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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場所買賣基金)

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 –
PRC capital gains tax (“CGT”) provision
- Impact on the Net Asset Value**

The Manager of W.I.S.E. - CSI 300 China Tracker^{®*} (*This is a synthetic ETF) (the “Sub-Fund”) hereby announces the CGT adjustment impact on the Net Asset Value (“NAV”) of the Sub-Fund as at 11 November 2015.

Reference is made to Appendix V to the Prospectus of the Sub-Fund (the “Prospectus”) in relation to the provisioning policy with respect to the PRC CGT applicable to the Sub-Fund.

As stated in the Prospectus, a provision of 10% has been set aside by the Sub-Fund to meet the potential CGT liability in respect of the Sub-Fund on capital gains derived from dealings in A Shares acquired by the Manager up to and including 14 November 2014 on behalf of the Sub-Fund through the Manager’s QFII investment quota. The Manager has made its tax filings to the PRC tax authorities and has received treaty

¹ 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.

relief approval in respect of the Sub-Fund. As a result, the Manager has made a positive adjustment of 0.075379% to the NAV of the Sub-Fund as of 11 November 2015.

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

11 November 2015