C2	EUR	LU0232564798	

Portfolio	Share Class	Currency	ISIN	CUSIP
GLOBAL HIGH YIELD PORTFOLIO	I2	SGD	LU0289962846	
GLOBAL HIGH YIELD PORTFOLIO	IT	HKD	LU0897865092	
GLOBAL HIGH YIELD PORTFOLIO	I2	EUR	LU0249551689	
GLOBAL HIGH YIELD PORTFOLIO	S1	EUR	LU0264315226	
GLOBAL VALUE PORTFOLIO	A	SGD	LU0289965351	
GLOBAL VALUE PORTFOLIO	A	EUR	LU0232465467	
GLOBAL VALUE PORTFOLIO	AD	HKD	LU1069347547	
GLOBAL VALUE PORTFOLIO	C	EUR	LU0232467752	
JAPAN STRATEGIC VALUE PORTFOLIO	A	SGD	LU0289968025	
JAPAN STRATEGIC VALUE PORTFOLIO	A	EUR	LU0239018970	
JAPAN STRATEGIC VALUE PORTFOLIO	A	USD	LU0239022907	L0167U836
JAPAN STRATEGIC VALUE PORTFOLIO	B	EUR	LU0239020281	
JAPAN STRATEGIC VALUE PORTFOLIO	B	USD	LU0239023202	L0167U844
JAPAN STRATEGIC VALUE PORTFOLIO	C	EUR	LU0239020794	
JAPAN STRATEGIC VALUE PORTFOLIO	C	USD	LU0239023897	L0167U851
JAPAN STRATEGIC VALUE PORTFOLIO	I	SGD	LU0289968538	
JAPAN STRATEGIC VALUE PORTFOLIO	I	EUR	LU0239021172	
JAPAN STRATEGIC VALUE PORTFOLIO	I	USD	LU0239024358	L0167U869
JAPAN STRATEGIC VALUE PORTFOLIO	S1	EUR	LU0239022493	
JAPAN STRATEGIC VALUE PORTFOLIO	S1	USD	LU0239025918	L0167U885
MORTGAGE INCOME PORTFOLIO	A2	EUR	LU1021288268	
MORTGAGE INCOME PORTFOLIO	A2	SGD	LU1021288425	
MORTGAGE INCOME PORTFOLIO	A2	HKD	LU1684389585	
MORTGAGE INCOME PORTFOLIO	AX	EUR	LU0232526946	
MORTGAGE INCOME PORTFOLIO	A2X	EUR	LU0232527241	
MORTGAGE INCOME PORTFOLIO	AA	HKD	LU1127386222	
MORTGAGE INCOME PORTFOLIO	AT	EUR	LU1021289233	
MORTGAGE INCOME PORTFOLIO	AT	SGD	LU1021289316	
MORTGAGE INCOME PORTFOLIO	AT	HKD	LU1684389403	
MORTGAGE INCOME PORTFOLIO	BX	EUR	LU0232527324	
MORTGAGE INCOME PORTFOLIO	C2	EUR	LU1021291726	
MORTGAGE INCOME PORTFOLIO	I2	EUR	LU1021292880	
MORTGAGE INCOME PORTFOLIO	I	EUR	LU1021292450	
SHORT DURATION BOND PORTFOLIO	A2	HKD	LU0417103149	
SHORT DURATION BOND PORTFOLIO	AA	HKD	LU1069346739	
SHORT DURATION BOND PORTFOLIO	A	EUR	LU0232535269	
SHORT DURATION BOND PORTFOLIO	A2	EUR	LU0232535426	
SHORT DURATION BOND PORTFOLIO	AT	EUR	LU0328307573	
SHORT DURATION BOND PORTFOLIO	AT	HKD	LU0417103222	
SHORT DURATION BOND PORTFOLIO	B2	EUR	LU0232536317	
SHORT DURATION BOND PORTFOLIO	I2	EUR	LU0249551333	

Portfolio	Share Class	Currency	ISIN	CUSIP
SUSTAINABLE US THEMATIC PORTFOLIO	A	HKD	LU0689626769	
SUSTAINABLE US THEMATIC PORTFOLIO	A	EUR	LU0232464734	
SUSTAINABLE US THEMATIC PORTFOLIO	C	SGD	LU0289931619	
SUSTAINABLE US THEMATIC PORTFOLIO	C	EUR	LU0232467836	
SUSTAINABLE US THEMATIC PORTFOLIO	I	EUR	LU0232464908	L0166Q661

重要提示：本函件乃重要文件，務須閣下即時處理。倘若閣下對本函件的内容有任何疑問，應徵詢獨立專業意見。

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以其本身名義但代表以下傘子基金行事

AB FCP I
Fonds Commun de Placement
R.C.S.Luxembourg: K217

致**AB FCP I**股東的通知

AB FCP I - 美元收益基金
AB FCP I - 亞洲（日本以外）股票基金
AB FCP I - 中國低波幅策略股票基金
AB FCP I - 全方位領航基金
AB FCP I - 新興市場債券基金
AB FCP I - 新興市場增長基金
AB FCP I - 歐洲收益基金
AB FCP I - 環球股票策略基金
AB FCP I - 環球高收益基金
AB FCP I - 環球價值基金
AB FCP I - 日本策略價值基金
AB FCP I - 按揭收益基金
AB FCP I - 短期債券基金
AB FCP I - 美國可持續趨勢基金

AB FCP I若干基金內若干股份類別的分拆

2021年6月3日

除非另有指明，否則所有詞彙具有與認購章程所述者相同的涵義。

尊貴的股東：

本函件旨在通知閣下，擔任**AB FCP I**（根據盧森堡大公國法律成立的互惠投資基金（*fonds commun de placement*）（「本傘子基金」）的管理公司**AllianceBernstein (Luxembourg) S.à r.l.**（「管理公司」）的管理會（「管理會」）已決議如附錄A所概述分拆本傘子基金於下文所提述的基金（各為一隻「基金」）的若干股份類別。連同並作為股份類別分拆的先決條件，管理會將更新本傘子基金的管理條例。

為免生疑問及如下文進一步的概述，股份類別分拆（定義見下文）將不會對股東或其投資體驗產生重大不利影響。因此，股東如希望維持其現有投資及貨幣投資參與，則無須採取任何行動。

1. 股份類別分拆

有關分拆（「股份類別分拆」）之目的，是將其他發售貨幣股份類別（「**OOC**股份類別」）與有關基金中以基準貨幣認購的股份類別進行區分，以及向**OOC**股份類別的股東提供額外利益，例如(i)股東的投資貨幣

資產淨值不再與基準貨幣股份類別的資產淨值掛鈎，及(ii)股份類別分拆將（其中包括）為某些股東的數據供應商帶來營運利益及效率。

於**2021年7月15日**（「生效日期」），管理會將通過分拆，將每個基準貨幣股份類別（包括OOC股份類別）重組為多個股份類別。由於股份類別分拆，除基金的基準貨幣類別外，每個OOC股份類別現時將成為以相關發售貨幣計值的不同股份類別（「計值股份類別」），進一步詳情請參閱認購章程。

因此，計值股份類別將與原先對應OOC股份類別有著相同特徵，包括(i)相同的國際證券號碼(ISIN)，(ii)相同的股份類別貨幣，(iii)將繼續以股東的貨幣作出支付，以及(iv)每股資產淨值將以相關貨幣計算，而非採用基準貨幣的現行現匯匯率計算。

2. 股份類別分拆詳情

管理會可以確認以下事宜：

- 當完成股份類別分拆時，任何相關投資均不會出現變動、轉移或清盤。
- 當完成股份類別分拆時，各基金的任何股份均不會進行認購、贖回或交換。
- 在股份類別分拆之前、期間及之後，OOC股份類別（以及其後對應的計值股份類別）的股東將維持對相關資產相同的投資參與，以及對相關基金的未劃分匯集資產所佔比例的相同權利。
- 在股份類別分拆之前、期間及之後，OOC股份類別（以及其後對應的計值股份類別）的股東將維持相同的貨幣投資參與。
- OOC股份類別的所有特徵，包括費用、ISIN、貨幣以及分派頻率（若有）等特徵將保留在對應的計值股份類別中。

為免生疑問，管理會可以確認，股份類別分拆將不會對將於生效日期持有相同數量股份的股東的任何權利產生負面影響。

3. OOC股份類別的背景

關於背景，OOC股份類別是某隻基金為方便以不同貨幣投資於基準貨幣股份類別而創設的股份類別。為便於OOC股份類別投資進行對賬，已對OOC股份類別發出ISIN，即使其並非不同的股份類別。

當股東認購某個OOC股份類別時，認購自動按照現行現匯匯率兌換為基準貨幣股份類別的貨幣。所有支付（包括贖回所得款項和分派（若有））均按OOC股份類別的相關貨幣進行。此等支付以按基準貨幣計算的資產淨值為基礎，然後按交易當日的現行現匯匯率兌換為OOC股份類別的貨幣。

4. 管理條例的修訂

為準備進行股份類別分拆，本傘子基金的管理條例的19)條應作出以下修訂：

- 第五段的更新：

在以下情況下，管理公司可同樣地決定解散任何基金或類別而無須終止本傘子基金：當任何基金或該類別的淨資產價值已經下降至管理公司確定為該基金或該類別以符合經濟效益方式營運的最低水平時，若管理公司的管理會認為此舉符合股東的最佳利益，或當經濟或政治形勢發生重大改變時。在該情況下，應向有關類別的股份持有人退還該等類別的全部資產淨值。管理公司應按照本傘子基金解散的相同方式公佈該行動，而未能派付予有權獲退款的人士的退款所得款項，應在管理公司的管理會決定解散該基金或該類別之後九個月內存入盧森堡的信託機構 *Caisse de Consignation*。

- 在已更新的第五段之後新增以下段落：

在以上一段規定的情況中，管理公司的管理會亦可決定將一個股份類別分拆為不同的股份類別，或將多個股份類別合併為一個股份類別。倘若該決定由管理公司的管理會作出，則如果有關重組會對股東產生重大影響，則將提前30日通知有關股東。

上述變更的生效日期為**2021年7月5日**。

5. 稅務影響

股份類別分拆將無須在盧森堡繳納任何稅項。

股份類別分拆不會對各基金產生任何香港利得稅影響。股東應注意，如果進行股份類別分拆，按照香港規例，就稅務目的而言形成基金中股份的出售，由此產生的收益可能須繳納稅項。一般而言，股東將無需就股份出售而變現的收益承擔香港利得稅，惟倘購買及出售股份屬於或構成在香港從事的行業、職業或業務的一部分，而且有關收益乃於香港產生或源自香港則除外。

然而，股東可能須在其稅務居住地或其納稅所在的其他司法管轄區課稅。由於國與國之間的稅法有廣闊的差異，我們建議閣下根據閣下個人的情況就股份類別分拆的稅務影響，諮詢閣下的稅務顧問。

6. 股東的權利

股東應注意，於生效日期截止時間之前，各基金將繼續接受認購、贖回及交換指示。

股份類別分拆將不會影響OOC股份類別（以及其後對應的計值股份類別）中股東的交易手法。然而，股份類別分拆之後，計值股份類別中的股東將投資於不同於基準貨幣股份類別的股份類別。因此，若某個計值股份類別的股東希望在生效日期之後交換其在基準貨幣股份類別的股份的投資，該交換將被視作將股份轉換至不同的股份類別。

對於選擇繼續進行股份類別分拆的股東，將無須採取任何行動。然而，如果閣下不希望參與股份類別分拆，可(i)選擇將閣下的投資維持於相關股份類別的基準貨幣，(ii)要求將閣下在該基金的相同股份類別中的股份免費交換為聯博保薦、經香港證監會認可¹並可通過聯博的認可分銷商在香港零售分銷的另一隻基金的同等股份／單位類別；或(iii)於生效日期截止時間之前，免費贖回閣下在各基金中的股份（但如果適用於閣下的股份，可能須支付或有遞延銷售費）。為免生疑問，分銷商收取的任何費用仍可能適用。

* * *

可供查閱文件

認購章程、致香港投資者的補充資料及各基金的產品資料概要的副本，可按下文「聯絡資料」一節聯絡閣下的財務顧問、聯博投資者服務部服務中心或聯博香港有限公司免費索取。

聯絡資料

如何索取更多資料。如閣下對股份類別分拆有任何疑問，請聯絡閣下的財務顧問或聯博投資者服務部服務中心的客戶服務分析員：

¹ 證監會認可並非推薦或認許基金，亦不保證基金的商業利弊或其表現。這並不意味基金適合所有投資者，亦並非認許其適合任何特定投資者或投資者類別。

歐洲／中東 +800 2263 8637或+352 46 39 36 151（歐洲中部時間上午九時正至下午六時正）。
亞太區 +800 2263 8637或+65 62 30 2600（新加坡標準時間上午九時正至下午六時正）。
美洲 +800 2263 8637或+800 947 2898或+1 212 823 7061（美國東部時間上午八時三十分至下午五時正）。

更多有關股份類別分拆的詳情可向香港代表索取。請聯絡聯博香港有限公司（作為本傘子基金的香港代表），地址為香港鰂魚涌華蘭路18號太古坊港島東中心39樓，或致電+852 2918 7888。

管理會對本函件內容的準確性承擔責任。

AllianceBernstein (Luxembourg) S.à r.l.管理會

謹啟

附錄A

基金	股份類別	貨幣	ISIN 代碼	CUSIP 代碼
美元收益基金	A2	新加坡元	LU0289924598	
美元收益基金	A2	港元	LU0417102927	
美元收益基金	A	歐元	LU0232525039	L0166Q638
美元收益基金	A2	歐元	LU0232525203	
美元收益基金	AA	港元	LU1069345178	
美元收益基金	AT	歐元	LU0328307227	
美元收益基金	AT	新加坡元	LU0289924671	
美元收益基金	AT	港元	LU0417103065	L5528P293
美元收益基金	B2	港元	LU0417104899	
美元收益基金	BT	歐元	LU0328307490	
美元收益基金	BT	港元	LU0417105193	
美元收益基金	C	歐元	LU0232526359	
美元收益基金	C2	歐元	LU0232526433	
美元收益基金	I2	新加坡元	LU0289925488	
美元收益基金	I2	港元	LU1309712963	
美元收益基金	I	歐元	LU0232526789	L1833Z225
美元收益基金	IT	新加坡元	LU1309713938	
美元收益基金	IT	港元	LU0897863048	
美元收益基金	I2	歐元	LU0249548461	
美元收益基金	WT	港元	LU1747734751	
亞洲（日本以外）股票基金	A	歐元	LU0469266505	
亞洲（日本以外）股票基金	A	港元	LU0469268204	
亞洲（日本以外）股票基金	AD	歐元	LU0469268543	
亞洲（日本以外）股票基金	AD	港元	LU0469268626	
亞洲（日本以外）股票基金	BD	港元	LU0469269780	
亞洲（日本以外）股票基金	C	歐元	LU0469270010	
亞洲（日本以外）股票基金	I	歐元	LU0469270952	
中國低波幅策略股票基金	A	歐元	LU0253245798	
中國低波幅策略股票基金	A	港元	LU0453505256	
中國低波幅策略股票基金	AD	港元	LU1069347208	
中國低波幅策略股票基金	B	歐元	LU0253245285	
中國低波幅策略股票基金	C	歐元	LU0277861208	
中國低波幅策略股票基金	I	歐元	LU0253246259	
全方位領航基金	AX	歐元	LU0232531433	
全方位領航基金	A	歐元	LU0592679061	
全方位領航基金	C	歐元	LU0592679905	
新興市場債券基金	A2	港元	LU0453504523	
新興市場債券基金	A	歐元	LU0246608854	
新興市場債券基金	A2	歐元	LU0246603467	

基金	股份類別	貨幣	ISIN 代碼	CUSIP 代碼
新興市場債券基金	AA	港元	LU1069346143	
新興市場債券基金	AT	歐元	LU0474134607	
新興市場債券基金	AT	港元	LU0453504796	
新興市場債券基金	B2	港元	LU0453504879	
新興市場債券基金	B2	歐元	LU0246609407	
新興市場債券基金	BT	港元	LU0453504952	
新興市場債券基金	C	歐元	LU0246609316	
新興市場債券基金	C2	歐元	LU0246603897	
新興市場債券基金	I2	歐元	LU0249553206	
新興市場增長基金	A	歐元	LU0232528306	
新興市場增長基金	A	新加坡元	LU0289936097	
新興市場增長基金	A	港元	LU0453505090	
新興市場增長基金	C	歐元	LU0232575133	
新興市場增長基金	I	歐元	LU0232528728	
歐洲收益基金	A	美元	LU0232529882	L00215639
歐洲收益基金	A2	美元	LU0232529965	L00215704
歐洲收益基金	AT	美元	LU0270547655	L0167U463
歐洲收益基金	B	美元	LU0232530203	L00215647
歐洲收益基金	B2	美元	LU0232530468	L00215688
歐洲收益基金	BT	美元	LU0270548117	L0167U471
歐洲收益基金	C	美元	LU0232530625	L00215654
歐洲收益基金	C2	美元	LU0232530898	L00215720
歐洲收益基金	I2	美元	LU0249550012	L0167V537
環球股票策略基金	A	歐元	LU0232549211	
環球股票策略基金	C	歐元	LU0232550730	
環球高收益基金	A2	新加坡元	LU0289962259	L5528P871
環球高收益基金	A2	港元	LU0417103495	L5528P863
環球高收益基金	A	歐元	LU0232559442	
環球高收益基金	A2	歐元	LU0232560531	L5528P855
環球高收益基金	AA	港元	LU1069345681	
環球高收益基金	AT	歐元	LU0328307730	
環球高收益基金	AT	新加坡元	LU0289962507	
環球高收益基金	AT	港元	LU0417103578	L5528P350
環球高收益基金	BT	歐元	LU0328307813	
環球高收益基金	BT	港元	LU0417105516	
環球高收益基金	C	歐元	LU0232563808	
環球高收益基金	C2	歐元	LU0232564798	
環球高收益基金	I2	新加坡元	LU0289962846	
環球高收益基金	IT	港元	LU0897865092	
環球高收益基金	I2	歐元	LU0249551689	
環球高收益基金	S1	歐元	LU0264315226	

基金	股份類別	貨幣	ISIN 代碼	CUSIP 代碼
環球價值基金	A	新加坡元	LU0289965351	
環球價值基金	A	歐元	LU0232465467	
環球價值基金	AD	港元	LU1069347547	
環球價值基金	C	歐元	LU0232467752	
日本策略價值基金	A	新加坡元	LU0289968025	
日本策略價值基金	A	歐元	LU0239018970	
日本策略價值基金	A	美元	LU0239022907	L0167U836
日本策略價值基金	B	歐元	LU0239020281	
日本策略價值基金	B	美元	LU0239023202	L0167U844
日本策略價值基金	C	歐元	LU0239020794	
日本策略價值基金	C	美元	LU0239023897	L0167U851
日本策略價值基金	I	新加坡元	LU0289968538	
日本策略價值基金	I	歐元	LU0239021172	
日本策略價值基金	I	美元	LU0239024358	L0167U869
日本策略價值基金	S1	歐元	LU0239022493	
日本策略價值基金	S1	美元	LU0239025918	L0167U885
按揭收益基金	A2	歐元	LU1021288268	
按揭收益基金	A2	新加坡元	LU1021288425	
按揭收益基金	A2	港元	LU1684389585	
按揭收益基金	AX	歐元	LU0232526946	
按揭收益基金	A2X	歐元	LU0232527241	
按揭收益基金	AA	港元	LU1127386222	
按揭收益基金	AT	歐元	LU1021289233	
按揭收益基金	AT	新加坡元	LU1021289316	
按揭收益基金	AT	港元	LU1684389403	
按揭收益基金	BX	歐元	LU0232527324	
按揭收益基金	C2	歐元	LU1021291726	
按揭收益基金	I2	歐元	LU1021292880	
按揭收益基金	I	歐元	LU1021292450	
短期債券基金	A2	港元	LU0417103149	
短期債券基金	AA	港元	LU1069346739	
短期債券基金	A	歐元	LU0232535269	
短期債券基金	A2	歐元	LU0232535426	
短期債券基金	AT	歐元	LU0328307573	
短期債券基金	AT	港元	LU0417103222	
短期債券基金	B2	歐元	LU0232536317	
短期債券基金	I2	歐元	LU0249551333	
美國可持續趨勢基金	A	港元	LU0689626769	
美國可持續趨勢基金	A	歐元	LU0232464734	
美國可持續趨勢基金	C	新加坡元	LU0289931619	
美國可持續趨勢基金	C	歐元	LU0232467836	

基金	股份類別	貨幣	ISIN 代碼	CUSIP 代碼
美國可持續趨勢基金	I	歐元	LU0232464908	L0166Q661