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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 –
Change in respect of PRC capital gains tax provisioning –
Impact on the Net Asset Value of the Fund**

The Manager of W.I.S.E. – CSI 300 China Tracker^{®*} (*This is a synthetic ETF) (the “Fund”) hereby announces the CGT Adjustment (defined below) impact on the Net Asset Value (“NAV”) of the Fund as at 17 November 2014.

Reference is made to the announcement issued by the Manager dated 17 November 2014 in relation to the change of the provisioning policy with respect to capital gains tax (“CGT”) applicable to the A Shares direct investments and the AXP’s held by the Fund.

The Manager wishes to provide investors with supplementary details of certain adjustments that were reflected in the NAV of the Fund as at 17 November 2014 (the “CGT Adjustment”).

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.

The CGT Adjustment (based on actual figures) is shown below:

CGT Adjustment to NAV per Unit (HKD)	CGT Adjustment to NAV (%)
HKD +0.37	+1.39%

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.

18 November 2014