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**If you are in doubt about the contents of this Announcement, you should consult your stockbroker, bank manager, solicitor, accountant or other professional adviser.**

## **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 Ordinance<sup>1</sup>  
(Cap. 571 of the laws of the Hong Kong SAR))

**(Stock Code: 02827)**

### **Announcement – PRC capital gains tax (“CGT”) provision - Adjustment and Impact on the Net Asset Value (“NAV”)**

The Manager of W.I.S.E. - CSI 300 China Tracker®\* (\*This is a synthetic ETF) (the “**Sub-Fund**”) hereby announces the impact on the NAV of the Sub-Fund as at 8 December 2015 as a result of a CGT adjustment.

Reference is made to Appendix V and paragraph (x) “PRC tax risk” of “Risk Factors” section of the Prospectus of the Sub-Fund (the “**Prospectus**”) in relation to the PRC CGT provisioning policy applicable to the Sub-Fund and the previous announcements dated 11 November 2015 and 20 November 2015 respectively (the “**Previous Announcements**”).

The Manager wishes to inform investors that subsequent to the Previous Announcements, there is a further adjustment to NAV of the Sub-Fund as a result of finalisation of the CGT liability payable by the Sub-Fund to the remaining AXP issuer

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

of the Sub-Fund.

As stated in the Prospectus, CGT provision has been made by the Sub-Fund. Upon finalisation of the CGT liability with the PRC tax authority, the remaining AXP issuer has determined and agreed with the Sub-Fund the amount that is required to discharge the Sub-Fund's CGT liability on capital gains derived from dealings in A Shares in relation to which the AXPs issued by the AXP issuer were linked (up to and including 14 November 2014) (the "**Payable Amount**"). The Payable Amount is less than the CGT provision made. As a result, the Manager has made a positive adjustment of 0.851889% to the NAV of the Sub-Fund as of 8 December 2015.

Persons who have redeemed or transferred their Units in the Sub-Fund before 8 December 2015 will not be entitled or have any right to claim any part of the amount representing the positive adjustment.

Please note that the Units of the Sub-Fund trade in the secondary market on the Stock Exchange of Hong Kong and the price of these Units are subject to market forces and accordingly may trade at a substantial premium or discount to the NAV of the Sub-Fund, therefore any adjustment to NAV of the Sub-Fund may not have the same corresponding impact on the secondary market price at which Units for the Sub-Fund are traded.

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 the Manager at 27<sup>th</sup> Floor, Bank of China Tower, 1 Garden Road, Central, Hong Kong or the Manager's enquiry hotline at: (852) 2280 8697.

8 December 2015