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W.I.S.E. – CSI 300 China Tracker^{®*}

(*This is a synthetic ETF)

標智滬深 300 中國指數基金^{®*}

(*此基金為一隻合成交易所買賣基金)

a sub-fund of the World Index Shares ETFs

(a Hong Kong unit trust authorized under
section 104 of the Securities and Futures Ordinance¹
(Cap. 571 of the laws of the Hong Kong SAR))

(Stock Code: 02827)

**Announcement –
Update of Offering Document**

The Manager of W.I.S.E. – CSI 300 China Tracker[®] (*This is a synthetic ETF) (the “**Fund**”) hereby announces that the Offering Document of the Fund has been updated.

1. Investment Objective of the Fund

Currently, according to the Prospectus, the Fund invests primarily in A Shares indirectly through the AXPs in achieving its investment objective. The Fund may also invest directly in A Shares via the Manager’s QFII investment quota. Should the Fund wish to hold or have an equitable interest directly in A Shares (in addition to QFII investment), the SFC’s prior approval and not less than one month’s written notice to the Unitholders is required.

Taking into account FAQ19 of the Post Authorization Compliance Issues of SFC-authorized Unit Trusts and Mutual Funds and the Manager’s intention for the Fund to invest in A Shares (instead of AXPs or through the Manager’s QFII investment quota) directly in the future, the last paragraph under the sub-section “*Investment Strategy Used by the Sub-Fund*” of the section “INVESTMENT

¹ SFC authorization is not a recommendation or endorsement of the 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.

STRATEGY OF THE SUB-FUND" will be removed.

2. PRC Capital Gain Tax provisioning

As a result of the change in respect of PRC Capital Gain Tax provisioning approach of the Fund as mentioned in the previous announcement dated 17 November 2014, the Manager has updated the relevant disclosure in the Offering Document.

3. The form of collateral to be taken by the Fund

The disclosure relating to the form of collateral taken by the Fund in the section headed "Collaterals" has been updated. When obtaining collateral or credit support for the Fund in respect of AXP's issued by an AXP issuer, apart from constituent stocks of the Hang Seng Index, Hang Seng China Enterprises Index and Hang Seng Composite Index and cash and cash equivalents, SFC authorized physical RQFII ETF units (up to 10% of Net Asset Value of the Fund) are also accepted as collateral for the Fund. Investors should note that the type of collateral taken by the Fund may change in light of prevailing market conditions

4. Other Updates and Amendments

(a) Other updates and amendments have been made.

(i) The address of the Service Agent has been changed to:

HK Conversion Agency Services Limited
1/F One & Two Exchange Square
8 Connaught Place
Central
Hong Kong

(ii) On 13 November 2014, Hong Kong and the United States signed a Model 2 IGA for implementation of the Foreign Account Tax Compliance Act (FATCA). The Manager has updated such information.

(b) Changes respectively set out in the previous addenda to the Prospectus which have already taken effect have also been incorporated in the updated Prospectus.

The updated Offering Document will be available on the Manager's website² at www.boci-pru.com.hk/english/etf/intro.aspx (for the English version) and www.boci-pru.com.hk/chinese/etf/intro.aspx (for the Chinese version).

Terms not defined in this Announcement will have the meanings as are given to such terms in the Prospectus.

Investors who have any enquiries regarding the above may contact our call centre at: (852) 2280 8697.

11 December 2014

² Information contained in the Manager's website has not been reviewed by the SFC.