

# 年報 Annual Report

(截至二零二三年十二月三十一日)  
(As of 31 December 2023)

# 標智ETFs系列 World Index Shares ETFs



基金經理及報告刊發人  
Fund Manager and Report Issuer



中銀國際  
BOC INTERNATIONAL



PRUDENTIAL  
保誠集團

中銀保誠資產管理  
BOCI-Prudential Asset Management

**W.I.S.E.-CSI 300 China Tracker<sup>®</sup>, W.I.S.E.-CSI HK 100 Tracker<sup>™</sup>,  
W.I.S.E.-SSE 50 China Tracker<sup>®</sup> and W.I.S.E.-Nasdaq Overseas China New  
Economy Companies Top 50 Index Tracker (SUB-FUNDS OF WORLD  
INDEX SHARES ETFs)**

標智滬深**300**中國指數基金<sup>®</sup>、標智中證香港**100**指數基金<sup>™</sup>、標智上證**50**中國  
指數基金<sup>®</sup>及標智納斯達克中國新經濟公司海外**50**指數基金(標智**ETFs**系列的子基金)

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**W.I.S.E.-CSI 300 China Tracker<sup>®</sup>, W.I.S.E.-CSI HK 100 Tracker<sup>™</sup>,  
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**MANAGEMENT AND ADMINISTRATION**

**管理及行政**

**Manager and Listing Agent**

BOCI-Prudential Asset Management Limited  
27/F, Bank of China Tower  
1 Garden Road  
Central  
Hong Kong

**基金經理及上市代理人**

中銀國際英國保誠資產管理有限公司  
香港  
中環  
花園道1號  
中銀大廈27樓

**Directors of the Manager and Listing Agent**

Wang Zhongze (Resigned on 8 March 2023)  
Tse Yung Hoi  
Lee Yui Leung  
Yeo Whay Nee  
Lim Wendy Hwee Ching (Resigned on 13 September 2023)  
Liu Min (Appointed on 8 March 2023)  
Qi Wenqing (Appointed on 8 March 2023)  
Wang Ying (Appointed on 23 May 2023)

**基金經理及上市代理人之董事**

王中澤(於二零二三年三月八日辭任)  
謝湧海  
李銳良  
楊惠妮  
林慧菁(於二零二三年九月十三日辭任)  
劉敏(於二零二三年三月八日委任)  
齊文清(於二零二三年三月八日委任)  
王穎(於二零二三年五月廿三日委任)

**Trustee**

Cititrust Limited  
50/F, Champion Tower  
Three Garden Road  
Central  
Hong Kong

**受託人**

花旗信托有限公司  
香港  
中環  
花園道3號  
冠君大廈50樓

**Custodian and Administrator**

Citibank N.A., Hong Kong Branch  
50/F, Champion Tower  
Three Garden Road  
Central  
Hong Kong

**託管人及行政管理人**

花旗銀行(香港分行)  
香港  
中環  
花園道3號  
冠君大廈50樓

**Auditor**

Ernst & Young  
27/F, One Taikoo Place  
979 King's Road  
Quarry Bay  
Hong Kong

**核數師**

安永會計師事務所  
香港  
鰂魚涌  
英皇道979號  
太古坊一座27樓

**W.I.S.E.-CSI 300 China Tracker<sup>®</sup>, W.I.S.E.-CSI HK 100 Tracker<sup>™</sup>,  
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**Registrar**

Computershare Hong Kong Investor Services Limited  
46/F, Hopewell Centre  
183 Queen's Road East  
Wanchai  
Hong Kong

名冊保管人

香港中央證券登記有限公司  
香港  
灣仔  
皇后大道東183號  
合和中心46樓

**Conversion Agent and Service Agent**

HK Conversion Agency Services Limited  
8th Floor, Two Exchange Square  
8 Connaught Place  
Central  
Hong Kong

兌換代理人及服務代理人

香港證券兌換代理服務有限公司  
香港  
中環  
康樂廣場8號  
交易廣場二期8樓

**Legal Adviser to the Manager**

Baker & McKenzie  
14th Floor, One Taikoo Place  
979 King's Road  
Quarry Bay  
Hong Kong

基金經理法律顧問

貝克•麥堅時律師事務所  
香港  
鰂魚涌  
英皇道979號  
太古坊一座14樓

# REPORT OF THE MANAGER

## TO THE UNITHOLDERS OF W.I.S.E.-CSI 300 CHINA TRACKER® (SUB-FUND OF WORLD INDEX SHARES ETFs)

### Fund Performance

The W.I.S.E. – CSI 300 China Tracker® (“WISE-CSI300” or the “Sub-Fund”) is an index-tracking exchange traded fund which seeks to track the performance of the CSI 300 Index (the “Underlying Index” or “CSI300”). As of 31 December 2023, the net asset value (“NAV”) per unit of the Sub-Fund was HKD 32.0570 with a total of 22,800,000 units outstanding and total assets under management (“AUM”) of HKD 730,900,234.

The WISE-CSI300 adopts a representative sampling strategy. A summary of the performance of the WISE-CSI300 is shown below.

Total Return <sup>(a)</sup>	2023	2022	2021	2020	2019	Since Inception (Annualized) <sup>(f)</sup>
全收益 <sup>(a)</sup>	二零二三年	二零二二年	二零二一年	二零二零年	二零一九年	自成立以來(年率化) <sup>(f)</sup>
CSI 300 (RMB) <sup>(b)</sup>	-9.36%	-20.02%	-3.69%	29.62%	38.87%	1.08%
滬深300(人民幣) <sup>(b)</sup>						
CSI 300 (HKD) <sup>(c)</sup>	-11.00%	-26.67%	-0.73%	37.57%	35.82%	1.47%
滬深300(港元) <sup>(c)</sup>						
WISE-CSI300 NAV-to-NAV <sup>(d)</sup>	-11.61%	-27.70%	-1.93%	36.76%	34.88%	-1.06%
標智滬深300資產淨值對資產淨值 <sup>(d)</sup>						
WISE-CSI300 Market-to-Market <sup>(e)</sup>	-12.12%	-26.79%	-1.46%	36.96%	32.02%	-1.06%
標智滬深300市值對市值 <sup>(e)</sup>						

as of 29 December 2023 (last dealing date of December, 2023)

Past performance figures shown are not indicative of the future performance of the Sub-Fund.

It was a synthetic ETF during 17 July 2007 to 27 December 2017.

Please note that the investment strategy of the Sub-Fund has changed from synthetic representative strategy to physical representative strategy and the removal of synthetic fund name condition with effect from 28 December 2017.

Starting from 1 July 2014, CSI 300 Total Return Index is replaced with CSI 300 Net Total Return Index for index performance calculation. CSI 300 Net Total Return Index is denominated in RMB. For the purpose of performance comparison, index performance is presented in HKD and calculated by referring to the foreign exchange rates for RMB / HKD quoted by Bloomberg – Bloomberg RMB (CNY) rate (Tokyo Composite) at 4:00 p.m. Hong Kong time on the corresponding dealing dates.

# 基金經理報告

致：標智滬深300中國指數基金®  
(標智ETFs系列的子基金)  
單位持有人

### 基金表現

標智滬深300中國指數基金®(「標智滬深300」或「子基金」)是一個指數追蹤交易所買賣基金，旨在追蹤滬深300指數(「相關指數」或「滬深300」)的表現。截至二零二三年十二月卅一日，子基金每基金單位資產淨值為32.0570港元，已發行的基金單位總計為22,800,000個，管理資產規模(「AUM」)總計為730,900,234港元。

標智滬深300採用代表性抽樣策略。標智滬深300表現概要如下。

Total Return <sup>(a)</sup>	2023	2022	2021	2020	2019	Since Inception (Annualized) <sup>(f)</sup>
全收益 <sup>(a)</sup>	二零二三年	二零二二年	二零二一年	二零二零年	二零一九年	自成立以來(年率化) <sup>(f)</sup>
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標智滬深300資產淨值對資產淨值 <sup>(d)</sup>						
WISE-CSI300 Market-to-Market <sup>(e)</sup>	-12.12%	-26.79%	-1.46%	36.96%	32.02%	-1.06%
標智滬深300市值對市值 <sup>(e)</sup>						

截至二零二三年十二月廿九日(二零二三年十二月的最後交易日)

過往的表現並不代表子基金未來的表現。

子基金於二零零七年七月十七日至二零一七年十二月廿七日期間為合成交易所買賣基金。

請注意，由二零一七年十二月廿八日起，子基金的投資策略已由合成模式策略改為實物模式策略及除去合成基金名稱條件。

由二零一四年七月一日起，計算指數表現的滬深300全收益指數替換為滬深300淨收益指數。滬深300淨收益指數是以人民幣計值。就比較表現而言，指數表現乃以港元呈示，並參考彭博資訊於相關交易日香港時間下午四時所報之彭博人民幣(CNY)東京綜合匯率計算人民幣/港元匯率。

## REPORT OF THE MANAGER (continued)

### TO THE UNITHOLDERS OF W.I.S.E.-CSI 300 CHINA TRACKER® (SUB-FUND OF WORLD INDEX SHARES ETFs) (continued)

#### Fund Performance (continued)

- (a) *Total returns represent the rate that an investor would have earned (or lost) on an investment, assuming reinvestment of all dividends and distributions.*
- (b) *The index performance in RMB calculated on a total return basis reflects returns due to both price changes and dividend income. An investor cannot invest directly in an index and the index performance returns do not reflect management fees, transaction costs or other expenses, which would reduce performance returns of the Sub-Fund.*
- (c) *The index performance in HKD calculated on a total return basis reflects returns due to both price changes and dividend income. An investor cannot invest directly in an index and the index performance returns do not reflect management fees, transaction costs or other expenses, which would reduce performance returns of the Sub-Fund.*
- (d) *The Sub-Fund performance is calculated in HKD on NAV-to-NAV basis with gross distribution reinvested. Units in the Sub-Fund are issued and redeemed at NAV.*
- (e) *Market returns are calculated in HKD using historical market closing prices, and do not represent the returns you would receive if you traded units at other times.*
- (f) *This is the annualized return since the Sub-Fund inception. The Sub-Fund inception date is 13 July 2007.*

Sources: BOCI-Prudential Asset Management Ltd. and China Securities Index Co., Ltd.

#### Fund Activities

On 18 January 2023, the Manager announced that Haitong International Securities Company Limited has been appointed as a Participating Dealer of the Sub-Fund with effect from 19 January 2023. Other update to the Prospectus (the "Prospectus") and the Key Facts Statement (the "KFS") of the Sub-Fund have also been made, so as to inform the investors that the fees payable by retail investors dealing in Units on The Stock Exchange of Hong Kong Limited ("SEHK") have been updated.

On 8 March 2023, the Manager announced that there was a change in the composition of the board of directors of the Manager with immediate effect.

On 25 April 2023, the Manager announced that the annual financial report for the year ended 31 December 2022 of the Sub-Fund has been published, and all future annual and interim financial reports of the Sub-Fund will be disseminated electronically with effect from 1 June 2023. Furthermore, the Prospectus and the KFS of the Sub-Fund have been updated.

## 基金經理報告(續)

### 致：標智滬深300中國指數基金® (標智ETFs系列的子基金) 單位持有人(續)

#### 基金表現(續)

- (a) 全收益代表投資者賺取(或損失)回報率，當中假設再投資所有股息及分派。
- (b) 指數表現按全收益以人民幣計值，反映因價格變動和股息收入而產生的收益。投資者不能直接投資於一個指數，且指數的回報表現並不反映管理費用、交易成本或其他開支，該等因素均會降低子基金回報的表現。
- (c) 指數表現按全收益以港元計值，反映因價格變動和股息收入而產生的收益。投資者不能直接投資於一個指數，且指數的回報表現並不反映管理費用、交易成本或其他開支，該等因素均會降低子基金回報的表現。
- (d) 子基金的表現按資產淨值對資產淨值以港元計值，總分派用作再投資。子基金的基金單位可按其資產淨值發行及贖回。
- (e) 市值回報率按歷史收盤價以港元計算，並不代表閣下在其他時間買賣基金單位收取的回報。
- (f) 這是自子基金成立以來的年化回報率。子基金成立日期為二零零七年七月十三日。

資料來源：中銀國際英國保誠資產管理有限公司及中證指數有限公司

#### 基金活動

於二零二三年一月十八日，基金經理公佈，自二零二三年一月十九日起，海通國際證券有限公司將獲委任為子基金的參與證券商。子基金的基金認購章程(「基金認購章程」)及產品資料概要(「產品資料概要」)亦已作出其他更新，以通知投資者有關散戶投資者在香港聯合交易所有限公司(「聯交所」)買賣基金單位時應付的費用已作出更新。

於二零二三年三月八日，基金經理公佈，基金經理的董事會成員已作出更改，即時生效。

於二零二三年四月廿五日，基金經理公佈，子基金截至二零二二年十二月卅一日止之年度財務報告現已刊發，及所有未來子基金的年度及中期財務報告將自二零二三年六月一日起採用電子形式發放。此外，子基金的基金認購章程及產品資料概要已作出更新。

## REPORT OF THE MANAGER (continued)

### TO THE UNITHOLDERS OF W.I.S.E.-CSI 300 CHINA TRACKER® (SUB-FUND OF WORLD INDEX SHARES ETFs) (continued)

#### Fund Activities (continued)

On 23 May 2023, the Manager announced there was a change in the composition of the board of directors of the Manager with immediate effect.

On 13 September 2023, the Manager announced there was a change in the composition of the board of directors of the Manager with immediate effect. The information relating to the Manager and Listing Agent in the section headed "Management and Administration" of the Chinese version of the Prospectus was updated to reflect the new Chinese name adopted by the relevant shareholder, Prudential Corporation Holdings Limited.

On 28 December 2023, the Manager announced that the Prospectus and the KFS of the Sub-Fund have been updated.

Please refer to the relevant announcements published on the Manager's website ([www.boci-pru.com.hk](http://www.boci-pru.com.hk)) for details.

#### Index Activities

The CSI 300 Index underwent two regular semi-annual reviews in 2023.

Please refer to the relevant announcements published on the CSI web-site ([www.csindex.com.cn](http://www.csindex.com.cn)) for details.

## 基金經理報告(續)

致：標智滬深300中國指數基金®  
(標智ETFs系列的子基金)  
單位持有人(續)

#### 基金活動(續)

於二零二三年五月廿三日，基金經理公佈，基金經理的董事會成員已作出更改，即時生效。

於二零二三年九月十三日，基金經理公佈，基金經理的董事會成員已作出更改，即時生效。載於「管理及行政」一節，有關基金經理和上市代理人的資料亦已作出更新並即時生效，以反映相關股東－Prudential Corporation Holdings Limited，所新增採用的中文名稱「保誠集團股份有限公司」。

於二零二三年十二月廿八日，基金經理公佈，子基金的基金認購章程及產品資料概要已作出更新。

詳情請參閱基金經理網站([www.boci-pru.com.hk](http://www.boci-pru.com.hk))所載的相關公告。

#### 指數活動

於二零二三年，滬深300指數經歷兩次定期的半年調整。

詳情請參考中證指數有限公司網站([www.csindex.com.cn](http://www.csindex.com.cn))所載的相關公告。

## REPORT OF THE MANAGER (continued)

### TO THE UNITHOLDERS OF W.I.S.E.-CSI HK 100 TRACKER™ (SUB-FUND OF WORLD INDEX SHARES ETFs)

#### Fund Performance

The W.I.S.E. – CSI HK 100 Tracker™ (“WISE-CSIHK100” or the “Sub-Fund”) is an index-tracking exchange traded fund which seeks to track the performance of the CSI Hong Kong 100 Index (the “Underlying Index” or “CSIHK100”). As of 31 December 2023, the net asset value (“NAV”) per unit of the Sub-Fund was HKD 18.5524 with a total of 83,283,000 units outstanding and total assets under management (“AUM”) of HKD 1,545,095,552.

The WISE-CSIHK100 adopts a representative sampling strategy, and invests in a representative sample of the index securities of the Underlying Index. A summary of the performance of the WISE-CSIHK100 is shown below.

Total Return <sup>(a)</sup> in HKD 全收益 <sup>(a)</sup> 以港元計值	2023 二零二三年	2022 二零二二年	2021 二零二一年	2020 二零二零年	2019 二零一九年	Since Inception (Annualized) <sup>(e)</sup> 自成立以來(年率化) <sup>(e)</sup>
CSIHK100 <sup>(b)</sup> 中證香港100 <sup>(b)</sup>	-10.23%	-15.46%	-14.24%	12.07%	14.67%	1.30%
WISE-CSIHK100 NAV-to-NAV <sup>(c)</sup> 標智中證香港100資產淨值對資產淨值 <sup>(c)</sup>	-11.22%	-16.50%	-14.86%	10.70%	13.42%	0.18%
WISE-CSIHK100 Market-to-Market <sup>(d)</sup> 標智中證香港100市值對市值 <sup>(d)</sup>	-11.11%	-16.53%	-14.89%	10.08%	13.68%	0.14%

as of 29 December 2023 (last dealing date of December, 2023)

Past performance figures shown are not indicative of the future performance of the Sub-Fund.

- (a) Total returns represent the rate that an investor would have earned (or lost) on an investment, assuming reinvestment of all dividends and distributions.
- (b) The index performance calculated on a total return basis reflects returns due to both price changes and dividend income. An investor cannot invest directly in an index and the index performance returns do not reflect management fees, transaction costs or other expenses, which would reduce performance returns of the Sub-Fund.
- (c) Units in the Sub-Fund are issued and redeemed at NAV. The Sub-Fund performance is calculated on NAV-to-NAV basis with gross distribution reinvested.
- (d) Market returns are calculated using historical market closing prices, and do not represent the returns you would receive if you traded units at other times.
- (e) This is the annualized return since the Sub-Fund inception. The Sub-Fund inception date is 13 May 2008.

Sources: BOCI-Prudential Asset Management Ltd. and China Securities Index Co., Ltd.

## 基金經理報告(續)

致：標智中證香港100指數基金™  
(標智ETFs系列的子基金)  
單位持有人

#### 基金表現

標智中證香港100指數基金™(「標智中證香港100」或「子基金」)是一個指數追蹤交易所買賣基金，旨在追蹤中證香港100指數(「相關指數」或「中證香港100」)的表現。截至二零二三年十二月卅一日，子基金每基金單位資產淨值為18.5524港元，已發行的基金單位總計為83,283,000個，管理資產規模(「AUM」)總計為1,545,095,552港元。

標智中證香港100採用代表性抽樣策略，並投資於相關指數內具代表性的成份證券。標智中證香港100的表現概述如下。

Total Return <sup>(a)</sup> in HKD 全收益 <sup>(a)</sup> 以港元計值	2023 二零二三年	2022 二零二二年	2021 二零二一年	2020 二零二零年	2019 二零一九年	Since Inception (Annualized) <sup>(e)</sup> 自成立以來(年率化) <sup>(e)</sup>
CSIHK100 <sup>(b)</sup> 中證香港100 <sup>(b)</sup>	-10.23%	-15.46%	-14.24%	12.07%	14.67%	1.30%
WISE-CSIHK100 NAV-to-NAV <sup>(c)</sup> 標智中證香港100資產淨值對資產淨值 <sup>(c)</sup>	-11.22%	-16.50%	-14.86%	10.70%	13.42%	0.18%
WISE-CSIHK100 Market-to-Market <sup>(d)</sup> 標智中證香港100市值對市值 <sup>(d)</sup>	-11.11%	-16.53%	-14.89%	10.08%	13.68%	0.14%

截至二零二三年十二月廿九日(二零二三年十二月的最後交易日)

過往的表現並不代表子基金未來的表現。

- (a) 全收益代表投資者賺取(或損失)回報率，當中假設再投資所有股息及分派。
- (b) 按全收益基礎計算的指數表現反映因價格變動和股息收入而產生的收益。投資者不能直接投資於一個指數，且指數的回報表現並不反映管理費用、交易成本或其他開支，該等因素均會降低子基金回報的表現。
- (c) 子基金的基金單位可按其資產淨值發行及贖回。子基金的表現按資產淨值對資產淨值計算，總分派用作再投資。
- (d) 市值回報率按歷史收盤價計算，並不代表閣下在其他時間買賣基金單位收取的回報。
- (e) 這是自子基金成立以來的年化回報率。子基金成立日期為二零零八年五月十三日。

資料來源：中銀國際英國保誠資產管理有限公司及中證指數有限公司



## REPORT OF THE MANAGER (continued)

### TO THE UNITHOLDERS OF W.I.S.E.-CSI HK 100 TRACKER™ (SUB-FUND OF WORLD INDEX SHARES ETFs) (continued)

#### Fund Activities

On 18 January 2023, the Manager announced that the Prospectus (the "Prospectus") and the Key Facts Statement (the "KFS") of the Sub-Fund have been updated so as to inform the investors that the fees payable by retail investors dealing in Units on The Stock Exchange of Hong Kong Limited ("SEHK") have been updated.

On 8 March 2023, the Manager announced there was a change in the composition of the board of directors of the Manager with immediate effect.

On 25 April 2023, the Manager announced the annual financial report for the year ended 31 December 2022 of the Sub-Fund has been published, and all future annual and interim financial reports of the Sub-Fund will be disseminated electronically with effect from 1 June 2023. Furthermore, the Prospectus and the KFS of the Sub-Fund have been updated.

On 23 May 2023, the Manager announced there was a change in the composition of the board of directors of the Manager with immediate effect.

On 13 September 2023, the Manager announced there was a change in the composition of the board of directors of the Manager with immediate effect. The information relating to the Manager and Listing Agent in the section headed "Management and Administration" of the Chinese version of the Prospectus was updated to reflect the new Chinese name adopted by the relevant shareholder, Prudential Corporation Holdings Limited.

On 28 December 2023, the Manager announced that the Prospectus and the KFS of the Sub-Fund have been updated.

Please refer to the relevant announcements published on the Manager's website ([www.boci-pru.com.hk](http://www.boci-pru.com.hk)) for details.

#### Index Activities

The CSI HK 100 Index underwent two regular semi-annual reviews in 2023.

Please refer to the relevant announcements published on the CSI web-site ([www.csindex.com.cn](http://www.csindex.com.cn)) for details.

## 基金經理報告(續)

致：標智中證香港 100 指數基金™  
(標智 ETFs 系列的子基金)  
單位持有人(續)

#### 基金活動

於二零二三年一月十八日，基金經理公佈，子基金的基金認購章程(「基金認購章程」)及產品資料概要(「產品資料概要」)亦已作出其他更新，以通知投資者有關散戶投資者在香港聯合交易所有限公司(「聯交所」)買賣基金單位時應付的費用已作出更新。

於二零二三年三月八日，基金經理公佈，基金經理的董事會成員已作出更改，即時生效。

於二零二三年四月廿五日，基金經理公佈，子基金截至二零二二年十二月卅一日止之年度財務報告現已刊發，及所有未來子基金的年度及中期財務報告將自二零二三年六月一日起採用電子形式發放。此外，子基金的基金認購章程及產品資料概要已作出更新。

於二零二三年五月廿三日，基金經理公佈，基金經理的董事會成員已作出更改，即時生效。

於二零二三年九月十三日，基金經理公佈，基金經理的董事會成員已作出更改，即時生效。載於「管理及行政」一節，有關基金經理和上市代理人的資料亦已作出更新並即時生效，以反映相關股東—Prudential Corporation Holdings Limited，所新增採用的中文名稱「保誠集團股份有限公司」。

於二零二三年十二月廿八日，基金經理公佈，子基金的基金認購章程及產品資料概要已作出更新。

詳情請參閱基金經理網站([www.boci-pru.com.hk](http://www.boci-pru.com.hk))所載的相關公告。

#### 指數活動

於二零二三年，中證香港 100 指數經歷兩次定期的半年調整。

詳情請參考中證指數有限公司網站([www.csindex.com.cn](http://www.csindex.com.cn))所載的相關公告。

## REPORT OF THE MANAGER (continued)

### TO THE UNITHOLDERS OF W.I.S.E.-SSE 50 CHINA TRACKER® (SUB-FUND OF WORLD INDEX SHARES ETFs)

#### Fund Performance

The W.I.S.E.-SSE 50 China Tracker® (“WISE-SSE50” or the “Sub-Fund”) is an index-tracking exchange traded fund which seeks to provide investment performance (before taxes) that tracks the performance of the SSE 50 Index (the “Underlying Index” or “SSE50”). As of 31 December 2023, the net asset value (“NAV”) per unit of the Sub-Fund was HKD 22.3441 with a total of 400,000 units outstanding and total assets under management (“AUM”) of HKD 8,937,651.

The WISE-SSE50 adopts a representative sampling strategy. The Sub-Fund, at present, invests directly in A Shares via the Shanghai-Hong Kong Stock Connect. A summary of the performance of the WISE-SSE50 is shown below.

Total Return <sup>(a)</sup>	2023	2022	2021	2020	2019	Since Inception (Annualized) <sup>(f)</sup>
全收益 <sup>(a)</sup>	二零二三年	二零二二年	二零二一年	二零二零年	二零一九年	自成立以來(年化) <sup>(f)</sup>
SSE50 (RMB) <sup>(b)</sup>	-8.97%	-17.28%	-8.37%	21.67%	36.95%	4.06%
上證50(人民幣) <sup>(b)</sup>						
SSE50 (HKD) <sup>(c)</sup>	-10.55%	-24.17%	-5.47%	29.19%	33.90%	3.86%
上證50(港元) <sup>(c)</sup>						
WISE-SSE50 NAV-to-NAV <sup>(d)</sup>	-11.27%	-24.94%	-7.10%	28.06%	32.17%	1.36%
標智上證50資產淨值對資產淨值 <sup>(d)</sup>						
WISE-SSE50 Market-to-Market <sup>(e)</sup>	-12.31%	-26.40%	-6.26%	29.71%	29.27%	1.15%
標智上證50市值對市值 <sup>(e)</sup>						

as of 29 December 2023 (last dealing date of December, 2023)

It was a synthetic ETF during 15 April 2009 to 11 May 2015.

Please note that the investment strategy of the Sub-Fund has changed from synthetic replication to physical replication with effect from 12 May 2015.

Past performance figures shown are not indicative of the future performance of the Sub-Fund.

Starting from 1 July 2014, SSE 50 Total Return Index is replaced with SSE 50 Net Total Return Index for index performance calculation. SSE 50 Net Total Return Index is denominated in RMB. For the purpose of performance comparison, index performance is presented in HKD and calculated by referring to the foreign exchange rates for RMB / HKD quoted by Bloomberg – Bloomberg RMB (CNY) rate (Tokyo Composite) at 3:00 p.m. Hong Kong time on the corresponding dealing dates.

## 基金經理報告(續)

致：標智上證 50 中國指數基金®  
(標智 ETFs 系列的子基金)  
單位持有人

#### 基金表現

標智上證 50 中國指數基金®(「標智上證 50」或「子基金」)是一個指數追蹤交易所買賣基金，旨在使子基金的(稅前)投資表現追蹤上證 50 指數(「相關指數」或「上證 50」)的表現。截至二零二三年十二月卅一日，子基金每基金單位資產淨值為 22.3441 港元，已發行的基金單位總計為 400,000 個，管理資產規模(「AUM」)總計為 8,937,651 港元。

標智上證 50 採用代表性抽樣策略。子基金目前透過滬港通直接投資 A 股。標智上證 50 的表現概述如下。

截至二零二三年十二月廿九日(二零二三年十二月的最後交易日)

子基金於二零零九年四月十五日至二零一五年五月十一日期間為合成交易所買賣基金。

請注意，由二零一五年五月十二日起，子基金的投資策略已由合成複製更改為實物複製。

過往的表現並不代表子基金未來的表現。

由二零一四年七月一日起，計算指數表現的上證 50 全收益指數替換為上證 50 淨收益指數。上證 50 淨收益指數是以人民幣計值。就比較表現而言，指數表現乃以港元呈示，並參考彭博資訊於相關交易日香港時間下午三時所報之彭博人民幣(CNY)東京綜合匯率計算人民幣/港元匯率。

## REPORT OF THE MANAGER (continued)

### TO THE UNITHOLDERS OF W.I.S.E.-SSE 50 CHINA TRACKER® (SUB-FUND OF WORLD INDEX SHARES ETFs) (continued)

#### Fund Performance (continued)

- (a) Total returns represent the rate that an investor would have earned (or lost) on an investment, assuming reinvestment of all dividends and distributions.
- (b) The index performance in RMB calculated on a total return basis reflects returns due to both price changes and dividend income. An investor cannot invest directly in an index and the index performance returns do not reflect management fees, transaction costs or other expenses, which would reduce performance returns of the Sub-Fund.
- (c) The index performance in HKD calculated on a total return basis reflects returns due to both price changes and dividend income. An investor cannot invest directly in an index and the index performance returns do not reflect management fees, transaction costs or other expenses, which would reduce performance returns of the Sub-Fund.
- (d) The Sub-Fund performance is calculated in HKD on NAV-to-NAV basis with gross distribution reinvested. Units in the Sub-Fund are issued and redeemed at NAV.
- (e) Market returns are calculated in HKD using historical market closing prices, and do not represent the returns you would receive if you traded units at other times.
- (f) This is the annualized return since the Sub-Fund inception. The Sub-Fund inception date is 9 April 2009.

Source: BOCI-Prudential Asset Management Ltd. and China Securities Index Co., Ltd.

#### Fund Activities

On 18 January 2023, the Manager announced that Haitong International Securities Company Limited has been appointed as a Participating Dealer of the Sub-Fund with effect from 19 January 2023. Other update to the Prospectus (the "Prospectus") and the Key Facts Statement (the "KFS") of the Sub-Fund have also been made, so as to inform the investors that the fees payable by retail investors dealing in Units on The Stock Exchange of Hong Kong Limited ("SEHK") have been updated.

On 8 March 2023, the Manager announced there was a change in the composition of the board of directors of the Manager with immediate effect.

On 25 April 2023, the Manager announced that the annual financial report for the year ended 31 December 2022 of the Sub-Fund has been published, and all future annual and interim financial reports of the Sub-Fund will be disseminated electronically with effect from 1 June 2023. Furthermore, the Prospectus and the KFS of the Sub-Fund have been updated.

## 基金經理報告(續)

### 致：標智上證 50 中國指數基金® (標智ETFs系列的子基金) 單位持有人(續)

#### 基金表現(續)

- (a) 全收益代表投資者賺取(或損失)回報率，當中假設再投資所有股息及分派。
- (b) 指數表現按全收益以人民幣計值，反映因價格變動和股息收入而產生的收益。投資者不能直接投資於一個指數，且指數的回報表現並不反映管理費用、交易成本或其他開支，該等因素均會降低子基金回報的表現。
- (c) 指數表現按全收益以港元計值，反映因價格變動和股息收入而產生的收益。投資者不能直接投資於一個指數，且指數的回報表現並不反映管理費用、交易成本或其他開支，該等因素均會降低子基金回報的表現。
- (d) 子基金的表現按資產淨值對資產淨值以港元計值，總分派用作再投資。子基金的基金單位可按其資產淨值發行及贖回。
- (e) 市值回報率按歷史收盤價以港元計算，並不代表閣下在其他時間買賣基金單位收取的回報。
- (f) 這是自子基金成立以來的年化回報率。子基金成立日期為二零零九年四月九日。

資料來源：中銀國際英國保誠資產管理有限公司及中證指數有限公司

#### 基金活動

於二零二三年一月十八日，基金經理公佈，自二零二三年一月十九日起，海通國際證券有限公司將獲委任為子基金的參與證券商。子基金的基金認購章程(「基金認購章程」)及產品資料概要(「產品資料概要」)亦已作出其他更新，以通知投資者有關散戶投資者在香港聯合交易所有限公司(「聯交所」)買賣基金單位時應付的費用已作出更新。

於二零二三年三月八日，基金經理公佈，基金經理的董事會成員已作出更改，即時生效。

於二零二三年四月廿五日，基金經理公佈，子基金截至二零二二年十二月卅一日止之年度財務報告現已刊發，及所有未來子基金的年度及中期財務報告將自二零二三年六月一日起採用電子形式發放。此外，子基金的基金認購章程及產品資料概要已作出更新。

## REPORT OF THE MANAGER (continued)

### TO THE UNITHOLDERS OF W.I.S.E.-SSE 50 CHINA TRACKER® (SUB-FUND OF WORLD INDEX SHARES ETFs) (continued)

#### Fund Activities (continued)

On 23 May 2023, the Manager announced there was a change in the composition of the board of directors of the Manager with immediate effect.

On 13 September 2023, the Manager announced there was a change in the composition of the board of directors of the Manager with immediate effect. The information relating to the Manager and Listing Agent in the section headed "Management and Administration" of the Chinese version of the Prospectus was updated to reflect the new Chinese name adopted by the relevant shareholder, Prudential Corporation Holdings Limited.

On 28 December 2023, the Manager announced that the Prospectus and the KFS of the Sub-Fund have been updated.

Please refer to the relevant announcements published on the Manager's website ([www.boci-pru.com.hk](http://www.boci-pru.com.hk)) for details.

#### Index Activities

The SSE 50 Index underwent two regular semi-annual reviews in 2023.

Please refer to the relevant announcements published on the CSI web-site ([www.csindex.com.cn](http://www.csindex.com.cn)) for details.

## 基金經理報告(續)

致：標智上證 50 中國指數基金®  
(標智 ETFs 系列的子基金)  
單位持有人(續)

#### 基金活動(續)

於二零二三年五月廿三日，基金經理公佈，基金經理的董事會成員已作出更改，即時生效。

於二零二三年九月十三日，基金經理公佈，基金經理的董事會成員已作出更改，即時生效。載於「管理及行政」一節，有關基金經理和上市代理人的資料亦已作出更新並即時生效，以反映相關股東－Prudential Corporation Holdings Limited，所新增採用的中文名稱「保誠集團股份有限公司」。

於二零二三年十二月廿八日，基金經理公佈，子基金的基金認購章程及產品資料概要已作出更新。

詳情請參閱基金經理網站([www.boci-pru.com.hk](http://www.boci-pru.com.hk))所載的相關公告。

#### 指數活動

於二零二三年，上證 50 指數經歷兩次定期的半年調整。

詳情請參考中證指數有限公司網站([www.csindex.com.cn](http://www.csindex.com.cn))所載的相關公告。

## REPORT OF THE MANAGER (continued)

### TO THE UNITHOLDERS OF W.I.S.E.-NASDAQ OVERSEAS CHINA NEW ECONOMY COMPANIES TOP 50 INDEX TRACKER (SUB-FUND OF WORLD INDEX SHARES ETFs)

#### Fund Performance

The W.I.S.E.- Nasdaq Overseas China New Economy Companies Top 50 Index Tracker ("WISE-NASDAQ50" or the "Sub-Fund") is an index-tracking exchange traded fund which seeks to track the performance of the Nasdaq Overseas China New Economy Companies Top 50 Index<sup>SM</sup> (the "Underlying Index" or "NASDAQ50"). As of 31 December 2023, the net asset value ("NAV") per unit of the Sub-Fund was HKD 9.4171 with a total of 780,000 units outstanding and total assets under management ("AUM") of HKD 7,345,315.

The WISE-NASDAQ50 adopts a representative sampling strategy. A summary of the performance of the WISE-NASDAQ50 is shown below.

Total Return <sup>(a)</sup> 全收益 <sup>(a)</sup>	2023 二零二三年	2022 二零二二年	2021 二零二一年	2020 二零二零年	2019 二零一九年	Since Inception (Annualized) <sup>(e)</sup> 自成立以來(年率化) <sup>(e)</sup>
NASDAQ50 (HKD) <sup>(b)</sup> 納指50(港元) <sup>(b)</sup>	-14.35%	-23.67%	-25.45%	79.59%	27.66%	-0.29%
WISE-NASDAQ50 NAV-to-NAV <sup>(c)</sup> 標智納指50資產淨值對資產淨值 <sup>(c)</sup>	-15.69%	-24.06%	-25.94%	78.17%	26.80%	-1.13%
WISE-NASDAQ50 Market-to-Market <sup>(d)</sup> 標智納指50市值對市值 <sup>(d)</sup>	-16.58%	-24.02%	-26.36%	77.46%	26.33%	-1.44%

as of 29 December 2023 (last dealing date of December, 2023)

Past performance figures shown are not indicative of the future performance of the Sub-Fund.

- (a) Total returns represent the rate that an investor would have earned (or lost) on an investment, assuming reinvestment of all dividends and distributions.
- (b) The index performance in HKD calculated on a total return basis reflects returns due to both price changes and dividend income. An investor cannot invest directly in an index and the index performance returns do not reflect management fees, transaction costs or other expenses, which would reduce performance returns of the Sub-Fund.
- (c) The Sub-Fund performance is calculated in HKD on NAV-to-NAV basis with gross distribution reinvested. Units in the Sub-Fund are issued and redeemed at NAV.
- (d) Market returns are calculated in HKD using historical market closing prices, and do not represent the returns you would receive if you traded units at other times.
- (e) This is the annualized return since the Sub-Fund inception. The Sub-Fund inception date is 10 September 2018.

## 基金經理報告(續)

致：標智納斯達克中國新經濟公司海外50指數基金  
(標智ETFs系列的子基金)

單位持有人

#### 基金表現

標智納斯達克中國新經濟公司海外50指數基金(「標智新經濟50」或「子基金」)是一個指數追蹤交易所買賣基金，旨在追蹤納斯達克中國新經濟公司海外50指數<sup>SM</sup>(「相關指數」或「納指50」)的表現。截至二零二三年十二月卅一日，子基金每基金單位資產淨值為9.4171港元，已發行的基金單位總計為780,000個，管理資產規模(「AUM」)總計為7,345,315港元。

標智新經濟50採用代表性抽樣策略。標智新經濟50的表現概述如下。

截至二零二三年十二月廿九日(二零二三年十二月的最後交易日)

過往的表現並不代表子基金未來的表現。

- (a) 全收益代表投資者賺取(或損失)回報率，當中假設再投資所有股息及分派。
- (b) 指數表現按全收益以港元計值，反映因價格變動和股息收入而產生的收益。投資者不能直接投資於一個指數，且指數的回報表現並不反映管理費用、交易成本或其他開支，該等因素均會降低子基金回報的表現。
- (c) 子基金的表現按資產淨值對資產淨值以港元計值，總分派用作再投資。子基金的基金單位可按其資產淨值發行及贖回。
- (d) 市值回報率按歷史收盤價以港元計算，並不代表閣下在其他時間買賣基金單位收取的回報。
- (e) 這是自子基金成立以來的年化回報率。子基金成立日期為二零一八年九月十日。

## REPORT OF THE MANAGER (continued)

### TO THE UNITHOLDERS OF W.I.S.E.-NASDAQ OVERSEAS CHINA NEW ECONOMY COMPANIES TOP 50 INDEX TRACKER (SUB-FUND OF WORLD INDEX SHARES ETFs) (continued)

#### Fund Performance (continued)

Sources: BOCI-Prudential Asset Management Ltd. and Nasdaq, Inc. or one of its subsidiaries or affiliates (collectively, "Nasdaq")

Nasdaq® and the Nasdaq Overseas China New Economy Companies Top 50 Index<sup>SM</sup> are registered trademarks of NASDAQ, Inc. (which with its affiliates is referred to as the "Corporations") and are licensed for use by BOCI-Prudential Asset Management Limited. W.I.S.E. - Nasdaq Overseas China New Economy Companies Top 50 Index Tracker (the "Fund") has not been passed on by the Corporations as to their legality or suitability. The Fund is not issued, endorsed, sold, or promoted by the Corporations. THE CORPORATIONS MAKE NO WARRANTIES AND BEAR NO LIABILITY WITH RESPECT TO THE FUND.

#### Fund Activities

On 18 January 2023, the Manager announced that Haitong International Securities Company Limited has been appointed as a Participating Dealer of the Sub-Fund with effect from 19 January 2023. Other update to the Prospectus (the "Prospectus") and the Key Facts Statement (the "KFS") of the Sub-Fund have also been made, so as to inform the investors that the fees payable by retail investors dealing in Units on The Stock Exchange of Hong Kong Limited ("SEHK") have been updated.

On 8 March 2023, the Manager announced that there was a change in the composition of the board of directors of the Manager with immediate effect.

On 25 April 2023, the Manager announced that the annual financial report for the year ended 31 December 2022 of the Sub-Fund has been published, and all future annual and interim financial reports of the Sub-Fund will be disseminated electronically with effect from 1 June 2023. Furthermore, the Prospectus and the KFS of the Sub-Fund have been updated.

On 23 May 2023, the Manager announced there was a change in the composition of the board of directors of the Manager with immediate effect.

## 基金經理報告(續)

致：標智納斯達克中國新經濟公司海外 50 指數基金  
(標智ETFs系列的子基金)  
單位持有人(續)

#### 基金表現(續)

資料來源：中銀國際英國保誠資產管理有限公司及 Nasdaq, Inc. 或其附屬公司或聯繫公司(合稱「納斯達克」)之一

Nasdaq® 和納斯達克中國新經濟公司海外 50 指數<sup>SM</sup> 為 Nasdaq, Inc. (其與聯繫公司合稱「該等公司」) 的註冊商標，中銀國際英國保誠資產管理有限公司獲授權使用。標智納斯達克中國新經濟公司海外 50 指數基金(「本基金」) 的合法性或適合性並無獲該等公司通過。本基金並非由該等公司發行、認可、出售或推廣。該等公司就本基金並無作出保證及承擔責任。

#### 基金活動

於二零二三年一月十八日，基金經理公佈，自二零二三年一月十九日起，海通國際證券有限公司將獲委任為子基金的參與證券商。子基金的基金認購章程(「基金認購章程」)及產品資料概要(「產品資料概要」)亦已作出其他更新，以通知投資者有關散戶投資者在香港聯合交易所有限公司(「聯交所」)買賣基金單位時應付的費用已作出更新。

於二零二三年三月八日，基金經理公佈，基金經理的董事會成員已作出更改，即時生效。

於二零二三年四月廿五日，基金經理公佈，子基金截至二零二二年十二月卅一日止之年度財務報告現已刊發，及所有未來子基金的年度及中期財務報告將自二零二三年六月一日起採用電子形式發放。此外，子基金的基金認購章程及產品資料概要已作出更新。

於二零二三年五月廿三日，基金經理公佈，基金經理的董事會成員已作出更改，即時生效。

## REPORT OF THE MANAGER (continued)

### TO THE UNITHOLDERS OF W.I.S.E.-NASDAQ OVERSEAS CHINA NEW ECONOMY COMPANIES TOP 50 INDEX TRACKER (SUB-FUND OF WORLD INDEX SHARES ETFs) (continued)

#### Fund Activities (continued)

On 13 September 2023, the Manager announced there was a change in the composition of the board of directors of the Manager with immediate effect. The information relating to the Manager and Listing Agent in the section headed "Management and Administration" of the Chinese version of the Prospectus was updated to reflect the new Chinese name adopted by the relevant shareholder, Prudential Corporation Holdings Limited.

On 28 December 2023, the Manager announced that the Prospectus and the KFS of the Sub-Fund have been updated.

Please refer to the relevant announcements published on the Manager's website ([www.boci-pru.com.hk](http://www.boci-pru.com.hk)) for details.

#### Index Activities

The NASDAQ50 Index rebalanced quarterly in February, May, August and November. It underwent stocks deletion and addition in first half and second half of 2023.

Please refer to the index constituents published quarterly on the Nasdaq web-site (<https://www.nasdaq.com/solutions/nasdaq-global-index-policies>) for details.

## 基金經理報告(續)

致：標智納斯達克中國新經濟公司海外50指數基金  
(標智ETFs系列的子基金)  
單位持有人(續)

#### 基金活動(續)

於二零二三年九月十三日，基金經理公佈，基金經理的董事會成員已作出更改，即時生效。載於「管理及行政」一節，有關基金經理和上市代理人的資料亦已作出更新並即時生效，以反映相關股東－Prudential Corporation Holdings Limited，所新增採用的中文名稱「保誠集團股份有限公司」。

於二零二三年十二月廿八日，基金經理公佈，子基金的基金認購章程及產品資料概要已作出更新。

詳情請參閱基金經理網站([www.boci-pru.com.hk](http://www.boci-pru.com.hk))所載的相關公告。

#### 指數活動

納指50指數於每年二月、五月、八月及十一月的季度重新調整。於二零二三年，指數經歷上半年及下半年剔除及新增調整。

詳情請參考納斯達克網站(<https://www.nasdaq.com/solutions/nasdaq-global-index-policies>)每季刊發的指數成份股。

## REPORT OF THE TRUSTEE

**TO THE UNITHOLDERS OF  
W.I.S.E.-CSI 300 CHINA TRACKER®,  
W.I.S.E.-CSI HK 100 TRACKER™,  
W.I.S.E.-SSE 50 CHINA TRACKER® AND  
W.I.S.E.-NASDAQ OVERSEAS CHINA NEW ECONOMY  
COMPANIES TOP 50 INDEX TRACKER  
(SUB-FUNDS OF WORLD INDEX SHARES ETFs)**

We hereby confirm that, in our opinion, the Manager of W.I.S.E.-CSI 300 China Tracker®, W.I.S.E.-CSI HK 100 Tracker™, W.I.S.E.-SSE 50 China Tracker® and W.I.S.E.-Nasdaq Overseas China New Economy Companies Top 50 Index Tracker (the Sub-Funds of World Index Shares ETFs, the "Sub-Funds") has, in all material respects, managed the Sub-Funds in accordance with the provisions of the Trust Deed dated 11 July 2007, as amended from time to time, for the year ended 31 December 2023.

For and on behalf of  
Cititrust Limited

24 April 2024

## 受託人報告

致：標智滬深**300**中國指數基金®、  
標智中證香港**100**指數基金™、  
標智上證**50**中國指數基金®及  
標智納斯達克中國新經濟公司海外**50**指數基金  
(標智**ETFs**系列的子基金)  
之單位持有人

我們謹此確認，我們認為，截至二零二三年十二月卅一日止年度，標智滬深**300**中國指數基金®、標智中證香港**100**指數基金™、標智上證**50**中國指數基金®及標智納斯達克中國新經濟公司海外**50**指數基金(標智**ETFs**系列的子基金，「子基金」)之基金經理在各個重要項目方面，已根據日期為二零零七年七月十一日所訂立之信託契約(經不時修訂)的條文管理子基金。

花旗信託有限公司  
代表

二零二四年四月廿四日



# INDEPENDENT AUDITOR'S REPORT

**TO THE UNITHOLDERS OF  
W.I.S.E.-CSI 300 CHINA TRACKER®,  
W.I.S.E.-CSI HK 100 TRACKER™,  
W.I.S.E.-SSE 50 CHINA TRACKER® AND  
W.I.S.E.-NASDAQ OVERSEAS CHINA NEW ECONOMY  
COMPANIES TOP 50 INDEX TRACKER  
(SUB-FUNDS OF WORLD INDEX SHARES ETFs)**

**Report on the Audit of the Financial Statements**

## Opinion

We have audited the financial statements of W.I.S.E.-CSI 300 China Tracker®, W.I.S.E.-CSI HK 100 Tracker™, W.I.S.E.-SSE 50 China Tracker® and W.I.S.E.-Nasdaq Overseas China New Economy Companies Top 50 Index Tracker (collectively the "Sub-Funds of World Index Shares ETFs" or the "Sub-Fund(s)") set out on pages 24 to 83, which comprise the statements of financial position as at 31 December 2023, and the statements of profit or loss and other comprehensive income, the statements of changes in net assets attributable to unitholders and the statements of cash flows for the year then ended, and notes to the financial statements, including a material accounting policy information.

In our opinion, the financial statements give a true and fair view of the financial position of the Sub-Funds as at 31 December 2023, and of their financial transactions and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

## Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") issued by the HKICPA. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Sub-Funds in accordance with the HKICPA's *Code of Ethics for Professional Accountants* (the "Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

# 獨立核數師報告

致：標智滬深300中國指數基金®、  
標智中證香港100指數基金™、  
標智上證50中國指數基金®及  
標智納斯達克中國新經濟公司海外50指數基金  
(標智ETFs系列的子基金)  
之單位持有人

財務報表的核數報告

## 意見

我們已完成審核標智滬深300中國指數基金®、標智中證香港100指數基金™、標智上證50中國指數基金®及標智納斯達克中國新經濟公司海外50指數基金(統稱「標智ETFs系列的子基金」或「子基金」)載於第24頁至第83頁的財務報表，其中包括於二零二三年十二月卅一日之財務狀況表及截至年度止的損益及其他全面收益表、單位持有人應佔資產淨值變動表及現金流量表，以及財務報表附註，包括重大會計政策資料。

我們認為，該等財務報表已根據香港會計師公會頒佈的《香港財務報告準則》真實而中肯地反映了子基金於二零二三年十二月卅一日的財務狀況及截至該日止年度的財務交易及現金流量。

## 意見的基礎

我們已根據香港會計師公會頒佈的《香港審計準則》進行審計。我們在該等準則下須承擔的責任已在本報告「核數師就審計財務報表承擔的責任」部分中作進一步闡述。根據香港會計師公會頒佈的《專業會計師道德守則》(「守則」)，我們獨立於子基金，並已履行守則中的其他專業道德責任。我們相信，我們所獲得的審計憑證能充足及適當地作為我們審計意見的依據。

## INDEPENDENT AUDITOR'S REPORT (continued)

**TO THE UNITHOLDERS OF  
W.I.S.E.-CSI 300 CHINA TRACKER®,  
W.I.S.E.-CSI HK 100 TRACKER™,  
W.I.S.E.-SSE 50 CHINA TRACKER® AND  
W.I.S.E.-NASDAQ OVERSEAS CHINA NEW ECONOMY  
COMPANIES TOP 50 INDEX TRACKER  
(SUB-FUNDS OF WORLD INDEX SHARES ETFs)  
(continued)**

### Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in that context.

We have fulfilled the responsibilities described in the *Auditor's responsibilities for the audit of the financial statements* section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying financial statements.

## 獨立核數師報告(續)

致：標智滬深**300**中國指數基金®、  
標智中證香港**100**指數基金™、  
標智上證**50**中國指數基金®及  
標智納斯達克中國新經濟公司海外**50**指數基金  
(標智**ETFs**系列的子基金)  
之單位持有人(續)

### 關鍵審計事項

關鍵審計事項是根據我們的專業判斷，認為對本期財務報表的審計最為重要的事項。這些事項是在我們對財務報表整體進行審計並提供意見的背景下處理。我們不會對這些事項提供個別意見。我們對下述每一事項在審計中是如何應對的描述也以此為背景。

我們已經履行了本報告中「核數師就審計財務報表承擔的責任」部分所闡述的責任，包括與這些關鍵審計事項相關的責任。相應地，我們的審計工作包括執行為應對評估的財務報表重大錯誤陳述風險而設計的審計程序。我們執行審計程序的結果，包括應對下述關鍵審計事項所執行的程序，為財務報表整體發表審計意見提供了基礎。

**INDEPENDENT AUDITOR'S REPORT (continued)****獨立核數師報告(續)**

**TO THE UNITHOLDERS OF  
W.I.S.E.-CSI 300 CHINA TRACKER®,  
W.I.S.E.-CSI HK 100 TRACKER™,  
W.I.S.E.-SSE 50 CHINA TRACKER® AND  
W.I.S.E.-NASDAQ OVERSEAS CHINA NEW ECONOMY  
COMPANIES TOP 50 INDEX TRACKER  
(SUB-FUNDS OF WORLD INDEX SHARES ETFs)  
(continued)**

致：標智滬深**300**中國指數基金®、  
標智中證香港**100**指數基金™、  
標智上證**50**中國指數基金®及  
標智納斯達克中國新經濟公司海外**50**指數基金  
(標智**ETFs**系列的子基金)  
之單位持有人(續)

**Key Audit Matters (continued)****關鍵審計事項(續)**

<b>Key audit matter</b> 關鍵審計事項	<b>How our audit addressed the key audit matter</b> 關鍵審計事項在審計中是如何應對的
<p><b><i>Existence and valuation of financial assets at fair value through profit or loss</i></b> 按公平值透過損益列帳財務資產的列帳及估值</p>	
<p>The financial assets at fair value through profit or loss included in the statement of financial position of each Sub-Fund were listed shares in Shanghai Stock Exchange, Shenzhen Stock Exchange, Hong Kong Stock Exchange, the Nasdaq and the New York Stock Exchange ("NYSE") or NYSE American. As of 31 December 2023, there were 300, 100, 50 and 50 constituent securities of the underlying indexes in W.I.S.E.-CSI 300 China Tracker®, W.I.S.E.-CSI HK 100 Tracker™, W.I.S.E.-SSE 50 China Tracker® and W.I.S.E.-Nasdaq Overseas China New Economy Companies Top 50 Index Tracker, respectively. These financial assets were measured at fair value through profit and loss.</p> <p>計入各子基金的財務狀況表內按公平值透過損益列帳的財務資產為在上海證券交易所、深圳證券交易所、香港聯交所、Nasdaq及紐約證券交易所(「紐交所」)或NYSE American上市的股票。於截至二零二三年十二月卅一日，標智滬深<b>300</b>中國指數基金®、標智中證香港<b>100</b>指數基金™、標智上證<b>50</b>中國指數基金®及標智納斯達克中國新經濟公司海外<b>50</b>指數基金相關指數的成份證券數目分別為<b>300</b>、<b>100</b>、<b>50</b>及<b>50</b>隻。上述財務資產乃按公平值透過損益列帳。</p>	<p>The procedures we performed to address the key audit matter included:</p> <p>我們應對關鍵審計事項所執行的程序包括：</p> <ul style="list-style-type: none"> <li>Obtained independent confirmation from the custodians of each of the financial assets at fair value through profit or loss held at 31 December 2023 and agreed the quantities held to the accounting records of each Sub-Fund. 獲得於二零二三年十二月卅一日持有各按公平值透過損益列帳財務資產的託管人獨立確認及同意各子基金會計記錄所載的持有量。</li> <li>Obtained an understanding of the valuation process of financial assets at fair value through profit or loss. 了解按公平值透過損益列帳財務資產的估值過程。</li> </ul>

**INDEPENDENT AUDITOR'S REPORT (continued)**

**獨立核數師報告(續)**

**TO THE UNITHOLDERS OF  
W.I.S.E.-CSI 300 CHINA TRACKER®,  
W.I.S.E.-CSI HK 100 TRACKER™,  
W.I.S.E.-SSE 50 CHINA TRACKER® AND  
W.I.S.E.-NASDAQ OVERSEAS CHINA NEW ECONOMY  
COMPANIES TOP 50 INDEX TRACKER  
(SUB-FUNDS OF WORLD INDEX SHARES ETFs)  
(continued)**

致：標智滬深**300**中國指數基金®、  
標智中證香港**100**指數基金™、  
標智上證**50**中國指數基金®及  
標智納斯達克中國新經濟公司海外**50**指數基金  
(標智**ETFs**系列的子基金)  
之單位持有人(續)

**Key Audit Matters (continued)**

**關鍵審計事項(續)**

<p><b>Key audit matter</b> 關鍵審計事項</p>	<p><b>How our audit addressed the key audit matter</b> 關鍵審計事項在審計中是如何應對的</p>
<p><b><i>Existence and valuation of financial assets at fair value through profit or loss</i></b> <i>按公平值透過損益列帳財務資產的列帳及估值</i></p>	
<p>As at 31 December 2023, they represented more than 99% of net asset value of W.I.S.E.-CSI 300 China Tracker®, W.I.S.E.-CSI HK 100 Tracker™, W.I.S.E.-SSE 50 China Tracker® and W.I.S.E.-Nasdaq Overseas China New Economy Companies Top 50 Index Tracker. 於二零二三年十二月卅一日，上述財務資產代表標智滬深<b>300</b>中國指數基金®、標智中證香港<b>100</b>指數基金™、標智上證<b>50</b>中國指數基金®及標智納斯達克中國新經濟公司海外<b>50</b>指數基金資產淨值的<b>99%</b>以上。</p> <p>Details are set out in notes 5 and 13 of the financial statements. 詳情載於財務報表附註5及13。</p>	<ul style="list-style-type: none"> <li>Tested the valuation of the financial assets at fair value through profit or loss that were quoted in active markets by independently agreeing the valuation of financial assets and financial liabilities to third-party sources at 31 December 2023. 通過與第三方來源獨立商定財務資產和財務負債於二零二三年十二月卅一日的估值，測試於活躍市場報價的按公平值透過損益列帳的財務資產的估值。</li> <li>Assessed the adequacy of disclosures relating to financial assets and financial liabilities at fair value through profit or loss in the financial statements. 評估財務報表中有關按公平值透過損益列帳的財務資產及財務負債是否妥善披露。</li> </ul>

## INDEPENDENT AUDITOR'S REPORT (continued)

**TO THE UNITHOLDERS OF  
W.I.S.E.-CSI 300 CHINA TRACKER®,  
W.I.S.E.-CSI HK 100 TRACKER™,  
W.I.S.E.-SSE 50 CHINA TRACKER® AND  
W.I.S.E.-NASDAQ OVERSEAS CHINA NEW ECONOMY  
COMPANIES TOP 50 INDEX TRACKER  
(SUB-FUNDS OF WORLD INDEX SHARES ETFs)  
(continued)**

### Other Information included in the Annual Report

The Manager and the Trustee are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Responsibilities of the Manager and the Trustee for the Financial Statements

The Manager and the Trustee of the Sub-Funds are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA, and for such internal control as the Manager and the Trustee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Manager and the Trustee of the Sub-Funds are responsible for assessing the Sub-Funds' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Manager and the Trustee either intend to liquidate the Sub-Funds or to cease operations, or have no realistic alternative but to do so.

## 獨立核數師報告(續)

致：標智滬深**300**中國指數基金®、  
標智中證香港**100**指數基金™、  
標智上證**50**中國指數基金®及  
標智納斯達克中國新經濟公司海外**50**指數基金  
(標智**ETFs**系列的子基金)  
之單位持有人(續)

### 載入年報的其他信息

基金經理及受託人需對其他信息負責。其他信息包括刊載於年度報告內的信息，但不包括財務報表及我們的核數師報告。

我們對財務報表的意見並不涵蓋其他信息，我們亦不對該等其他信息發表任何形式的鑒證結論。

有關我們對財務報表的審計，我們的責任是閱讀其他信息，在此過程中，考慮其他信息是否與財務報表或我們在審計過程中所瞭解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。基於我們已執行的工作，如果我們認為其他信息存在重大錯誤陳述，我們需要報告該事實。在這方面，我們沒有任何報告。

### 基金經理及受託人須承擔財務報表的責任

子基金的基金經理及受託人須負責根據香港會計師公會頒佈的《香港財務報告準則》編製真實而中肯的財務報表，基金經理及受託人並對其認為使財務報表的編製不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部控制負責。

在編製財務報表時，子基金的基金經理及受託人負責評估子基金的持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非基金經理及受託人有意將子基金清盤或停止經營，或別無其他實際的替代方案。

## INDEPENDENT AUDITOR'S REPORT (continued)

**TO THE UNITHOLDERS OF  
W.I.S.E.-CSI 300 CHINA TRACKER®,  
W.I.S.E.-CSI HK 100 TRACKER™,  
W.I.S.E.-SSE 50 CHINA TRACKER® AND  
W.I.S.E.-NASDAQ OVERSEAS CHINA NEW ECONOMY  
COMPANIES TOP 50 INDEX TRACKER  
(SUB-FUNDS OF WORLD INDEX SHARES ETFs)  
(continued)**

### **Responsibilities of the Manager and the Trustee for the Financial Statements (continued)**

In addition, the Manager and the Trustee of the Sub-Funds are required to ensure that the financial statements have been properly prepared in accordance with the relevant disclosure provisions of the Trust Deed dated 11 July 2007 ("Trust Deed"), as amended from time to time, and the relevant disclosure provisions of Appendix E of the Code on Unit Trusts and Mutual Funds (the "SFC Code") issued by the Hong Kong Securities and Futures Commission.

The Manager and the Trustee are responsible for overseeing the Sub-Funds' financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Our report is made solely to you, as a body, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. In addition, we are required to assess whether the financial statements of the Sub-Funds have been properly prepared, in all material respects, in accordance with the relevant disclosure provisions of the Trust Deed and the relevant disclosure provisions of Appendix E of the SFC Code.

## 獨立核數師報告(續)

致：標智滬深**300**中國指數基金®、  
標智中證香港**100**指數基金™、  
標智上證**50**中國指數基金®及  
標智納斯達克中國新經濟公司海外**50**指數基金  
(標智**ETFs**系列的子基金)  
之單位持有人(續)

### 基金經理及受託人士須承擔財務報表的責任(續)

另外，子基金的基金經理及受託人須要確保財務報表乃根據日期為二零零七年七月十一日所訂立之信託契約(「信託契約」)(經不時修訂)的相關披露條文及香港證券及期貨事務監察委員會制定的單位信託及互惠基金守則(「證監會守則」)附錄E所列明之相關披露規定適當地編製。

基金經理及受託人須負責監督子基金的財務報告過程。

### 核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並頒佈包括我們意見的核數師報告。我們僅向全體單位持有人(作為一個整體)作出報告，除此以外，本報告並無其他用途。我們不會就本報告的內容向任何其他人士負責或承擔任何責任。

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期其單獨或總匯起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。此外，我們須評估子基金的財務報表在各重大方面是否已按照信託契約之相關披露條文及《證監會守則》附錄E所列明之披露規定妥為編製。

## INDEPENDENT AUDITOR'S REPORT (continued)

**TO THE UNITHOLDERS OF  
W.I.S.E.-CSI 300 CHINA TRACKER®,  
W.I.S.E.-CSI HK 100 TRACKER™,  
W.I.S.E.-SSE 50 CHINA TRACKER® AND  
W.I.S.E.-NASDAQ OVERSEAS CHINA NEW ECONOMY  
COMPANIES TOP 50 INDEX TRACKER  
(SUB-FUNDS OF WORLD INDEX SHARES ETFs)  
(continued)**

### **Auditor's Responsibilities for the Audit of the Financial Statements (continued)**

As part of an audit in accordance with HKSA's, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sub-Funds' internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Manager and the Trustee.
- Conclude on the appropriateness of the Manager's and the Trustee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Sub-Funds' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Sub-Funds to cease to continue as a going concern.

## 獨立核數師報告(續)

致：標智滬深**300**中國指數基金®、  
標智中證香港**100**指數基金™、  
標智上證**50**中國指數基金®及  
標智納斯達克中國新經濟公司海外**50**指數基金  
(標智**ETFs**系列的子基金)  
之單位持有人(續)

### 核數師就審計財務報表承擔的責任(續)

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的依據。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 瞭解與審計相關的內部控制，以設計適當的審計程序，但目的並非對子基金內部控制的有效性發表意見。
- 評價基金經理及受託人所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對基金經理及受託人採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對子基金的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露，或假若有關的披露不足，則我們應當發表修改意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致子基金不能持續經營。

## INDEPENDENT AUDITOR'S REPORT (continued)

**TO THE UNITHOLDERS OF  
W.I.S.E.-CSI 300 CHINA TRACKER®,  
W.I.S.E.-CSI HK 100 TRACKER™,  
W.I.S.E.-SSE 50 CHINA TRACKER® AND  
W.I.S.E.-NASDAQ OVERSEAS CHINA NEW ECONOMY  
COMPANIES TOP 50 INDEX TRACKER  
(SUB-FUNDS OF WORLD INDEX SHARES ETFs)  
(continued)**

### **Auditor's Responsibilities for the Audit of the Financial Statements (continued)**

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Manager and the Trustee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Manager and the Trustee with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with the Manager and the Trustee, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

## 獨立核數師報告(續)

致：標智滬深**300**中國指數基金®、  
標智中證香港**100**指數基金™、  
標智上證**50**中國指數基金®及  
標智納斯達克中國新經濟公司海外**50**指數基金  
(標智**ETFs**系列的子基金)  
之單位持有人(續)

### 核數師就審計財務報表承擔的責任(續)

- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映相關交易和事項。

除其他事項外，我們與基金經理及受託人溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。

我們還向基金經理及受託人提交聲明，說明我們已符合有關獨立性的相關職業道德要求，並與他們溝通有可能合理地被認為會影響我們獨立性的所有關係和其他事項，以及在適用的情況下，為消除威脅而採取相關防範措施。

從與基金經理及受託人溝通的事項中，我們確定哪些事項對本期財務報表的審計最為重要，因而構成關鍵審計事項。我們在核數師報告中描述這些事項，除非法律或法規不允許公開披露這些事項，或在極端罕見的情況下，如果合理預期在我們報告中溝通某事項造成的負面後果超過產生的公眾利益，我們決定不應在報告中溝通該事項。



## INDEPENDENT AUDITOR'S REPORT (continued)

**TO THE UNITHOLDERS OF  
W.I.S.E.-CSI 300 CHINA TRACKER®,  
W.I.S.E.-CSI HK 100 TRACKER™,  
W.I.S.E.-SSE 50 CHINA TRACKER® AND  
W.I.S.E.-NASDAQ OVERSEAS CHINA NEW ECONOMY  
COMPANIES TOP 50 INDEX TRACKER  
(SUB-FUNDS OF WORLD INDEX SHARES ETFs)  
(continued)**

### **Report on Matters under the Relevant Disclosure Provisions of the Trust Deed and the Relevant Disclosure Provisions of Appendix E of the SFC Code**

In our opinion, the financial statements have been properly prepared, in all material respects, in accordance with the relevant disclosure provisions of the Trust Deed and the relevant disclosure provisions of Appendix E of the SFC Code.

The engagement partner on the audit resulting in this independent auditor's report is Mr. Au Chi Pang Ivan.

Certified Public Accountants  
Hong Kong

24 April 2024

## 獨立核數師報告(續)

致：標智滙深**300**中國指數基金®、  
標智中證香港**100**指數基金™、  
標智上證**50**中國指數基金®及  
標智納斯達克中國新經濟公司海外**50**指數基金  
(標智**ETFs**系列的子基金)  
之單位持有人(續)

就信託契約的相關披露條文及《證監會守則》附錄**E**的  
相關披露條文報告

我們認為，財務報表在各重大方面已按照信託契約的  
相關披露條文及《證監會守則》附錄**E**所列明之相關披  
露條文妥為編製。

出具本獨立核數師報告的審計項目合夥人是**Au Chi  
Pang Ivan**先生。

註冊會計師  
香港

二零二四年四月廿四日

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

YEAR ENDED 31 DECEMBER 2023

### 損益及其他全面收益表

截至二零二三年十二月卅一日止年度

	NOTES 附註	WISE-CSI300 標智滬深300	
		2023 二零二三年 HKD 港元	2022 二零二二年 HKD 港元
<b>INCOME 收入</b>			
Dividend income 股息收入	10(d)	20,600,430	22,301,768
Interest income 利息收入	10(c)	2,796	4,031
		<u>20,603,226</u>	<u>22,305,799</u>
<b>EXPENSE 開支</b>			
Auditor's remuneration 核數師酬金	10(a)	65,730	62,600
Legal and professional fee 法律及專業費用		-	4,778
Management fee 管理費	10(a)	8,222,399	9,479,542
Trustee fee 受託人費用	10(a) & 10(b)	-	-
Custodian and bank charges 託管費及銀行手續費	10(a), 10(b) & 10(c)	600	600
Transaction costs on investments 投資交易成本	10(b) & 11	115,030	298,653
Transaction handling fee 交易手續費	10(a), 10(b) & 11	62,677	102,986
Other expenses 其他開支	12	192,594	161,955
		<u>8,659,030</u>	<u>10,111,114</u>
<b>NET PROFIT BEFORE INVESTMENT, EXCHANGE GAIN</b> 計及投資及外匯盈利前之溢利淨額		<u>11,944,196</u>	<u>12,194,685</u>
<b>NET INVESTMENT, EXCHANGE GAIN/(LOSS) 投資淨額及外匯盈利/(虧損)</b>			
Net exchange gain/(loss) 外匯盈利/(虧損)淨額		32,467	149,429
Realised (loss)/gain on sale of investments 出售投資之已變現(虧損)/盈利		(21,685,557)	(12,559,680)
Unrealised diminution in value of investments 投資中之未變現減值		(84,747,143)	(325,772,580)
<b>LOSS BEFORE TAX 稅前虧損</b>		<u>(94,456,037)</u>	<u>(325,988,146)</u>
Tax 稅項	7	(2,064,634)	(2,233,786)
<b>LOSS FOR THE YEAR AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR 年內虧損及全面收益總額</b>		<u>(96,520,671)</u>	<u>(328,221,932)</u>

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)

YEAR ENDED 31 DECEMBER 2023 (continued)

### 損益及其他全面收益表(續)

截至二零二三年十二月卅一日止年度(續)

	NOTES 附註	WISE-CSIHK100 標智中證香港 100	
		2023 二零二三年	2022 二零二二年
		HKD 港元	HKD 港元
<b>INCOME 收入</b>			
Dividend income 股息收入	10(d)	53,815,077	48,640,328
Interest income 利息收入	10(c)	3,471	198
		<u>53,818,548</u>	<u>48,640,526</u>
<b>EXPENSE 開支</b>			
Auditor's remuneration 核數師酬金	10(a)	-	-
Legal and professional fee 法律及專業費用		-	-
Management fee 管理費	10(a)	15,963,312	14,698,817
Trustee fee 受託人費用	10(a) & 10(b)	-	-
Custodian and bank charges 託管費及銀行手續費	10(a), 10(b) & 10(c)	-	-
Transaction costs on investments 投資交易成本	10(b) & 11	670,126	1,557,841
Transaction handling fee 交易手續費	10(a), 10(b) & 11	115,785	289,540
Other expenses 其他開支	12	-	-
		<u>16,749,223</u>	<u>16,546,198</u>
<b>NET PROFIT BEFORE INVESTMENT, EXCHANGE GAIN</b> 計及投資及外匯盈利前之溢利淨額		<u>37,069,325</u>	<u>32,094,328</u>
<b>NET INVESTMENT, EXCHANGE GAIN/(LOSS) 投資淨額及外匯盈利/(虧損)</b>			
Net exchange gain/(loss) 外匯盈利/(虧損)淨額		(3,149)	8,776
Realised (loss)/gain on sale of investments 出售投資之已變現(虧損)/盈利		(37,615,720)	(62,843,937)
Unrealised diminution in value of investments 投資中之未變現減值		(186,015,379)	(226,664,698)
<b>LOSS BEFORE TAX 稅前虧損</b>		<u>(186,564,923)</u>	<u>(257,405,531)</u>
Tax 稅項	7	(2,495,214)	(2,632,979)
<b>LOSS FOR THE YEAR AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b> 年內虧損及全面收益總額		<u>(189,060,137)</u>	<u>(260,038,510)</u>

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)

YEAR ENDED 31 DECEMBER 2023 (continued)

### 損益及其他全面收益表(續)

截至二零二三年十二月卅一日止年度(續)

	NOTES 附註	WISE-SSE50 標智上證50	
		2023 二零二三年	2022 二零二二年
		HKD 港元	HKD 港元
<b>INCOME 收入</b>			
Dividend income 股息收入	10(d)	323,145	610,423
Interest income 利息收入	10(c)	39	194
		<u>323,184</u>	<u>610,617</u>
<b>EXPENSE 開支</b>			
Auditor's remuneration 核數師酬金	10(a)	-	-
Legal and professional fee 法律及專業費用		-	12,918
Management fee 管理費	10(a)	86,967	167,647
Trustee fee 受託人費用	10(a) & 10(b)	-	-
Custodian and bank charges 託管費及銀行手續費	10(a), 10(b) & 10(c)	-	-
Transaction costs on investments 投資交易成本	10(b) & 11	2,460	20,875
Transaction handling fee 交易手續費	10(a), 10(b) & 11	-	6,757
Other expenses 其他開支	12	-	-
		<u>89,427</u>	<u>208,197</u>
<b>NET PROFIT BEFORE INVESTMENT, EXCHANGE GAIN</b>			
計及投資及外匯盈利前之溢利淨額		<u>233,757</u>	<u>402,420</u>
<b>NET INVESTMENT, EXCHANGE GAIN/(LOSS) 投資淨額及外匯盈利/(虧損)</b>			
Net exchange gain/(loss) 外匯盈利/(虧損)淨額		(197)	13,195
Realised (loss)/gain on sale of investments 出售投資之已變現(虧損)/盈利		(552,155)	(848,850)
Unrealised diminution in value of investments 投資中之未變現減值		(785,044)	(5,904,495)
		<u>(1,103,639)</u>	<u>(6,337,730)</u>
<b>LOSS BEFORE TAX 稅前虧損</b>		<u>(1,103,639)</u>	<u>(6,337,730)</u>
Tax 稅項	7	(32,355)	(61,166)
		<u>(1,135,994)</u>	<u>(6,398,896)</u>
<b>LOSS FOR THE YEAR AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR 年內虧損及全面收益總額</b>			
		<u>(1,135,994)</u>	<u>(6,398,896)</u>

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)

YEAR ENDED 31 DECEMBER 2023 (continued)

### 損益及其他全面收益表(續)

截至二零二三年十二月卅一日止年度(續)

	NOTES 附註	WISE-NASDAQ50 標智新經濟 50	
		2023 二零二三年	2022 二零二二年
		HKD 港元	HKD 港元
<b>INCOME 收入</b>			
Dividend income 股息收入	10(d)	84,998	63,550
Interest income 利息收入	10(c)	-	1
		<u>84,998</u>	<u>63,551</u>
<b>EXPENSE 開支</b>			
Auditor's remuneration 核數師酬金	10(a)	-	-
Legal and professional fee 法律及專業費用		-	-
Management fee 管理費	10(a)	41,494	44,793
Trustee fee 受託人費用	10(a) & 10(b)	6,224	6,719
Custodian and bank charges 託管費及銀行手續費	10(a), 10(b) & 10(c)	-	-
Transaction costs on investments 投資交易成本	10(b) & 11	3,445	3,784
Transaction handling fee 交易手續費	10(a), 10(b) & 11	-	-
Other expenses 其他開支	12	-	-
		<u>51,163</u>	<u>55,296</u>
<b>NET PROFIT BEFORE INVESTMENT, EXCHANGE GAIN</b>			
計及投資及外匯盈利前之溢利淨額		<u>33,835</u>	<u>8,255</u>
<b>NET INVESTMENT, EXCHANGE GAIN/(LOSS) 投資淨額及外匯盈利/(虧損)</b>			
Net exchange gain/(loss) 外匯盈利/(虧損)淨額		(1,148)	(703)
Realised (loss)/gain on sale of investments 出售投資之已變現(虧損)/盈利		298,996	(668,875)
Unrealised diminution in value of investments 投資中之未變現減值		(1,694,765)	(2,096,706)
		<u>(1,363,082)</u>	<u>(2,758,029)</u>
<b>LOSS BEFORE TAX 稅前虧損</b>			
Tax 稅項	7	(3,938)	(2,435)
		<u>(1,367,020)</u>	<u>(2,760,464)</u>
<b>LOSS FOR THE YEAR AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR 年內虧損及全面收益總額</b>			
		<u>(1,367,020)</u>	<u>(2,760,464)</u>

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### STATEMENTS OF FINANCIAL POSITION

31 DECEMBER 2023

### 財務狀況表

於二零二三年十二月卅一日

	NOTES 附註	WISE-CSI300 標智滬深300	
		2023 二零二三年	2022 二零二二年
		HKD 港元	HKD 港元
CURRENT ASSETS 流動資產			
Investments 投資	10(d) & 13	730,737,991	848,245,329
Prepayments 預付款項		19,079	19,072
Amount due from broker 應收經紀款項		-	-
Dividend and other receivables 股息及其他應收款項		-	-
Bank balances 銀行結餘	10(c) & 14	1,199,205	1,670,186
Total current assets 流動資產總值		731,956,275	849,934,587
CURRENT LIABILITIES 流動負債			
Management fee payable 應付管理費		960,253	1,126,846
Amount payable on redemption of units 贖回單位應付款項		-	-
Trustee fee payable 應付受託人費用		-	-
Other accounts payable and accruals 其他應付帳及應計費用		95,788	105,016
Total current liabilities 流動負債總值		1,056,041	1,231,862
Net current assets 流動資產淨值		730,900,234	848,702,725
Net assets attributable to unitholders 單位持有人應佔資產淨值		730,900,234	848,702,725
Units in issue 已發行單位	8	22,800,000	23,400,000
Net asset value per unit 每單位資產淨值		32.0570	36.2693

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### STATEMENTS OF FINANCIAL POSITION (continued)

31 DECEMBER 2023 (continued)

### 財務狀況表(續)

於二零二三年十二月卅一日(續)

	NOTES 附註	WISE-CSIHK100 標智中證香港 100	
		2023 二零二三年	2022 二零二二年
		HKD 港元	HKD 港元
CURRENT ASSETS 流動資產			
Investments 投資	10(d) & 13	1,542,760,807	1,560,280,161
Prepayments 預付款項		18,194	18,244
Amount due from broker 應收經紀款項		5,855,926	-
Dividend and other receivables 股息及其他應收款項		2,460,967	144,583
Bank balances 銀行結餘	10(c) & 14	1,517,309	4,875,585
Total current assets 流動資產總值		1,552,613,203	1,565,318,573
CURRENT LIABILITIES 流動負債			
Management fee payable 應付管理費		1,542,907	1,525,782
Amount payable on redemption of units 贖回單位應付款項		5,953,354	3,042,217
Trustee fee payable 應付受託人費用		-	-
Other accounts payable and accruals 其他應付帳及應計費用		21,390	31,621
Total current liabilities 流動負債總值		7,517,651	4,599,620
Net current assets 流動資產淨值		1,545,095,552	1,560,718,953
Net assets attributable to unitholders 單位持有人應佔資產淨值		1,545,095,552	1,560,718,953
Units in issue 已發行單位	8	83,283,000	74,687,000
Net asset value per unit 每單位資產淨值		18.5524	20.8968

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### STATEMENTS OF FINANCIAL POSITION (continued)

31 DECEMBER 2023 (continued)

### 財務狀況表(續)

於二零二三年十二月卅一日(續)

	NOTES 附註	WISE-SSE50 標智上證50	
		2023 二零二三年	2022 二零二二年
		HKD 港元	HKD 港元
CURRENT ASSETS 流動資產			
Investments 投資	10(d) & 13	8,901,344	10,038,140
Prepayments 預付款項		17,763	17,813
Amount due from broker 應收經紀款項		-	-
Dividend and other receivables 股息及其他應收款項		-	3,262
Bank balances 銀行結餘	10(c) & 14	35,043	36,088
Total current assets 流動資產總值		8,954,150	10,095,303
CURRENT LIABILITIES 流動負債			
Management fee payable 應付管理費		16,499	18,397
Amount payable on redemption of units 贖回單位應付款項		-	-
Trustee fee payable 應付受託人費用		-	-
Other accounts payable and accruals 其他應付帳及應計費用		-	3,261
Total current liabilities 流動負債總值		16,499	21,658
Net current assets 流動資產淨值		8,937,651	10,073,645
Net assets attributable to unitholders 單位持有人應佔資產淨值		8,937,651	10,073,645
Units in issue 已發行單位	8	400,000	400,000
Net asset value per unit 每單位資產淨值		22.3441	25.1841



## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### STATEMENTS OF FINANCIAL POSITION (continued)

31 DECEMBER 2023 (continued)

### 財務狀況表(續)

於二零二三年十二月卅一日(續)

	NOTES 附註	WISE-NASDAQ50 標智新經濟 50	
		2023 二零二三年	2022 二零二二年
		HKD 港元	HKD 港元
CURRENT ASSETS 流動資產			
Investments 投資	10(d) & 13	7,338,771	8,704,909
Prepayments 預付款項		-	-
Amount due from broker 應收經紀款項		-	-
Dividend and other receivables 股息及其他應收款項		9,123	802
Bank balances 銀行結餘	10(c) & 14	1,430	11,308
Total current assets 流動資產總值		7,349,324	8,717,019
CURRENT LIABILITIES 流動負債			
Management fee payable 應付管理費		3,059	3,682
Amount payable on redemption of units 贖回單位應付款項		-	-
Trustee fee payable 應付受託人費用		950	1,002
Other accounts payable and accruals 其他應付帳及應計費用		-	-
Total current liabilities 流動負債總值		4,009	4,684
Net current assets 流動資產淨值		7,345,315	8,712,335
Net assets attributable to unitholders 單位持有人應佔資產淨值		7,345,315	8,712,335
Units in issue 已發行單位	8	780,000	780,000
Net asset value per unit 每單位資產淨值		9.4171	11.1697

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS

YEAR ENDED 31 DECEMBER 2023

### 單位持有人應佔資產淨值變動表

截至二零二三年十二月卅一日止年度

	NOTE 附註	WISE-CSI300 標智滬深300  Total 總計  HKD 港元
Balance as at 1 January 2022 於二零二二年一月一日的結餘		1,183,870,137
Total comprehensive income 全面收益總額		(328,221,932)
Issue of units 發行單位	19	32,525,440
Redemption of units 贖回單位	19	(39,470,920)
Balance as at 31 December 2022 and 1 January 2023 於二零二二年十二月卅一日及二零二三年一月一日的結餘		848,702,725
Total comprehensive income 全面收益總額		(96,520,671)
Issue of units 發行單位	19	-
Redemption of units 贖回單位	19	(21,281,820)
Balance as at 31 December 2023 於二零二三年十二月卅一日的結餘		730,900,234

Number of units in issue 已發行單位數目

	NOTE 附註	WISE-CSI300 標智滬深300  2023 二零二三年	2022 二零二二年
Units in issue at the beginning of the year 年初已發行單位	8	23,400,000	23,600,000
Issue of units 發行單位	8	-	800,000
Redemption of units 贖回單位	8	(600,000)	(1,000,000)
Units in issue at the end of the year 年末已發行單位	8	22,800,000	23,400,000

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

YEAR ENDED 31 DECEMBER 2023 (continued)

### 單位持有人應佔資產淨值變動表(續)

截至二零二三年十二月卅一日止年度(續)

		<b>WISE-CSIHK100</b> 標智中證香港 100
		<b>Total</b> 總計
	<b>NOTE</b> 附註	<b>HKD</b> 港元
Balance as at 1 January 2022 於二零二二年一月一日的結餘		1,547,760,749
Total comprehensive income 全面收益總額		(260,038,510)
Issue of units 發行單位	19	364,660,887
Redemption of units 贖回單位	19	(91,664,173)
Balance as at 31 December 2022 and 1 January 2023 於二零二二年十二月卅一日及二零二三年一月一日的結餘		1,560,718,953
Total comprehensive income 全面收益總額		(189,060,137)
Issue of units 發行單位	19	337,512,489
Redemption of units 贖回單位	19	(164,075,753)
Balance as at 31 December 2023 於二零二三年十二月卅一日的結餘		1,545,095,552

Number of units in issue 已發行單位數目

		<b>WISE-CSIHK100</b> 標智中證香港 100	
	<b>NOTE</b> 附註	<b>2023</b> 二零二三年	<b>2022</b> 二零二二年
Units in issue at the beginning of the year 年初已發行單位	8	74,687,000	61,845,000
Issue of units 發行單位	8	16,534,000	17,124,000
Redemption of units 贖回單位	8	(7,938,000)	(4,282,000)
Units in issue at the end of the year 年末已發行單位	8	83,283,000	74,687,000

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

YEAR ENDED 31 DECEMBER 2023 (continued)

### 單位持有人應佔資產淨值變動表(續)

截至二零二三年十二月卅一日止年度(續)

		<b>WISE-SSE50</b> 標智上證50
	<b>NOTE</b> 附註	<b>Total</b> 總計 <b>HKD</b> 港元
Balance as at 1 January 2022 於二零二二年一月一日的結餘		26,842,081
Total comprehensive income 全面收益總額		(6,398,896)
Issue of units 發行單位	19	-
Redemption of units 贖回單位	19	(10,369,540)
Balance as at 31 December 2022 and 1 January 2023 於二零二二年十二月卅一日及二零二三年一月一日的結餘		10,073,645
Total comprehensive income 全面收益總額		(1,135,994)
Issue of units 發行單位	19	-
Redemption of units 贖回單位	19	-
Balance as at 31 December 2023 於二零二三年十二月卅一日的結餘		8,937,651

Number of units in issue 已發行單位數目

		<b>WISE-SSE50</b> 標智上證50	
	<b>NOTE</b> 附註	<b>2023</b> 二零二三年	<b>2022</b> 二零二二年
Units in issue at the beginning of the year 年初已發行單位	8	400,000	800,000
Issue of units 發行單位	8	-	-
Redemption of units 贖回單位	8	-	(400,000)
Units in issue at the end of the year 年末已發行單位	8	400,000	400,000

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

YEAR ENDED 31 DECEMBER 2023 (continued)

### 單位持有人應佔資產淨值變動表(續)

截至二零二三年十二月卅一日止年度(續)

		<b>WISE-NASDAQ50</b> 標智新經濟50
	<b>NOTE</b> 附註	<b>Total</b> 總計 <b>HKD</b> 港元
Balance as at 1 January 2022 於二零二二年一月一日的結餘		11,472,799
Total comprehensive income 全面收益總額		(2,760,464)
Issue of units 發行單位	19	-
Redemption of units 贖回單位	19	-
Balance as at 31 December 2022 and 1 January 2023 於二零二二年十二月卅一日及二零二三年一月一日的結餘		8,712,335
Total comprehensive income 全面收益總額		(1,367,020)
Issue of units 發行單位	19	-
Redemption of units 贖回單位	19	-
Balance as at 31 December 2023 於二零二三年十二月卅一日的結餘		7,345,315

Number of units in issue 已發行單位數目

		<b>WISE-NASDAQ50</b> 標智新經濟50	
	<b>NOTE</b> 附註	<b>2023</b> 二零二三年	<b>2022</b> 二零二二年
Units in issue at the beginning of the year 年初已發行單位	8	780,000	780,000
Issue of units 發行單位	8	-	-
Redemption of units 贖回單位	8	-	-
Units in issue at the end of the year 年末已發行單位	8	780,000	780,000

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### STATEMENTS OF CASH FLOWS

YEAR ENDED 31 DECEMBER 2023

### 現金流量表

截至二零二三年十二月卅一日止年度

		WISE-CSI300 標智滬深300	
		2023 二零二三年	2022 二零二二年
NOTES 附註		HKD 港元	HKD 港元
CASH FLOWS FROM OPERATING ACTIVITIES 營運活動產生的現金流量			
	Purchase of investments 購買投資	(53,741,038)	(138,485,141)
	Sale of investments 出售投資	64,815,676	135,670,307
	Proceeds from return of capital 資本回報所得款項	-	-
	Interest received 已收利息	2,796	4,031
	Management fee paid 已付管理費	(8,388,999)	(9,903,219)
	Trustee fee paid 已付受託人費用	-	-
	Fund expenses paid 已付基金費用	(445,859)	(647,812)
	Dividend received 已收股息	20,600,430	22,301,768
7	Tax paid 已付稅項	(2,064,634)	(2,233,786)
NET CASH FROM/(USED IN) OPERATING ACTIVITIES 經營活動所得/(所用)之現金淨額		20,778,372	6,706,148
CASH FLOWS FROM FINANCING ACTIVITIES 融資活動產生的現金流量			
19	Proceeds from issuance of units 發行單位所得款項	-	32,525,440
19	Payment for redemption of units 贖回單位付款款項	(21,281,820)	(39,470,920)
NET CASH (USED IN)/FROM FINANCING ACTIVITIES 融資活動(所用)/所得現金淨額		(21,281,820)	(6,945,480)
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS 現金及現金等價物(減少)/增加淨額		(503,448)	(239,332)
EFFECT OF FOREIGN EXCHANGE RATE CHANGES 外匯匯率變動之影響		32,467	149,429
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR 年初之現金及現金等價物		1,670,186	1,760,089
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR, represented by bank balances 年末之現金及現金等價物，按銀行結餘呈列		1,199,205	1,670,186

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### STATEMENTS OF CASH FLOWS (continued)

YEAR ENDED 31 DECEMBER 2023 (continued)

### 現金流量表(續)

截至二零二三年十二月卅一日止年度(續)

	NOTES 附註	WISE-CSIHK100 標智中證香港100	
		2023 二零二三年	2022 二零二二年
		HKD 港元	HKD 港元
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b> 營運活動產生的現金流量			
Purchase of investments* 購買投資*		(397,007,714)	(664,630,469)
Sale of investments 出售投資		194,848,364	360,943,074
Proceeds from return of capital 資本回報所得款項		133,256	234,640
Interest received 已收利息		3,471	198
Management fee paid 已付管理費		(15,946,137)	(14,742,230)
Trustee fee paid 已付受託人費用		-	-
Fund expenses paid 已付基金費用		(796,142)	(1,860,710)
Dividend received 已收股息		51,498,693	48,632,676
Tax paid 已付稅項	7	(2,495,214)	(2,632,979)
<b>NET CASH FROM/(USED IN) OPERATING ACTIVITIES</b> 經營活動所得/(所用)之現金淨額		<b>(169,761,423)</b>	<b>(274,055,800)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b> 融資活動產生的現金流量			
Proceeds from issuance of units** 發行單位所得款項**	19	327,570,912	364,660,887
Payment for redemption of units 贖回單位付款款項	19	(161,164,616)	(88,621,956)
<b>NET CASH (USED IN)/FROM FINANCING ACTIVITIES</b> 融資活動(所用)/所得現金淨額		<b>166,406,296</b>	<b>276,038,931</b>
<b>NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS</b> 現金及現金等價物(減少)/增加淨額		<b>(3,355,127)</b>	<b>1,983,131</b>
<b>EFFECT OF FOREIGN EXCHANGE RATE CHANGES</b> 外匯匯率變動之影響		<b>(3,149)</b>	<b>8,776</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b> 年初之現金及現金等價物		<b>4,875,585</b>	<b>2,883,678</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR,</b> represented by bank balances 年末之現金及現金等價物，按銀行結餘呈列		<b>1,517,309</b>	<b>4,875,585</b>

\* During the year ended 31 December 2023, the sub-fund WISE-CSIHK100 had a non-cash investments amounting to HKD9,941,577 (2022: HKDnil), thus the amount was excluded from the statement.  
於截至二零二三年十二月卅一日止年度，子基金標智中證香港100的非現金投資金額為9,941,577港元(二零二二年：零港元)，故不計入表內。

\*\* During the year ended 31 December 2023, the sub-fund WISE-CSIHK100 had recognised proceeds from the issuance of shares amounting to a total of HKD337,512,489 (2022: HKD364,660,887), wherein HKD9,941,577 (2022: HKDnil) was a non-cash transaction and thus excluded from the statement.  
於截至二零二三年十二月卅一日止年度，子基金標智中證香港100已確認發行股份所得款項總額為337,512,489港元(二零二二年：364,660,887港元)，其中9,941,577港元(二零二二年：零港元)為非現金交易，故不計入表內。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### STATEMENTS OF CASH FLOWS (continued)

YEAR ENDED 31 DECEMBER 2023 (continued)

### 現金流量表(續)

截至二零二三年十二月卅一日止年度(續)

	NOTES 附註	WISE-SSE50 標智上證50	
		2023 二零二三年	2022 二零二二年
		HKD 港元	HKD 港元
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b> 營運活動產生的現金流量			
Purchase of investments 購買投資		(1,377,413)	(2,204,814)
Sale of investments 出售投資		1,177,010	12,254,172
Proceeds from return of capital 資本回報所得款項		-	-
Interest received 已收利息		39	194
Management fee paid 已付管理費		(88,815)	(181,828)
Trustee fee paid 已付受託人費用		-	-
Fund expenses paid 已付基金費用		(5,721)	(49,512)
Dividend received 已收股息		326,407	607,161
Tax paid 已付稅項	7	(32,355)	(61,166)
<b>NET CASH FROM/(USED IN) OPERATING ACTIVITIES</b> 經營活動所得/(所用)之現金淨額		<b>(848)</b>	<b>10,364,207</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b> 融資活動產生的現金流量			
Proceeds from issuance of units 發行單位所得款項	19	-	-
Payment for redemption of units 贖回單位付款款項	19	-	(10,369,540)
<b>NET CASH (USED IN)/FROM FINANCING ACTIVITIES</b> 融資活動(所用)/所得現金淨額		<b>-</b>	<b>(10,369,540)</b>
<b>NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS</b> 現金及現金等價物(減少)/增加淨額		<b>(848)</b>	<b>(5,333)</b>
<b>EFFECT OF FOREIGN EXCHANGE RATE CHANGES</b> 外匯匯率變動之影響		<b>(197)</b>	<b>13,195</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b> 年初之現金及現金等價物		<b>36,088</b>	<b>28,226</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR,</b> represented by bank balances 年末之現金及現金等價物，按銀行結餘呈列		<b>35,043</b>	<b>36,088</b>



## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### STATEMENTS OF CASH FLOWS (continued)

YEAR ENDED 31 DECEMBER 2023 (continued)

### 現金流量表(續)

截至二零二三年十二月卅一日止年度(續)

	NOTES 附註	WISE-NASDAQ50 標智新經濟50	
		2023 二零二三年	2022 二零二二年
		HKD 港元	HKD 港元
<b>CASH FLOWS FROM OPERATING ACTIVITIES 營運活動產生的現金流量</b>			
Purchase of investments 購買投資		(2,200,342)	(1,598,594)
Sale of investments 出售投資		2,169,381	1,584,953
Proceeds from return of capital 資本回報所得款項		1,330	-
Interest received 已收利息		-	1
Management fee paid 已付管理費		(42,117)	(46,056)
Trustee fee paid 已付受託人費用		(6,276)	(7,325)
Fund expenses paid 已付基金費用		(3,445)	(3,784)
Dividend received 已收股息		76,677	62,748
Tax paid 已付稅項	7	(3,938)	(2,435)
<b>NET CASH FROM/(USED IN) OPERATING ACTIVITIES</b> 經營活動所得/(所用)之現金淨額		<b>(8,730)</b>	<b>(10,492)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES 融資活動產生的現金流量</b>			
Proceeds from issuance of units 發行單位所得款項	19	-	-
Payment for redemption of units 贖回單位付款款項	19	-	-
<b>NET CASH (USED IN)/FROM FINANCING ACTIVITIES</b> 融資活動(所用)/所得現金淨額		<b>-</b>	<b>-</b>
<b>NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS</b> 現金及現金等價物(減少)/增加淨額		<b>(8,730)</b>	<b>(10,492)</b>
<b>EFFECT OF FOREIGN EXCHANGE RATE CHANGES 外匯匯率變動之影響</b>		<b>(1,148)</b>	<b>(703)</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b> 年初之現金及現金等價物		<b>11,308</b>	<b>22,503</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR,</b> <b>represented by bank balances</b> 年末之現金及現金等價物，按銀行結餘呈列		<b>1,430</b>	<b>11,308</b>

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2023

#### 1. THE FUND

World Index Shares ETFs (the "Fund") is an umbrella unit trust governed by its Trust Deed dated 11 July 2007, as amended from time to time, between BOCI-Prudential Asset Management Limited as the Manager and BOCI-Prudential Trustee Limited as the Trustee and authorised by the Hong Kong Securities and Futures Commission ("SFC") pursuant to section 104(1) of the Hong Kong Securities and Futures Ordinance. With effect from 3 December 2019, BOCI-Prudential Trustee Limited (the "retired Trustee") has retired from its role as the trustee and custodian and has been replaced by Cititrust Limited (the "Trustee") as the new trustee, and Citibank, N.A., Hong Kong Branch has been appointed by the trustee as the new custodian and administrator of the Fund.

The Fund has established six sub-funds. Two of the six sub-funds, namely W.I.S.E.-CSI HK Listed Mainland Consumption Tracker and W.I.S.E.-CSI HK Listed Mainland Real Estate Tracker, have been terminated on 7 November 2017. The remaining four sub-funds, namely W.I.S.E.-CSI 300 China Tracker<sup>®</sup> ("WISE-CSI300"), W.I.S.E.-CSI HK 100 Tracker<sup>™</sup> ("WISE-CSIHK100"), W.I.S.E.-SSE 50 China Tracker<sup>®</sup> ("WISE-SSE50") and W.I.S.E.-Nasdaq Overseas China New Economy Companies Top 50 Index Tracker ("WISE-NASDAQ50") (collectively the "Sub-Funds of World Index Shares ETFs" or the "Sub-Fund(s)") are reported under these financial statements. The Sub-Funds are listed on the Stock Exchange of Hong Kong ("SEHK"). WISE-CSI300 was listed on 17 July 2007, WISE-CSIHK100 on 15 May 2008, WISE-SSE50 on 15 April 2009 and WISE-NASDAQ50 on 12 September 2018.

### 財務報表附註

二零二三年十二月卅一日

#### 1. 基金

標智ETFs系列(「本基金」)乃中銀國際英國保誠資產管理有限公司(作為基金經理)及中銀國際英國保誠信託有限公司(作為受託人)透過於二零零七年七月十一日訂立的信託契約(經不時修訂)管理的傘子單位信託基金，並已根據香港證券及期貨條例第104(1)條獲香港證券及期貨事務監察委員會(「證監會」)認可。自二零一九年十二月三日起，中銀國際英國保誠信託有限公司(「退任受託人」)退任受託人及託管人之職務，並由花旗信託有限公司(「受託人」)替任為新受託人，而花旗銀行香港分行已獲受託人委任為本基金的新託管人及行政管理人。

本基金已成立六個子基金，六個子基金之其中兩個，即標智中證香港上市內地消費指數基金及標智中證香港上市內地地產指數基金已於二零一七年十一月七日終止。餘下四個子基金，即標智滬深300中國指數基金<sup>®</sup>(「標智滬深300」)、標智中證香港100指數基金<sup>™</sup>(「標智中證香港100」)、標智上證50中國指數基金<sup>®</sup>(「標智上證50」)及標智納斯達克中國新經濟公司海外50指數基金(「標智新經濟50」)(統稱為「標智ETFs系列的子基金」或「子基金」)，載於本財務報表。該等子基金於香港聯合交易所有限公司(「聯交所」)上市。標智滬深300於二零零七年七月十七日上市，標智中證香港100於二零零八年五月十五日上市，標智上證50於二零零九年四月十五日上市，以及標智新經濟50於二零一八年九月十二日上市。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 1. THE FUND (continued)

WISE-CSI300 is an index-tracking fund which seeks to track the performance of the CSI 300. The CSI 300 is a diversified index consisting of 300 constituent domestic shares ("A Share(s)") listed on either the Shenzhen Stock Exchange or the Shanghai Stock Exchange, which are available to domestic investors and qualified foreign institutional investors ("QFIIs") compiled and managed by the China Securities Index Co., Ltd (the "CSI"). In order for WISE-CSI300 to achieve its investment objective of tracking the CSI 300, since launch until 27 December 2017, the Manager will buy or sell one or more A Share access product(s) ("AXPs"), being a security (including without limitation, warrant, note or participation certificate) linked to an A Share or a portfolio of constituent securities ("Basket") comprised in the CSI 300. On 8 January 2013, the Manager announced that with effect from 8 February 2013 (the "Effective Date"), the Manager might invest directly in the PRC A Shares on behalf of the Sub-Fund to the extent of the Qualified Foreign Institutional Investor ("QFII") investment quota allotted to the Manager for the account of the Sub-Fund. With effect from 12 August 2015 and 3 January 2017, in addition to investing in A Shares indirectly through AXPs and investing directly in A Shares by the Manager as a QFII on behalf of the Sub-Fund (to the extent of such portion of the Manager's QFII investment quota as the Manager may allocate to the Sub-Fund from time to time), the Sub-Fund may, via the Shanghai-Hong Kong Stock Connect and the Shenzhen-Hong Kong Stock Connect, invest directly in certain eligible A Shares of PRC companies listed on the Shanghai and Shenzhen Stock Exchange, respectively. With effect from 28 December 2017, the Sub-Fund changed its investment strategy from synthetic representative strategy to physical representative strategy. The Sub-Fund wholly invests directly in A Shares via the Shanghai-Hong Kong Stock Connect and the Shenzhen-Hong Kong Stock Connect.

WISE-CSIHK100 is an index-tracking fund which seeks to track the performance of the CSIHK100. The CSIHK100 is a diversified index consisting of 100 constituent securities listed on the SEHK compiled and managed by the CSI. In order to achieve its investment objective, WISE-CSIHK100 will invest in a representative sample of the index securities selected by the Manager.

### 1. 基金(續)

標智滬深300是一個指數追蹤基金，旨在追蹤滬深300指數之表現。滬深300指數是一個由中證指數有限公司(「CSI」)編製及管理，由300隻內地股(「A股」)成分股組成的多元化指數。該等A股於深圳證券交易所或上海證券交易所上市，供國內投資者及合資格境外機構投資者(「QFII」)投資。為使標智滬深300達致追蹤滬深300指數表現的投資目標，自推出日期至二零一七年十二月廿七日止，基金經理將買賣組成滬深300指數之一個或多個A股相連產品(「AXP」)，即與A股掛鈎的證券(包括但不限於認股權證、票據或參與證書)或成份證券組合(「一籃子」)。於二零一三年一月八日，基金經理公佈自二零一三年二月八日(「生效日期」)起，基金經理可按照子基金帳戶獲分配的合格境外機構投資者(「QFII」)投資額度，代表該子基金直接投資中國A股。由二零一五年八月十二日及二零一七年一月三日起，除透過AXP間接投資於A股及基金經理作為QFII代表子基金直接投資於A股(限於基金經理將其QFII投資額度不時編配予子基金的該部分)外，子基金亦可分別透過滬港通和深港通直接投資在上海及深圳證券交易所上市之中國公司的若干合資格A股。於二零一七年十二月廿八日起，子基金的投資策略由合成模式策略過渡至實物模式策略。子基金分別透過滬港通和深港通悉數直接投資A股。

標智中證香港100是一個指數追蹤基金，旨在追蹤中證香港100指數之表現。中證香港100指數是由CSI編製及管理，由100隻於聯交所上市之成分證券組成的多元化指數。為達致投資目標，標智中證香港100將投資於由基金經理挑選的指數證券構成的一個代表性樣本。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 1. THE FUND (continued)

WISE-SSE50 is an index-tracking fund which seeks to track the performance of the SSE 50. The SSE 50 is an index consisting of 50 constituent A Shares compiled and managed by the CSI. In order for WISE-SSE50 to achieve its investment objective of tracking the SSE 50, since launch until 18 January 2015, the Manager will buy or sell one or more AXPs, being a security (including without limitation, warrant, note or participation certificate) linked to an A Share or a Basket of A Shares comprised in the SSE 50. Starting from 19 January 2015, the Manager also invests and has direct access to certain A shares via the Shanghai-Hong Kong Stock Connect. With effect from 12 May 2015, the Sub-Fund changed its investment strategy from synthetic replication (i.e. investing through both the AXPs and direct invest via the Shanghai-Hong Kong Stock Connect) to physical replication. The Sub-Fund wholly invests directly in A Shares via the Shanghai-Hong Kong Stock Connect.

WISE-NASDAQ50 is an index-tracking exchange traded fund which seeks to track the performance of the Nasdaq Overseas China New Economy Companies Top 50 Index<sup>SM</sup>. In order to achieve the investment objective of the Sub-Fund, the Sub-Fund will invest in a representative sample of the Index Securities selected by the Manager. The Sub-Fund may also invest in securities which are not Index Securities as the Manager considers appropriate. The Underlying Index is a diversified index consisting of 50 constituent securities listed on the Nasdaq, The New York Stock Exchange ("NYSE") or NYSE American, or be a component of the Nasdaq Global Index and listed on the SEHK, including but not limited to equity securities trading in the United States ("U.S.") through American Depositary Receipts ("ADRs"). It is compiled and managed by Nasdaq, Inc. or its subsidiaries or affiliates ("Nasdaq"). Nasdaq has granted to the Manager, by way of license and subject to the terms of an index license agreement between them, the right to use the Underlying Index in connection with the operation, marketing and promotion of the Sub-Fund.

These financial statements are in respect of WISE-CSI300, WISE-CSIHK100, WISE-SSE50 and WISE-NASDAQ50 on a standalone basis.

### 1. 基金(續)

標智上證50是一個指數追蹤基金，旨在追蹤上證50指數之表現。上證50指數是由CSI編製及管理，由50隻A股成分股組成的指數。為使標智上證50達致追蹤上證50指數表現的投資目標，自推出以來至二零一五年一月十八日，基金經理將買賣組成上證50指數之一個或多個AXP，即與A股或一籃子A股掛鈎的證券(包括但不限於認股權證、票據或參與證書)。自二零一五年一月十九日起，基金經理亦投資若干A股，並透過滬港通直接投資途徑作投資。由二零一五年五月十二日起，子基金已更改其投資策略，由合成複製(即透過AXP途徑及透過滬港通直接投資途徑作投資)變更為實物複製。子基金透過滬港通悉數直接投資A股。

標智新經濟50是一個指數追蹤交易所買賣基金，旨在追蹤納斯達克中國新經濟公司海外50指數<sup>SM</sup>之表現。為達致子基金的投資目標，子基金將投資於由基金經理挑選的指數證券構成的一個代表性樣本。在基金經理認為適當的情況下，子基金亦可投資於非指數證券的證券。相關指數是一個由50隻在納斯達克(Nasdaq)、紐約證券交易所(NYSE)(紐交所)或NYSE American上市的成分證券組成的多元化指數，或是屬納斯達克環球指數的組成之一並在聯交所上市的成分股，包括但不限於透過美國預託證券(「ADR」)在美國買賣的股本證券。相關指數由Nasdaq, Inc.或其附屬公司或聯繫公司(「納斯達克」)編製及管理。納斯達克已根據一項與基金經理訂立之指數特許權協議，以特許權方式授予基金經理權利，以就運作、營銷及推廣子基金使用相關指數。

該等財務報表乃分別就標智滬深300、標智中證香港100、標智上證50及標智新經濟50單獨編製。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 2. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”)

#### Changes in accounting policies and disclosures

The Sub-Funds have adopted the following revised HKFRSs for the first time for the current year’s financial statements.

Amendments to HKAS 1 and HKFRS Practice Statement 2	<i>Disclosure of Accounting Policies</i>
Amendments to HKAS 8	<i>Definition of Accounting Estimates</i>

The nature and the impact of the revised HKFRSs that are applicable to the Sub-Funds are described below:

Amendments to HKAS 1 require entities to disclose their material accounting policy information rather than their significant accounting policies. Accounting policy information is material if, when considered together with other information included in an entity’s financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements. Amendments to HKFRS Practice Statement 2 Making Materiality Judgements provide non-mandatory guidance on how to apply the concept of materiality to accounting policy disclosures. The Sub-Funds have disclosed the material accounting policy information in note 3 to the financial statements. The amendments did not have any impact on the measurement, recognition or presentation of any items in the Sub-Funds’ financial statements.

Amendments to HKAS 8 clarify the distinction between changes in accounting estimates and changes in accounting policies. Accounting estimates are defined as monetary amounts in financial statements that are subject to measurement uncertainty. The amendments also clarify how entities use measurement techniques and inputs to develop accounting estimates. Since the Sub-Funds’ approach and policy align with the amendments, the amendments had no impact on the Sub-Funds’ financial statements.

### 2. 應用新訂及經修訂香港財務報告準則（「香港財務報告準則」）

#### 會計政策及披露的變動

子基金已於本年度財務報表內首次採納下列經修訂的香港財務報告準則：

香港會計準則第1號及香港財務報告準則實務報告第2號之修訂	會計政策披露
香港會計準則第8號之修訂	會計估計定義

適用於子基金的經修訂香港財務報告準則的性質及影響載述如下：

香港會計準則第1號之修訂要求實體披露其重大會計政策資料，而非其主要會計政策。如會計政策資料與實體的財務報表內其他資料一併考慮時，可合理預期會影響一般目的財務報表的主要使用者根據該等財務報表所作出的決定，則該有關會計政策資料屬重大。香港財務報告準則實務報告第2號「作出重大判斷」之修訂，就如何將重要性概念應用於會計政策披露提供非強制性指引。子基金已在財務報表附註3披露重大會計政策資料。該等修訂對子基金財務報表中任何項目的計量、確認或呈列並無任何影響。

香港會計準則第8號之修訂釐清會計估計變更和會計政策變更的分別。會計估計被定義為財務表中存在計量不確定性的貨幣金額。該些修訂亦闡明實體如何使用計量技術和輸入數據以釐定會計估計。由於子基金之方針及政策與該等修訂一致，故該等修訂對子基金之財務報表並無影響。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 2. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”) (continued)

#### Impact of issued but not yet effective HKFRS

There are no new and amended standards and interpretations that are issued, but not yet effective, as of issuance date of the Sub-Funds’ financial statements that are expected to have material impact on the Sub-Funds’ financial statements.

### 3. MATERIAL ACCOUNTING POLICIES

The financial statements have been prepared in accordance with HKFRSs issued by Hong Kong Institute of Certified Public Accountants (“HKICPA”), the relevant disclosure provisions of the Trust Deed and the relevant financial statement disclosure requirements specified in Appendix E of the Code on Unit Trusts and Mutual Funds (the “Code”) issued by the SFC.

The financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values, as explained in the accounting policies set out below. Historical cost is generally based on the fair value of the consideration given in exchange for goods. The financial statements are presented in Hong Kong dollars (“HKD”) and all values are rounded to the nearest dollar, except when otherwise indicated.

#### Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Sub-Funds take into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis.

### 2. 應用新訂及經修訂香港財務報告準則（「香港財務報告準則」）（續）

#### 已頒佈但尚未生效香港財務報告準則的影響

截至子基金財務報表頒佈之日，並無已頒佈但尚未生效且預計會對子基金財務報表產生重大影響的新訂及經修訂準則及詮釋。

### 3. 重大會計政策

財務報表乃按照香港會計師公會頒佈之香港財務報告準則、信託契約之相關披露規定以及證監會頒佈之《單位信託及互惠基金守則》（「守則」）附錄E所列明之相關財務報表披露規定編製。

財務報表乃根據歷史成本原則編製，惟若干金融工具以下文所載會計政策闡述之公平值計量者除外。歷史成本一般是基於交換商品代價的公平值釐定。除非另有說明，否則財務報表以港元呈示，以四捨五入的方式把金額湊合至最接近的整元數。

#### 公平值計量

公平值為於計量日市場參與者按有序交易出售一項資產而將收取或轉移一項負債而將支付的價格，而不論該價格是否可直接觀察或須運用另一種估值技術作出估計。倘市場參與者於計量日對資產或負債定價時會考慮資產或負債的特點，則子基金於估計資產或負債的公平值時將考慮該等特點。此等財務報表中作計量及／或披露用途的公平值乃按此基準釐定。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 3. MATERIAL ACCOUNTING POLICIES (continued)

#### Fair value measurement (continued)

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

The principal accounting policies are set out below.

#### Financial instruments

##### **Financial assets**

##### *Initial recognition and measurement*

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost and fair value through profit or loss.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Sub-Funds' business model for managing them. The Sub-Funds initially measure a financial asset at its fair value, plus in the case of a financial asset not at fair value through profit or loss, transaction costs.

In order for a financial asset to be classified and measured at amortised cost or fair value through other comprehensive income, it needs to give rise to cash flows that are solely payments of principal and interest ("SPPI") on the principal amount outstanding.

### 3. 重大會計政策(續)

#### 公平值計量(續)

此外，就財務報告而言，按公平值計量的輸入數據的可觀察程度及公平值計量的輸入數據對其整體的重要性而定，公平值計量可分類為第一級、第二級或第三級，詳情如下：

- 第一級－按相同資產或負債於活躍市場之報價(未經調整)計量
- 第二級－所有對公平值計量而言屬重要的最低級別輸入數據，均直接或間接根據可觀察市場數據得出之估值方法
- 第三級－所有對公平值計量而言屬重要的最低級別輸入數據，均並非根據可觀察市場數據得出之估值方法

主要會計政策載列如下。

#### 金融工具

##### **財務資產**

##### *初始確認及計量*

財務資產於初始確認時分類為其後按攤銷成本及按公平值透過損益列帳。

於初始確認時，財務資產的分類取決於財務資產的合約現金流量特點及子基金管理該等財務資產的業務模式。子基金初步按公平值計量財務資產，倘財務資產並非按公平值透過損益列帳，則以交易成本計量。

倘財務資產要按攤銷成本或按公平值計入其他全面收益進行分類及計量，需產生僅為支付本金及未償還本金利息(僅為支付本金及利息)的現金流量。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 3. MATERIAL ACCOUNTING POLICIES (continued)

Financial instruments (continued)

#### Financial assets (continued)

*Initial recognition and measurement (continued)*

The Sub-Funds' business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

All regular way purchases and sales of financial assets are recognised on the trade date, that is, the date that the Sub-Fund commits to purchase or sell the asset. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the period generally established by regulation or convention in the marketplace.

*Subsequent measurement*

The subsequent measurement of financial assets depends on their classification as follows:

*Financial assets at amortised cost (debt instruments)*

The Sub-Funds measure financial assets at amortised cost if both of the following conditions are met:

- The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows.
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortised cost are subsequently measured using the effective interest method and are subject to impairment. Gains and losses are recognised in the statement of profit or loss when the asset is derecognised, modified or impaired.

### 3. 重大會計政策(續)

金融工具(續)

財務資產(續)

*初始確認及計量(續)*

子基金管理財務資產的業務模式指其如何管理其財務資產以產生現金流量。業務模式確定現金流量是否來自收集合約現金流量、出售財務資產，或兩者兼有。

所有按常規方式購買及銷售財務資產應於交易日(即子基金承諾購買或銷售資產當日)確認。常規購買或銷售指須按照市場規則或慣例所規定之一般期間內交付資產之財務資產買賣。

*後續計量*

財務資產的後續計量取決於分類如下：

*按攤銷成本計量的財務資產(債務工具)*

倘滿足以下兩個條件，子基金將按攤銷成本計量財務資產：

- 於旨在持有財務資產以收取合約現金流量的業務模式中持有的財務資產。
- 財務資產的合約條款於特定日期產生的現金流量僅為支付本金及未償還本金的利息。

按攤銷成本計量的財務資產其後使用實際利率法計量，並可能受減值影響。當資產終止確認、修訂或減值時，收益及虧損於損益及其他全面收益表中確認。



## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 3. MATERIAL ACCOUNTING POLICIES (continued)

Financial instruments (continued)

#### Financial assets (continued)

*Financial assets at fair value through profit or loss*

Financial assets at fair value through profit or loss include financial assets held for trading, financial assets designated upon initial recognition at fair value through profit or loss, or financial assets mandatorily required to be measured at fair value. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. Financial assets with cash flows that are not solely payments of principal and interest are classified and measured at fair value through profit or loss, irrespective of the business model. Notwithstanding the criteria for debt instruments to be classified at amortised cost or at fair value through other comprehensive income, as described above, debt instruments may be designated at fair value through profit or loss on initial recognition if doing so eliminates, or significantly reduces, an accounting mismatch.

Financial assets at fair value through profit or loss are carried in the statement of financial position at fair value with net changes in fair value recognised in the statement of profit or loss.

#### Impairment of financial assets

The Sub-Funds recognise an allowance for ECLs for all debt instruments not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Fund expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

### 3. 重大會計政策(續)

金融工具(續)

#### 財務資產(續)

*按公平值透過損益列帳的財務資產*

按公平值透過損益列帳的財務資產包括持作買賣的財務資產、於初始確認時指定按公平值透過損益列帳的財務資產，或強制要求按公平值計量的財務資產。倘財務資產乃基於短期出售或購回而收購，則該等財務資產分類為持作買賣。現金流量並非僅支付本金及利息的財務資產，不論其業務模式如何，均按公平值透過損益列帳分類及計量。儘管如上文所述債務工具可按攤銷成本或按公平值計入其他全面收益分類，但於初始確認時，倘能夠消除或顯著減少會計錯配，則債務工具可指定為按公平值透過損益列帳。

按公平值透過損益列帳的財務資產按公平值於財務狀況表列帳，而公平值變動淨額於損益及其他全面收益表中確認。

#### 財務資產減值

子基金確認對並非按公平值透過損益列帳的所有債務工具預期信貸損失作出撥備。預期信貸損失乃基於根據合約到期的合約現金流量與子基金預期收取的所有現金流量之間的差額而釐定，並以原實際利率的近似值貼現。預期現金流量將包括出售所持抵押品或組成合約條款的其他信貸提升措施的現金流量。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 3. MATERIAL ACCOUNTING POLICIES (continued)

#### Financial instruments (continued)

##### Impairment of financial assets (continued)

Since the Sub-Funds hold only short-term receivables which do not contain a significant financing component or applies the practical expedient of not adjusting the effect of a significant financing component, the Sub-Funds apply the simplified approach in calculating ECLs. Under the simplified approach, the Sub-Funds do not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Sub-Funds have established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

##### Financial liabilities and equity instruments

Debt and equity instruments issued by the Sub-Funds are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

#### Equity instruments

Redeemable shares are classified as equity instruments when:

- the redeemable shares entitle the holder to a pro rata share of the Sub-Funds' net assets in the event of the Sub-Funds' liquidation
- the redeemable shares are in the class of instruments that is subordinate to all other classes of instruments

### 3. 重大會計政策(續)

#### 金融工具(續)

##### 財務資產減值(續)

由於子基金僅持有的短期應收款項並不包含重大融資成分或採用不調整重大融資成分影響的實際權宜之計，因此子基金採用簡化方法計算預期信貸損失。根據簡化方法，子基金並不追蹤信貸風險的變化，而是根據每個報告日期的全期預期信貸損失確認損失撥備。子基金已根據歷史信貸損失紀錄建立撥備矩陣，並根據債務人及經濟環境的前瞻性因素進行調整。

##### 財務負債及權益工具

子基金發行的債務及權益工具乃根據有關合約安排中所闡釋及財務負債和權益工具之定義分類為財務負債或權益。

#### 權益工具

如屬以下情況，可贖回股份分類為權益工具：

- 倘子基金清盤，可贖回股份授權持有人按比例取得子基金資產淨值
- 可贖回股份於所有其他工具類別中屬最後償類別

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 3. MATERIAL ACCOUNTING POLICIES (continued)

Financial instruments (continued)

#### Financial liabilities and equity instruments (continued)

Equity instruments (continued)

- all redeemable shares in the class of instruments that is subordinate to all other classes of instruments have identical features
- the redeemable shares do not include any contractual obligation to deliver cash or another financial asset other than the holder's rights to a pro rata share of the Sub-Funds' net assets
- the total expected cash flows attributable to the redeemable shares over the life of the instrument are based substantially on the profit or loss, the change in the recognised net assets or the change in the fair value of the recognised and unrecognised net assets of the Sub-Funds over the life of the instrument

In addition to the redeemable shares having all of the above features, the Sub-Funds must have no other financial instrument or contract that has:

- total cash flows based substantially on the profit or loss, the change in the recognised net assets or the change in the fair value of the recognised and unrecognised net assets of the Sub-Funds.
- the effect of substantially restricting or fixing the residual return to the redeemable unitholders.

The Sub-Funds' redeemable units meet these conditions and are classified as equity.

### 3. 重大會計政策(續)

金融工具(續)

財務負債及權益工具(續)

權益工具(續)

- 於所有其他工具類別中屬最後償類別之所有可贖回股份擁有相同特徵
- 可贖回股份並不包括任何合約責任以交付持有人於子基金資產淨值應佔份額以外的現金或其他財務資產
- 可贖回股份於其年期應佔之預期現金流總額大體上按損益、已確認資產淨值變動或子基金於有關工具年期之已確認及未確認資產淨值之公平值變動計算

除了具有上述所有特徵的可贖回股份外，子基金不應有其他金融工具或合約而有：

- 預期現金流總額大體上按損益、已確認資產淨值變動或子基金之已確認及未確認資產淨值之公平值變動計算
- 重大限制或固定可贖回單位持有人剩餘回報的影響

子基金之可贖回單位符合有關條件而分類為權益。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 3. MATERIAL ACCOUNTING POLICIES (continued)

#### Financial instruments (continued)

#### **Financial liabilities and equity instruments (continued)**

##### *Effective interest method*

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or, where appropriate, a shorter period, to the net carrying amount on initial recognition. Interest expense is recognised on an effective interest basis.

##### *Financial liabilities*

Financial liabilities including management fee payable, amount payable on redemption of units, trustee fee payable and other accounts payable and accruals are subsequently measured at amortised cost, using the effective interest method.

##### Derecognition

The Sub-Funds derecognise a financial asset only when the contractual rights to the cash flows from the asset expire, or when they transfer the financial asset and substantially all the risks and rewards of ownership of the asset to another entity.

On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss.

The Sub-Funds derecognise financial liabilities when, and only when, the Sub-Funds' obligations are discharged, cancelled or expire. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

### 3. 重大會計政策(續)

#### 金融工具(續)

#### **財務負債及權益工具**(續)

##### *實際利率法*

實際利率法是在相關期間用於計算財務負債之攤銷成本以及分配利息支出的計算方法。實際利率是將財務負債在預計年限或更短期間(如適用)內的估計未來現金付款(包括組成實際利率其中部分之已付或已收之所有定點子費用、交易成本及其他溢價或折扣)精確貼現至初始確認時的帳面淨值的利率。利息支出按實際利率確認入帳。

##### *財務負債*

財務負債包括應付管理費、贖回單位應付款項、應付受託人費用及其他應付和累計帳項，其後採用實際利率法按攤銷成本計算。

##### 取消確認

子基金僅在自資產收取現金流量的合約權利屆滿或於其轉讓財務資產及該資產所有權的絕大部分風險及回報予另一實體時，會取消確認財務資產。

於悉數取消確認一項財務資產時，資產帳面值與已收及應收代價總和之間的差額，以及確認於其他全面收益表之上及累計權益的累計損益被確認於損益表之上。

倘子基金的責任被解除、註銷或屆滿，子基金將取消確認財務負債。取消確認的財務負債帳面值與已付及應付代價之間的差額會被確認於損益表之上。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 3. MATERIAL ACCOUNTING POLICIES (continued)

#### Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks and other short-term investments in an active market with original maturities of three months or less and bank overdrafts, if any.

#### Net gain or loss on financial assets at FVPL

Net gains or losses on financial assets at FVPL are changes in the fair value of financial assets held for trading or designated upon initial recognition as at FVPL and exclude interest and dividend income and expense.

Unrealised gains and losses comprise changes in the fair value of financial instruments for the period and from reversal of prior period's unrealised gains and losses for financial instruments which were realised in the reporting period. Realised gains and losses on disposals of financial instruments classified as at FVPL are calculated using the first-in, first-out (FIFO) method. They represent the difference between an instrument's initial carrying amount and disposal amount.

#### Revenue recognition

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Sub-Funds and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts the estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

Dividend income from investments is recognised when the shareholders' rights to receive payment have been established (provided that it is probable that the economic benefits will flow to the Sub-Funds and the amount of revenue can be measured reliably).

### 3. 重大會計政策(續)

#### 現金及現金等價物

現金及現金等價物包括手頭現金、銀行通知存款及於活躍市場之其他短期投資(原到期日為三個月或以下)及銀行透支(如有)。

#### 按公平值透過損益列帳財務資產的淨損益

按公平值透過損益列帳財務資產的淨損益是指持作交易的財務資產或於初始確認時指定按公平值透過損益列帳的財務資產的公平值變動，當中不包括利息和股息收入和支出。

未變現損益包括期內金融工具公平值的變動，以及撥回過去期間未變現但於報告期內變現的金融工具的損益。出售按公平值透過損益列帳所分類金融工具的已變現損益採用先進先出(FIFO)法計算，其代表工具的初始帳面價值與出售金額之間的差額。

#### 收入確認

如財務資產的經濟利益將流入子基金及收入的金額能可靠計算，則財務資產的利息收入確認入帳。利息收入按未提取本金及適用實際利率以時間基準計算，有關利率乃於財務資產預期年期將估計日後現金收款貼現至該資產於初始確認時帳面值淨額的利率。

投資產生之股息收入於股東收取股息的權利確立時予以確認(前提是子基金可能取得經濟利益及收入金額能夠可靠地計量)。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 3. MATERIAL ACCOUNTING POLICIES (continued)

#### Expenses

All expenses are recognised in profit or loss in the period in which they are incurred.

#### Distribution payable to unitholders

Distribution to unitholders is recognised as a liability in the statement of financial position in the period in which the distributions are approved by the Manager.

#### Foreign currencies

In preparing the financial statements of the Sub-Funds, transactions in currencies other than the functional currency of the Sub-Funds (foreign currencies) are recorded in the functional currency (i.e. the currency of the primary economic environment in which the Sub-Funds operate) at the rates of exchanges prevailing on the dates of the transactions. At the end of the reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing on the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences arising on the settlement of monetary items, and on the retranslation of monetary items, are recognised in profit or loss in the period in which they arise. Exchange difference arising on the retranslation of non-monetary items carried at fair value are included in profit or loss for the period.

#### Related parties

A party is considered to be related to the Sub-Funds if:

- (a) the party is a person or a close member of that person's family and that person
  - (i) has control or joint control over the Sub-Funds;
  - (ii) has significant influence over the Sub-Funds; or
  - (iii) is a member of the key management personnel of the Sub-Funds or of a parent of the Sub-Funds;

or

### 3. 重大會計政策(續)

#### 支出

所有支出於產生期內在損益表內確認。

#### 應付單位持有入之股息分派

單位持有入之股息分派於其獲基金經理批准期間於財務狀況表中確認為負債。

#### 外幣

編製子基金的財務報表時，以子基金功能貨幣以外的貨幣(外幣)進行的交易，按交易日期的匯率換算為功能貨幣(即子基金營運的主要經濟環境所使用的貨幣)呈列。於報告期末，以外幣計值的貨幣項目按當日的匯率重新換算。以外幣計值並按公平值列帳的非貨幣項目按釐定公平值當日的匯率重新換算。以外幣結算歷史成本計量的非貨幣項目不會重新換算。

因結算及重新換算貨幣項目產生的匯兌差額於產生期間於損益表中確認。由按公平值入帳的非貨幣項目重新換算所產生的換算差額於期內計入損益。

#### 關聯方

一方將被視為與子基金有關聯，條件為：

- (a) 該方為某一人士或該人士家屬及該人士之直系親屬
  - (i) 該人士控制或共同控制子基金；
  - (ii) 該人士對子基金擁有重大影響力；或
  - (iii) 該人士為子基金或子基金母公司之主要管理人員；

或

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 3. MATERIAL ACCOUNTING POLICIES (continued)

#### Related parties (continued)

- (b) the party is an entity where any of the following conditions applies:
- (i) the entity and the Sub-Funds are members of the same group;
  - (ii) one entity is an associate or joint venture of the other entity (or of a parent, subsidiary or fellow subsidiary of the other entity);
  - (iii) the entity and the Sub-Funds are joint ventures of the same third party;
  - (iv) one entity is a joint venture of a third entity and the other entity is an associate of the third entity;
  - (v) the entity is a post-employment benefit plan for the benefit of employees of either the Sub-Funds or an entity related to the Sub-Funds;
  - (vi) the entity is controlled or jointly controlled by a person identified in (a);
  - (vii) a person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity); and
  - (viii) the entity, or any member of a group of which it is a part, provides key management personnel services to the Sub-Funds or to the parent of the Sub-Funds.

#### Income taxes

In some jurisdictions, investment income and capital gains are subject to withholding tax deducted at the source of the income. The Sub-Funds present the withholding tax separately from the gross investment income in profit or loss. For the purpose of the statement of cash flows, cash inflows from investments are presented gross of withholding taxes, when applicable.

#### Amounts due from/to brokers

Amounts due from brokers includes margin accounts and receivable for securities sold (in a regular way transaction) that have been contracted for but not yet delivered on the reporting date. Amounts due to brokers includes payables for securities purchased (in a regular way transaction) that have been contracted for, but not yet delivered, on the reporting date.

### 3. 重大會計政策(續)

#### 關聯方(續)

- (b) 倘該方為符合以下任何條件之實體：
- (i) 該實體及子基金為同一集團成員；
  - (ii) 一家實體為另一家實體(或另一家實體之母公司、附屬公司或同系附屬公司)之聯營公司或合營企業；
  - (iii) 該實體及子基金為同一第三方之合營企業；
  - (iv) 一家實體為第三方實體之合營企業，而另一家實體為第三方實體之聯營公司；
  - (v) 實體為子基金或與子基金有關聯之實體為其僱員福利而設立之退休福利計劃；
  - (vi) 實體受(a)項所述之人士控制或共同控制；
  - (vii) (a)(i)項所述之人士對實體擁有重大影響力或為實體(或其母公司)之主要管理人員；及
  - (viii) 實體或同一集團的任何成員提供主要管理人員服務予子基金或子基金的母公司。

#### 所得稅

於若干司法權區，投資收入和資本增值須繳付預扣稅，並從收入來源扣除。子基金以獨立於損益帳內總投資收入之項目呈示預扣稅。就現金流量表而言，投資所產生的現金流量以扣除預扣稅前呈示(如適用)。

#### 應收/應付經紀款項

應收經紀款項包括保證金賬戶及出售(在正常交易)於報告日期已訂約但仍未交付證券的應收款項。應付經紀款項包括購買(在正常交易)於報告日期已訂約但仍未交付證券的應付款項。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 4. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Sub-Funds' accounting policies, which are described in note 3, the Manager and the Trustee are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

#### Critical accounting estimates and assumptions

In preparing these financial statements, the Manager and the Trustee have made certain assumptions and used various estimates concerning the liability arising from the tax exposure which may vary dependent on what will happen in the future. The resulting accounting estimates may not equal the related actual results.

#### *Taxation*

Caishui [2014] No. 81 – Circular on issues relating to the tax policy of the pilot inter-connected mechanism for trading on the Shanghai and Hong Kong stock markets ("Circular 81") and Caishui [2016] No.127 – Circular on issues relating to the tax policy of the pilot inter-connected mechanism for trading on the Shenzhen and Hong Kong stock markets ("Circular 127") went into effect on 17 November 2014 and 5 December 2016, respectively. Circular 81 and Circular 127 allows non-Chinese investors to invest in certain listed A-shares through Hong Kong securities firms. Under Circular 81 and Circular 127, business tax is temporarily exempted on realised gains from trading A-shares listed on the Shanghai Stock Exchange ("SSE") and Shenzhen Stock Exchange ("SZSE") derived by Hong Kong investors through the Shanghai-Hong Kong Stock Connect and Shenzhen-Hong Kong Stock Connect (collectively the "Stock Connects") Program. In addition, when Hong Kong investors trade A-shares listed on the SSE and SZSE through the Stock Connects, the stamp duty shall be paid according to currently effective mainland tax laws and regulations.

### 4. 重要會計判斷及估計不明朗因素之主要來源

採納附註3所述子基金之會計政策時，基金經理及受託人須對未能透過其他來源確定之資產及負債之帳面值作出判斷、估計及假設。所作出之估計及相關假設以過往歷史經驗及其他被視為相關之因素為基準，實際結果或會有差異。

估計及相關假設會被持續檢討。倘對會計估計之修訂僅影響進行修訂之期間，則於該期間確認，或倘修訂會影響目前及未來期間，則會於目前及未來期間確認。

#### 重要會計估計及假設

編製該等財務報表時，基金經理及受託人已就稅務負債風險作出若干假設及採納各種估計，而稅務風險視乎未來可能發生之事宜而定。所得出的會計估計或會不同於實際結果。

#### *稅項*

《財稅[2014]81號—關於滬港股票市場交易互聯互通機制試點有關稅收政策的通知》(「81號通知」)，以及《財稅[2016]127號—關於深港股票市場交易互聯互通機制試點有關稅收政策的通知》(「127號通知」)亦分別於二零一四年十一月十七日及二零一六年十二月五日起生效。81號通知和127號通知允許非中國投資者通過香港證券公司投資若干上市的A股。根據81號通知和127號通知，香港投資者通過滬港股票市場交易互聯互通機制和深港股票市場交易互聯互通機制(統稱「滬港通及深港通」)於上海證券交易所(「上交所」)和深圳證券交易所(「深交所」)買賣上市A股所變現的收益暫時獲豁免繳付營業稅。此外，如果香港投資者通過滬港通及深港通買賣於上交所及深交所上市的A股，須按照現行生效的內地稅務法律和法規繳付印花稅。



## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 4. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY (continued)

#### PRC taxes on dividends

The Fund is subject to PRC withholding income tax ("WIT") at a rate of 10% on the dividend income received from China A-Shares and Hong Kong H-shares.

The Fund accrued the PRC WIT provision on these dividend income during the year and are included in "Tax" in the statements of profit or loss and other comprehensive income of the Fund.

### 5. FINANCIAL INSTRUMENTS

#### Financial risk management objectives and policies

The objective of the Sub-Funds is to provide investment results that closely correspond to the performance of their respective indices. The Sub-Funds' investing activities expose them to various types of risk that are associated with the financial instruments and markets in which they invest. The risk exposures inherent in the Sub-Funds and the risk management policies employed by the Sub-Funds are discussed below.

#### (i) Market risk

##### *Interest rate risk*

Interest rate risk is the risk that the value of a financial instrument or future cash flows will fluctuate due to changes in market interest rates. The majority of the Sub-Funds' financial assets and financial liabilities are non-interest bearing. As a result, the Sub-Funds are not subject to significant amount of risk due to fluctuations in the prevailing levels of market interest rates.

The Manager is of the opinion that the Sub-Funds' sensitivity to the change in interest rate is low.

### 4. 重要會計判斷及估計不明朗因素之主要來源 (續)

#### 中國股息稅

本基金須就中國A股和香港H股所收取的股息收入按10%之稅率繳付中國預扣所得稅。

本基金就年內股息收入作出中國預扣所得稅的撥備，並於本基金的損益及其他全面收益表計入「稅項」項下。

### 5. 金融工具

#### 財務風險管理目標及政策

子基金旨在提供與各自指數表現極為接近之投資回報。子基金投資活動面臨與投資金融工具及投資市場有關的各種風險。下文討論子基金的內在風險及所採用的風險管理政策。

#### (i) 市場風險

##### *利率風險*

利率風險是指金融工具的價值或未來現金流量將因市場利率變動而發生波動的風險。子基金大多數財務資產及財務負債均不計息。因此，子基金所受現行市場利率波動影響的風險不大。

基金經理認為子基金對利率變動的敏感度偏低。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 5. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies (continued)

#### (i) Market risk (continued)

##### *Price risk*

For the year ended 31 December 2023, price risk is the risk that value of the underlying securities will fluctuate as a result of changes in market price and foreign exchange rate (other than those arising from interest rate risk), whether caused by factors specific to an individual underlying investment, its issuers or all factors affecting all instruments traded in the market.

The Sub-Funds are designated to track the performance of the relevant indices, therefore the exposures to market risk in the Sub-Funds will be substantially the same as the tracked indices. The Manager manages the Sub-Funds' exposures to market risk by ensuring that the key characteristics of the portfolio, such as security weighting and industry weighting, is closely aligned to the characteristics of the tracked indices as mentioned in respective prospectuses.

### 5. 金融工具(續)

財務風險管理目標及政策(續)

#### (i) 市場風險(續)

##### *價格風險*

於截至二零二三年十二月卅一日止年度，價格風險為相關證券的價值因市場價格及匯率上落(因利率風險而產生者除外)而波動的風險，由個別相關投資或其發行人的特定因素，或影響所有市場交易工具的所有因素導致。

子基金乃為追蹤相關指數的表現而設，因此，其所面臨的市場風險與所追蹤指數的風險大致相同。基金經理透過確保投資組合的主要特徵(例如證券及行業比重)，與各基金認購章程所述追蹤指數的特徵緊密聯繫，管理子基金受到的市場風險。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 5. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies  
(continued)

#### (i) Market risk (continued)

##### Market price

At 31 December 2023, the Sub-Funds' investments are concentrated in the following industries:

### 5. 金融工具(續)

財務風險管理目標及政策(續)

#### (i) 市場風險(續)

##### 市場價格

於二零二三年十二月卅一日，子基金投資主要集中於以下行業：

	WISE-CSI300 標智滬深300		WISE-CSIHK100 標智中證香港100		WISE-SSE50 標智上證50		WISE-NASDAQ50 標智新經濟50	
	Fair value of underlying shares 相關股份公平值	% of net asset value 佔資產淨值 百分比(%)	Fair value of underlying shares 相關股份公平值	% of net asset value 佔資產淨值 百分比(%)	Fair value of underlying shares 相關股份公平值	% of net asset value 佔資產淨值 百分比(%)	Fair value of underlying shares 相關股份公平值	% of net asset value 佔資產淨值 百分比(%)
	HKD 港元		HKD 港元		HKD 港元		HKD 港元	
<i>Investments - By Industry Sector</i> <i>投資 - 以行業分類</i>								
Communication Services 電訊服務	24,918,851	3.42	294,340,082	19.04	239,058	2.68	-	-
Consumer Discretionary 非必需消費品	52,897,273	7.25	431,755,178	27.92	346,482	3.88	4,090,102	55.69
Consumer Staples 主要消費品	99,723,326	13.66	49,441,186	3.21	2,001,891	22.41	868,300	11.83
Energy 能源	21,604,274	2.95	54,794,518	3.54	502,637	5.63	-	-
Financials 金融	157,071,833	21.49	461,497,114	29.86	2,399,970	26.85	-	-
Health Care 醫藥衛生	56,608,235	7.77	55,806,840	3.63	600,060	6.71	736,945	10.02
Industrials 工業	133,870,374	18.27	14,238,494	0.93	1,172,275	13.10	-	-
Information Technology 信息技術	95,657,277	13.06	53,864,961	3.48	493,335	5.52	-	-
Materials 原材料	54,153,502	7.44	4,323,012	0.28	626,689	7.01	-	-
Real Estate 房地產	9,675,314	1.31	76,163,254	4.93	103,596	1.16	-	-
Technology 科技	-	-	-	-	-	-	1,643,424	22.37
Utilities 公用事業	24,557,732	3.36	45,969,228	2.99	415,351	4.64	-	-
Others - Exchange Traded Funds 其他 - 交易所買賣基金	-	-	566,940	0.04	-	-	-	-
Total 總計	730,737,991	99.98	1,542,760,807	99.85	8,901,344	99.59	7,338,771	99.91

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 5. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies  
(continued)

#### (i) Market risk (continued)

Market price (continued)

At 31 December 2022, the Sub-Funds' investments are concentrated in the following industries:

	WISE-CSI300 標智滬深300		WISE-CSIHK100 標智中證香港100		WISE-SSE50 標智上證50		WISE-NASDAQ50 標智新經濟50	
	Fair value of underlying shares 相關股份公平值	% of net asset value 估資產淨值 百分比(%)	Fair value of underlying shares 相關股份公平值	% of net asset value 估資產淨值 百分比(%)	Fair value of underlying shares 相關股份公平值	% of net asset value 估資產淨值 百分比(%)	Fair value of underlying shares 相關股份公平值	% of net asset value 估資產淨值 百分比(%)
	HKD 港元		HKD 港元		HKD 港元		HKD 港元	
<i>Investments - By Industry Sector</i> 投資 - 以行業分類								
Communication Services 電訊服務	21,048,791	2.47	291,352,066	18.65	-	-	-	-
Consumer Discretionary 非必需消費品	65,959,442	7.78	460,187,435	29.51	621,317	6.17	3,698,881	42.47
Consumer Staples 主要消費品	122,516,314	14.41	55,252,431	3.53	2,296,366	22.80	1,119,621	12.84
Energy 能源	16,245,218	1.90	31,559,300	2.02	406,308	4.04	-	-
Financials 金融	176,208,783	20.78	437,360,990	28.04	2,935,932	29.15	-	-
Health Care 醫藥衛生	66,393,598	7.83	68,442,709	4.38	725,157	7.20	1,147,850	13.17
Industrials 工業	184,445,303	21.73	26,645,958	1.72	1,327,502	13.17	-	-
Information Technology 信息技術	91,684,101	10.82	40,814,883	2.62	248,561	2.46	-	-
Materials 原材料	63,783,603	7.52	8,941,110	0.58	876,812	8.70	-	-
Real Estate 房地產	16,214,675	1.91	94,159,802	6.02	160,854	1.60	-	-
Technology 科技	-	-	-	-	-	-	2,738,557	31.43
Utilities 公用事業	23,745,501	2.80	45,244,757	2.88	439,331	4.36	-	-
Others - Exchange Traded Funds 其他 - 交易所買賣基金	-	-	318,720	0.02	-	-	-	-
Total 總計	848,245,329	99.95	1,560,280,161	99.97	10,038,140	99.65	8,704,909	99.91

For the year ended 31 December 2023, WISE-CSI300 invested all, or substantially all, of its assets directly in the A Shares comprising the CSI 300 Index. WISE-CSI300 is therefore exposed to substantially the same market price risk as the CSI 300 Index. If the CSI 300 Index component share prices in local currency, Renminbi ("RMB"), were to increase/decrease by 10% with all other variables held constant, this would increase/decrease the profit before taxation for the year by approximately HKD73,073,799 (2022: increase/decrease the profit before taxation HKD84,824,533).

### 5. 金融工具(續)

財務風險管理目標及政策(續)

#### (i) 市場風險(續)

市場價格(續)

於二零二二年十二月卅一日，子基金投資主要集中於以下行業：

截至二零二三年十二月卅一日止年度，標智滬深300將所有或絕大部分資產直接投資於屬滬深300指數的A股。因此，標智滬深300與滬深300指數面對的市場價格風險大致相同。倘滬深300指數成份股的股價按當地貨幣(人民幣)計上漲/下跌10%，而其他變量維持不變，則年內稅前溢利將會增加/減少約73,073,799港元(二零二二年：稅前溢利增加/減少84,824,533港元)。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 5. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies (continued)

#### (i) Market risk (continued)

*Market price (continued)*

WISE-CSIHK100 invested all, or substantially all, of its assets in shares comprising the CSIHK100 Index. WISE-CSIHK100 is therefore exposed to substantially the same market price risk as the CSIHK100 Index. If the CSIHK100 Index component share prices in local currency, HKD, were to increase/decrease by 10% with all other variables held constant, this would increase/decrease profit before taxation for the year by approximately HKD154,276,081 (2022: increase/decrease profit before taxation HKD156,028,016) assuming no tracking difference.

WISE-SSE50 invested all, or substantially all, of its assets in A Shares of those companies in the PRC comprising the SSE 50 Index. WISE-SSE50 is therefore exposed to substantially the same market price risk as the SSE 50 Index. If the SSE 50 Index component share prices in local currency, RMB, were to increase/decrease by 10% with all other variables held constant, this would increase/decrease the profit before taxation for the year by approximately HKD890,134 (2022: increase/decrease the profit before taxation HKD1,003,814). Effective from 17 November 2014, due to temporary exemption of the imposition of capital gain tax, the fluctuation of market value would have no effect on the tax exposure on the gains from the sales of A shares by QFIIs.

### 5. 金融工具(續)

財務風險管理目標及政策(續)

#### (i) 市場風險(續)

*市場價格(續)*

標智中證香港100將所有或絕大部分資產投資於構成中證香港100指數的股票。因此，標智中證香港100與中證香港100指數面對的市場價格風險大致相同。倘中證香港100指數成份股的股價按當地貨幣(港元)計上漲/下跌10%，而其他變量維持不變，則倘假設並無追蹤誤差，年內稅前溢利將增加/減少約154,276,081港元(二零二二年：稅前溢利增加/減少156,028,016港元)。

標智上證50將所有或絕大部分資產投資於屬上證50指數中國成分公司的A股股份。因此，標智上證50與上證50指數面對的市場價格風險大致相同。倘上證50指數成份股的股價按當地貨幣(人民幣)計上漲/下跌10%，而其他變量維持不變，則年內稅前溢利將會增加/減少約890,134港元(二零二二年：稅前溢利增加/減少1,003,814港元)。自二零一四年十一月十七日起，由於暫免徵收資本增值稅，市值的變動對QFII出售A股產生收益所涉及的稅務責任概無影響。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 5. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies (continued)

#### (i) Market risk (continued)

*Market price (continued)*

WISE-NASDAQ50 invested all, or substantially all, of its assets in shares comprising the Nasdaq Overseas China New Economy Companies Top 50 Index<sup>SM</sup>. WISE-NASDAQ50 is therefore exposed to substantially the same market price risk as the Nasdaq Overseas China New Economy Companies Top 50 Index<sup>SM</sup>. If the Nasdaq Overseas China New Economy Companies Top 50 Index<sup>SM</sup> component share prices in local currency, HKD and USD, were to increase/decrease by 10% with all other variables held constant, this would increase/decrease profit before taxation for the year by approximately HKD733,877 (2022: increase/decrease profit before taxation HKD870,491) assuming no tracking difference. Capital gains realized by non-residents are generally not subject to U.S. withholding tax, the fluctuation of market value would have no effect on the tax exposure on the gains from the sales of shares listed in the NYSE or NYSE American.

The 10% represents the Manager and the Trustee's assessment of the reasonably possible change in market prices.

*Currency risk*

Currency risk is the risk that the value of financial instruments denominated in foreign currencies will fluctuate due to the changes in exchange rates.

WISE-CSI300 and WISE-SSE50 holds monetary assets and investments denominated in currencies other than HKD which is a bank account denominated in RMB, they are exposed to currency risk related to HKD against RMB. Meanwhile, WISE-NASDAQ50 holds monetary assets and investments denominated in currencies other than HKD which is a bank account denominated in USD. The Manager and the Trustee assess that the Sub-Fund has no significant foreign exchange risk with respect to the USD because the HKD (the Sub-Fund's functional and presentation currency) is pegged to the USD.

### 5. 金融工具(續)

財務風險管理目標及政策(續)

#### (i) 市場風險(續)

*市場價格(續)*

標智新經濟50將所有或絕大部分資產投資於構成納斯達克中國新經濟公司海外50指數<sup>SM</sup>的股票。因此，標智新經濟50與納斯達克中國新經濟公司海外50指數<sup>SM</sup>面對的市場價格風險大致相同。倘納斯達克中國新經濟公司海外50指數<sup>SM</sup>成份股的股價按當地貨幣(港元及美元)計上漲/下跌10%，而其他變量維持不變，則倘假設並無追蹤誤差，年內稅前溢利將增加/減少約733,877港元(二零二二年：稅前溢利增加/減少870,491港元)。非居民獲得的資本增值一般毋須繳付美國預扣稅，市值的變動對出售於紐約證券交易所(NYSE)或NYSE American上市股份的收益，並無稅務影響。

10%代表基金經理及受託人對市場價格可能的合理變動的評估。

*貨幣風險*

貨幣風險指以外幣計值之金融工具，其價值會因外匯匯率變動而波動的風險。

標智滬深300及標智上證50持有以港元以外貨幣計值的貨幣資產投資，此為以人民幣計值的銀行戶口，因而面臨與港元兌人民幣的匯率有關的貨幣風險。此外，標智新經濟50持有以港元以外貨幣計值的貨幣資產投資，此為以美元計值的銀行戶口。基金經理及受託人評估後認為該子基金並無因面臨港元兌美元的匯率而承擔重大匯兌風險，因港元(子基金的功能及呈示貨幣)與美元掛鈎。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 5. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies (continued)

#### (i) Market risk (continued)

*Market price (continued)*

*Currency risk (continued)*

The table below summarises the Sub-Funds' exposure to currency risk on the statements of financial position.

	<b>WISE-CSI300</b> 標智滬深300	<b>WISE-CSIHK100</b> 標智中證香港100	<b>WISE-SSE50</b> 標智上證50	<b>WISE-NASDAQ50</b> 標智新經濟50
	<b>HKD equivalent</b> 等值港元	<b>HKD equivalent</b> 等值港元	<b>HKD equivalent</b> 等值港元	<b>HKD equivalent</b> 等值港元
At 31 December 2023				
Currency exposure to – RMB				
於二零二三年十二月卅一日				
下列貨幣之淨貨幣風險－人民幣				
Monetary assets 貨幣資產	1,156,658	-	28,251	-
	<b>WISE-CSI300</b> 標智滬深300	<b>WISE-CSIHK100</b> 標智中證香港100	<b>WISE-SSE50</b> 標智上證50	<b>WISE-NASDAQ50</b> 標智新經濟50
	<b>HKD equivalent</b> 等值港元	<b>HKD equivalent</b> 等值港元	<b>HKD equivalent</b> 等值港元	<b>HKD equivalent</b> 等值港元
At 31 December 2022				
Currency exposure to – RMB				
於二零二二年十二月卅一日				
下列貨幣之淨貨幣風險－人民幣				
Monetary assets 貨幣資產	637,235	-	27,784	-

If the year end RMB spot exchange rate was to appreciate/depreciate by 4% against the HKD with all other variables held constant, it would increase/decrease profit for the year by approximately HKD46,266 (2022: increase/decrease profit for the year HKD25,489) for WISE-CSI300 and HKD1,130 (2022: increase/decrease profit for the year HKD1,111) for WISE-SSE50. The 4% represents the Manager and the Trustee's assessment of the reasonably possible change in foreign exchange rates.

### 5. 金融工具(續)

財務風險管理目標及政策(續)

#### (i) 市場風險(續)

*市場價格(續)*

*貨幣風險(續)*

子基金之財務狀況表上的貨幣風險概述如下。

倘年末人民幣即期匯率兌港元升值／貶值4%，而所有其他變量維持不變，標智滬深300之年內溢利將增加／減少約46,266港元(二零二二年：年內溢利增加／減少25,489港元)及標智上證50之年內溢利將增加／減少約1,130港元(二零二二年：年內溢利增加／減少1,111港元)。4%代表基金經理及受託人對外匯匯率可能的合理變動之評估。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 5. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies (continued)

#### (ii) Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Sub-Funds.

For the year ended 31 December 2023, financial assets which potentially subject the Sub-Funds to concentrations of credit risk consist principally of bank balances.

At the reporting date, the Sub-Funds' maximum exposure to credit risk is mainly as follows:

### 5. 金融工具(續)

財務風險管理目標及政策(續)

#### (ii) 信貸風險

信貸風險指交易對手不履行合約責任，引致子基金財務虧損的風險。

截至二零二三年十二月卅一日止年度，可能令子基金面臨信貸風險的財務資產主要包括銀行結餘。

於報告日期，子基金面對的最大信貸風險主要為：

	<b>WISE-CSI300</b> 標智滬深300	<b>WISE-CSIHK100</b> 標智中證香港100	<b>WISE-SSE50</b> 標智上證50	<b>WISE-NASDAQ50</b> 標智新經濟50
	<b>HKD</b> 港元	<b>HKD</b> 港元	<b>HKD</b> 港元	<b>HKD</b> 港元
At 31 December 2023 於二零二三年十二月卅一日				
Bank balances 銀行結餘	1,199,205	1,517,309	35,043	1,430
Investments 投資	730,737,991	1,542,760,807	8,901,344	7,338,771
Dividend and other receivables 股息及其他應收帳款	-	2,460,967	-	9,123
Amount due from broker 應收經紀款項	-	5,855,926	-	-
<b>Total 總計</b>	<b>731,937,196</b>	<b>1,552,595,009</b>	<b>8,936,387</b>	<b>7,349,324</b>
	<b>WISE-CSI300</b> 標智滬深300	<b>WISE-CSIHK100</b> 標智中證香港100	<b>WISE-SSE50</b> 標智上證50	<b>WISE-NASDAQ50</b> 標智新經濟50
	<b>HKD</b> 港元	<b>HKD</b> 港元	<b>HKD</b> 港元	<b>HKD</b> 港元
At 31 December 2022 於二零二二年十二月卅一日				
Bank balances 銀行結餘	1,670,186	4,875,585	36,088	11,308
Investments 投資	848,245,329	1,560,280,161	10,038,140	8,704,909
Dividend and other receivables 股息及其他應收帳款	-	144,583	3,262	802
<b>Total 總計</b>	<b>849,915,515</b>	<b>1,565,300,329</b>	<b>10,077,490</b>	<b>8,717,019</b>



## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 5. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies (continued)

#### (ii) Credit risk (continued)

The bank balances are held with Citibank N.A., Hong Kong Branch. The Manager and Trustee consider the associated credit risk is not significant as the counterparty is reputable bank in Hong Kong.

For WISE-CSIHK100, the Sub-Fund invests directly in index constituent shares listed on the SEHK. For WISE-SSE50, the Sub-fund invests directly in index constituent shares listed on the Shanghai Stock Exchange. For WISE-CSI300 the Sub-fund invests directly in index constituent shares listed on the Shanghai and Shenzhen Stock Exchange. For WISE-NASDAQ50 the Sub-fund invests directly in index constituent shares listed on the Nasdaq, the NYSE or NYSE American and the SEHK. All transactions in securities are settled or paid for upon delivery using approved and reputable brokers.

*Financial assets subject to HKFRS 9's impairment requirements*

The Sub-Funds' financial assets subject to the ECL model within HKFRS 9 are bank balances, amount due from broker and dividend and other receivables. At 31 December 2023 and 2022, no loss allowance had been provided for bank balances, amount due from broker and dividend and other receivables. There is not considered to be any concentration of credit risk within these assets. No assets are considered impaired and no amounts have been written off in the period.

As only bank balances, amount due from broker and dividend and other receivables are impacted by the HKFRS 9 ECL model, the Sub-Fund has adopted the simplified approach. The loss allowance shown, if any, is therefore based on lifetime ECLs.

In calculating the loss allowance, a provision matrix has been used based on historical observed loss rates over the expected life of the receivables adjusted for forward-looking estimates.

### 5. 金融工具(續)

財務風險管理目標及政策(續)

#### (ii) 信貸風險(續)

銀行結餘由花旗銀行(香港分行)持有。基金經理及受託人認為相關信貸風險並非重大，因對手方為香港聲譽良好的銀行。

就標智中證香港100而言，該子基金直接投資於聯交所上市的指數成份股。就標智上證50而言，該子基金直接投資於上海證券交易所上市的指數成份股。就標智滬深300而言，該子基金直接投資於上海及深圳證券交易所上市的指數成份股。就標智新經濟50而言，該子基金直接投資於納斯達克、紐約證券交易所(NYSE)或NYSE American及聯交所上市的指數成份股。所有證券交易均聘用經核准且聲譽良好的經紀於交付時進行結算或支付。

*受香港財務報告準則第9號減值要求限制的財務資產*

子基金受香港財務報告準則第9號項下的預期信貸損失模式限制的財務資產為銀行結餘、應收經紀款項和股息及其他應收款項。於二零二三年及二零二二年十二月卅一日，就銀行結餘、應收經紀款項和股息及其他應收款項並無作出損失撥備。這些資產視作並無任何集中的信貸風險。期內資產視作並無減值及並無註銷金額。

由於香港財務報告準則第9號的預期信貸損失模式僅影響銀行結餘、應收經紀款項和股息及其他應收款項，子基金已採納簡化的方法。因此，所示的損失撥備(如有)乃基於全期的預期信貸損失計算。

在計算損失撥備時，根據應收帳款於預期年期過往可觀察的損失率經前瞻性估計調整後，使用撥備矩陣來釐定。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 5. FINANCIAL INSTRUMENTS (continued)

#### Financial risk management objectives and policies (continued)

##### (ii) Credit risk (continued)

*Financial assets not subject to HKFRS 9's impairment requirements*

The Sub-Funds are exposed to credit risk on investments. These classes of financial assets are not subject to HKFRS 9's impairment requirements as they are measured at FVTPL. The carrying value of these assets, under HKFRS 9 represents the Fund's maximum exposure to credit risk on financial instruments not subject to the HKFRS 9 impairment requirements on the respective reporting dates.

The Sub-Funds only trade with reputable brokers authorised by management. The bank balances are held with reputable banks in Hong Kong. The Manager and Trustee consider the associated credit risk is not significant. The maximum exposure to credit risk at the year end is the carrying amount of financial assets as shown in the statement of net assets. None of the assets is impaired nor past due but not impaired.

##### (iii) Liquidity risk

Liquidity risk is the risk that the Sub-Funds may not be able to generate sufficient cash or resources to settle its obligations in full as they fall due or can only do so on terms that are materially disadvantageous.

Although the units of the Sub-Funds are listed on the SEHK and are readily transferable in the open market, the participating dealer ("PD") may also demand the Sub-Funds to redeem their units at the PD's discretion. The underlying investments of the Sub-Funds are listed shares which can be readily disposed of for cash. Thus, the liquidity risk is considered low.

The table below analyses the Sub-Funds' financial liabilities into relevant maturity groupings based on the remaining period at the reporting date to the contractual maturity date. The amounts in the table are the contractual undiscounted cash flows and on the basis of the earliest date on which the Sub-Funds can be required to pay. Balances due within 12 months equal their carrying balances, as the impact of discounting is insignificant.

### 5. 金融工具(續)

#### 財務風險管理目標及政策(續)

##### (ii) 信貸風險(續)

*不受香港財務報告準則第9號減值要求限制的財務資產*

子基金承擔投資的信貸風險。這類財務資產不受香港財務報告準則第9號減值要求規限，因為其按公平值透過損益列帳。根據香港財務報告準則第9號，這些資產的帳面值為本基金於相關報告日期就不受香港財務報告準則第9號減值要求限制的財務工具承擔的最大信貸風險值。

子基金僅與由管理層授權信譽良好的經紀進行交易。銀行結餘由香港聲譽良好的銀行持有。基金經理及受託人認為相關信貸風險並非重大。年末最大信貸風險為資產淨值報表所示財務資產的帳面價值。概無資產已減值或逾期但未減值。

##### (iii) 流動性風險

流動性風險指子基金可能未能產生足夠現金或資源於到期時全面履行責任，或只能按相當不利的條款履行責任的風險。

儘管子基金單位在聯交所上市，並可隨時於公開市場轉讓，然而參與證券商亦可行使其酌情權要求子基金贖回其單位。子基金的相關投資為上市股份，可隨時出售套現。因此流動性風險較低。

下表根據報告日期至合約到期日之餘下期間，以相關到期組別劃分，分析子基金的財務負債。表中所載數額為合約性未貼現的現金流量，以可要求子基金付款之最早日期為基準。由於貼現的影響不大，故此十二個月內到期的結餘等於其帳面值。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 5. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies  
(continued)

#### (iii) Liquidity risk (continued)

	WISE-CSI300 標智滬深300	WISE-CSIHK100 標智中證香港100	WISE-SSE50 標智上證50	WISE-NASDAQ50 標智新經濟50
	HKD 港元	HKD 港元	HKD 港元	HKD 港元
At 31 December 2023 於二零二三年十二月卅一日				
<i>Less than 1 month</i> 少於一個月				
Financial liabilities 財務負債				
Management fee payable 應付管理費	960,253	1,542,907	16,499	3,059
Trustee fee payable 應付受託人費用	-	-	-	950
Amount payable on redemption of units 贖回單位應付款項	-	5,953,354	-	-
Other accounts payable 其他應付款項	95,788	21,390	-	-
	1,056,041	7,517,651	16,499	4,009
At 31 December 2022 於二零二二年十二月卅一日				
<i>Less than 1 month</i> 少於一個月				
Financial liabilities 財務負債				
Management fee payable 應付管理費	1,126,846	1,525,782	18,397	3,682
Trustee fee payable 應付受託人費用	-	-	-	1,002
Amount payable on redemption of units 贖回單位應付款項	-	3,042,217	-	-
Other accounts payable 其他應付款項	105,016	31,621	3,261	-
	1,231,862	4,599,620	21,658	4,684

#### Fair value

The fair value of financial assets and financial liabilities are determined by the Manager and the Trustee as follows:

- the fair value of financial assets with standard terms and conditions and traded in active liquid markets are determined with reference to quoted market bid prices, adjusted for potential tax exposure, if any.
- the fair value of other financial assets and financial liabilities are determined in accordance with generally accepted pricing models based on discounted cash flows analysis.

The Manager and the Trustee considered that the fair value of other financial assets and financial liabilities approximate their amortised cost.

### 5. 金融工具(續)

財務風險管理目標及政策(續)

#### (iii) 流動性風險(續)

#### 公平值

財務資產及財務負債的公平值由基金經理及受託人按以下方式釐定：

- 具有標準條款及條件並於活躍流通市場買賣的財務資產，其公平值乃參考市場所報買入價釐定，並經潛在稅務風險(如有)調整。
- 其他財務資產及財務負債的公平值乃根據普遍接受的定價模式，按貼現現金流量分析。

基金經理及受託人認為，其他財務資產及財務負債的公平值約相當於其攤銷成本。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 5. FINANCIAL INSTRUMENTS (continued)

Fair value measurements recognised in the statement of financial position

#### (iv) Fair value of financial assets that are measured at fair value on a recurring basis

The following table provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Level 1, Level 2 and Level 3 based on the degree to which the fair value is observable.

### 5. 金融工具(續)

於財務狀況表確認之公平值計量

#### (iv) 財務資產之公平值(按持續基準計量公平值)

下表提供初始確認後以公平值計量之金融工具之分析，該等金融工具根據公平值可觀察的程度，分為第一級、第二級及第三級。

	WISE-CSI300 標智滬深300	WISE-CSIHK100 標智中證香港100	WISE-SSE50 標智上證50	WISE-NASDAQ50 標智新經濟50
	HKD 港元	HKD 港元	HKD 港元	HKD 港元
At 31 December 2023 於二零二三年十二月卅一日				
Financial assets at FVTPL 按公平值透過損益列帳的財務資產				
Investments – Level 1 投資 – 第一級				
- Listed equities in Hong Kong 於香港上市股票	-	1,542,760,807	-	4,825,751
- Listed equities in PRC 於中國內地上市股票	730,737,991	-	8,901,344	-
- Listed equities in U.S. 於美國上市股票	-	-	-	103,371
- ADRs 美國預託證券	-	-	-	2,409,649
	<u>730,737,991</u>	<u>1,542,760,807</u>	<u>8,901,344</u>	<u>7,338,771</u>
Investments – Level 2 投資 – 第二級				
- Listed equities in Hong Kong 於香港上市股票	-	-	-	-
- Listed equities in PRC 於中國內地上市股票	-	-	-	-
- Listed equities in U.S. 於美國上市股票	-	-	-	-
- ADRs 美國預託證券	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Investments – Level 3 投資 – 第三級				
- Listed equities in Hong Kong 於香港上市股票	-	-	-	-
- Listed equities in PRC 於中國內地上市股票	-	-	-	-
- Listed equities in U.S. 於美國上市股票	-	-	-	-
- ADRs 美國預託證券	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 5. FINANCIAL INSTRUMENTS (continued)

Fair value measurements recognised in the statement of financial position (continued)

#### (iv) Fair value of financial assets that are measured at fair value on a recurring basis (continued)

### 5. 金融工具(續)

於財務狀況表確認之公平值計量(續)

#### (iv) 財務資產之公平值(按持續基準計量公平值)(續)

	WISE-CSI300 標智滬深300	WISE-CSIHK100 標智中證香港100	WISE-SSE50 標智上證50	WISE-NASDAQ50 標智新經濟50
	HKD 港元	HKD 港元	HKD 港元	HKD 港元
At 31 December 2022 於二零二二年十二月卅一日				
Financial assets at FVTPL 按公平值透過損益列帳的財務資產				
Investments – Level 1 投資 – 第一級				
- Listed equities in Hong Kong 於香港上市股票	-	1,559,825,241	-	5,750,263
- Listed equities in PRC 於中國內地上市股票	848,245,329	-	10,038,140	-
- Listed equities in U.S. 於美國上市股票	-	-	-	125,829
- ADRs 美國預託證券	-	-	-	2,828,817
	<u>848,245,329</u>	<u>1,559,825,241</u>	<u>10,038,140</u>	<u>8,704,909</u>
Investments – Level 2 投資 – 第二級				
- Listed equities in Hong Kong 於香港上市股票	-	-	-	-
- Listed equities in PRC 於中國內地上市股票	-	-	-	-
- Listed equities in U.S. 於美國上市股票	-	-	-	-
- ADRs 美國預託證券	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Investments – Level 3 投資 – 第三級				
- Listed equities in Hong Kong 於香港上市股票	-	454,920	-	-
- Listed equities in PRC 於中國內地上市股票	-	-	-	-
- Listed equities in U.S. 於美國上市股票	-	-	-	-
- ADRs 美國預託證券	-	-	-	-
	<u>-</u>	<u>454,920</u>	<u>-</u>	<u>-</u>

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 5. FINANCIAL INSTRUMENTS (continued)

Fair value measurements recognised in the statement of financial position (continued)

#### (iv) Fair value of financial assets that are measured at fair value on a recurring basis (continued)

Investments classified within Level 3 have significant unobservable inputs, as they trade infrequently. For WISE-CSIHK100, HKD454,920 of listed equities were transferred out from Level 3 to Level 1 due to resumption of trading in 2023.

For WISE-CSI300, WISE-SSE50 and WISE-NASDAQ50, there were no transfers of fair value measurements between Level 1 and Level 2 and no transfers into or out of Level 3 during both years.

For transfers of investments into Level 3 the fair value are adjusted as determined by the Manager and with the consent of Trustee. Transfers between levels of the fair value hierarchy, are deemed to have occurred at the end of the reporting period. The fair value is determined by the Manager and with the consent of the Trustee using last bid prices on the principal stock exchange and then adjusted by application of a discount with reference to the negative news about the investment to determine the price for valuation.

The Manager has estimated the potential effect on valuation of the investments by using different values on these significant unobservable inputs. If 5% movement from the last bid prices, with all other variables held constant, value of the investment would have been changed as follows:

### 5. 金融工具(續)

於財務狀況表確認之公平值計量(續)

#### (iv) 財務資產之公平值(按持續基準計量公平值)(續)

屬第三級別的投資因為不常交易，因此有重大非可觀察輸入數據。就標智中證香港100，因在二零二三年十二月卅一日香港上市股票於活躍市場獲取報價(未經調整)，有454,920港元的上市股票由第三級轉移至第一級。

就標智滬深300、標智上證50及標智新經濟50，第一級與第二級之間並無公平值計量的轉移，於年內並無在第三級轉入或轉出。

就轉移至第三級的投資，其公平值的調整乃經基金經理釐定和受託人同意進行。公平值架構內各級別之間的轉移視作於報告期末發生。基金經理使用主要證券交易所的最後買入價格且經受託人同意釐定公平值，其後參考有關投資所涉及的不利消息計算折讓率而作出調整，從而釐定估值價格。

基金經理已按非可觀察輸入參數的不同價值，對投資估值帶來的潛在影響作出估計。倘最後買入價格出現5%的變動，於其他所有變量維持不變下，投資的價值將會有如下的變更：

	Possible reasonable shift of last bid price 最後買入價格的可能合理變化	Movement in value of investments 投資價值的變動 HKD 港元
At 31 December 2023 於二零二三年十二月卅一日 WISE-CSIHK100 標智中證香港100	+ / - 5%	-
At 31 December 2022 於二零二二年十二月卅一日 WISE-CSIHK100 標智中證香港100	+ / - 5%	22,746

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 6. CAPITAL RISK MANAGEMENT

The Sub-Funds are index-tracking funds seeking to track the performance of their respective benchmark indices. The capital is represented by the redeemable units outstanding. The Sub-Funds do not have any internally and externally imposed capital requirements and therefore the Sub-Funds are not subject to significant capital risk.

The Sub-Funds' units entitle the holders of the units to dividends when declared and to payment of a proportionate share of the Sub-Funds' net asset value on redemption date or upon winding up of the Sub-Fund. The total expected cash outflow on redemption of all the Sub-Funds' units equals the Sub-Funds' equity.

The Sub-Funds' objective in managing the capital is to maximise returns to all investors, and to manage liquidity risk arising from the redemptions. The Manager manages the capital of the Sub-Funds in accordance with the respective Sub-Fund's investment objectives and policies stated in the prospectus, and may suspend the creation and redemption of units under certain circumstances stipulated in the prospectuses.

### 7. TAXATION

No provision for Hong Kong Profits Tax has been made for the Sub-Funds as the bank interest, dividend income and realised gain on sale of investments of the Sub-Funds are excluded from the charge to profits tax under Section 14, Section 26 or Section 26A of the Hong Kong Inland Revenue Ordinance.

#### PRC corporate income tax ("CIT") on capital gains

With Circular 81 and Circular 127, effective from 17 November 2014 and 5 December 2016 respectively, the gains derived by Hong Kong investors on the trading of A-shares through the Stock Connects program shall be temporarily be exempted from PRC CIT.

#### PRC WIT on dividend income

WISE-CSI300, WISE-SSE50, WISE-CSIHK100 and WISE-NASDAQ50 are also subjected to WIT on dividend income derived from investments in China A-Shares and Hong Kong H-Shares and on interest income derived from PRC bank accounts where applicable. The WIT on investment income described above is included in taxation in the statements of profit or loss and other comprehensive income.

### 6. 資本風險管理

子基金是一個指數追蹤基金，旨在追蹤其各自基準指數之表現。其資本乃以未贖回的可贖回單位代表。子基金對內並無任何資本規定，對外亦無承受任何資本規定，因此子基金無須承擔重大資本風險。

子基金的基金單位賦予單位持有人權利於其派息時享有有關分紅，及於贖回或子基金清盤時按資產淨值比例劃分利益，唯其預計可供劃分之現金流出總額只限於該子基金所擁有之資產。

子基金管理資本的目標是為所有投資者帶來最大回報，並管理由贖回而產生的流動性風險。基金經理根據認購章程所載子基金的投資目標及政策管理子基金的資本，並可以在認購章程規定的若干情況下暫停增設及贖回基金單位。

### 7. 稅項

根據香港稅務條例第14條、第26條或第26A條，子基金的銀行利息、股息收入及出售子基金投資已變現的盈利毋須繳納香港利得稅，故並無就香港利得稅作出撥備。

#### 資本增值的中國企業所得稅

根據81號通知及127號通知，分別由二零一四年十一月十七日及二零一六年十二月五日起，香港投資者通過滬港通及深港通買賣A股所得的收益獲暫免繳付中國企業所得稅。

#### 股息收入的中國預扣稅

標智滬深300、標智上證50、標智中證香港100及標智新經濟50就投資中國A股和香港H股所得股息收入及來自中國銀行帳戶（如適用）產生的利息收入亦須繳付預扣稅。上述投資收益有關的預扣稅計入損益及其他全面收益表的稅項內。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 7. TAXATION (continued)

#### U.S. WIT on dividend income

Under U.S. domestic tax laws, a foreign person generally is subject to 30% U.S. tax on its U.S.-source income. U.S. persons making payments (“withholding agents”) to foreign persons generally must withhold 30% of the payment amount as tax withheld at source on payments, such as dividends and royalties, made to foreign persons.

### 8. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS AND NUMBER OF UNITS IN ISSUE

Number of units in issue

Units in issue at the beginning of the year

年初已發行單位

Units issued 已發行單位

Units redeemed 已贖回單位

Units in issue at the end of the year

年末已發行單位

Net asset value per unit

Net asset value per unit at the end of the year

年末每單位資產淨值

	WISE-CSI300 標智滬深300		WISE-CSIHK100 標智中證香港100		WISE-SSE50 標智上證50		WISE-NASDAQ50 標智新經濟50	
	2023	2022	2023	2022	2023	2022	2023	2022
	二零二三年	二零二二年	二零二三年	二零二二年	二零二三年	二零二二年	二零二三年	二零二二年
Units in issue at the beginning of the year 年初已發行單位	23,400,000	23,600,000	74,687,000	61,845,000	400,000	800,000	780,000	780,000
Units issued 已發行單位	-	800,000	16,534,000	17,124,000	-	-	-	-
Units redeemed 已贖回單位	(600,000)	(1,000,000)	(7,938,000)	(4,282,000)	-	(400,000)	-	-
Units in issue at the end of the year 年末已發行單位	22,800,000	23,400,000	83,283,000	74,687,000	400,000	400,000	780,000	780,000
Net asset value per unit	每單位資產淨值							
	WISE-CSI300 標智滬深300		WISE-CSIHK100 標智中證香港100		WISE-SSE50 標智上證50		WISE-NASDAQ50 標智新經濟50	
	2023	2022	2023	2022	2023	2022	2023	2022
	二零二三年	二零二二年	二零二三年	二零二二年	二零二三年	二零二二年	二零二三年	二零二二年
	HKD	HKD	HKD	HKD	HKD	HKD	HKD	HKD
	港元	港元	港元	港元	港元	港元	港元	港元
Net asset value per unit at the end of the year 年末每單位資產淨值	32.0570	36.2693	18.5524	20.8968	22.3441	25.1841	9.4171	11.1697

### 9. FORMATION COSTS

In accordance with the provisions of the prospectuses, formation costs determined by the Manager to be borne by the Sub-Funds will be expensed in the first financial year.

No formation cost is incurred and expensed for the years ended 31 December 2023 and 2022.

### 7. 稅項(續)

#### 股息收入的美國預扣稅

根據美國國內稅務法，海外人士一般須就源自美國的收入繳付30%的美國稅項。美國任何人士(預扣稅代理人)向海外人士作出付款，一般須預扣向海外人士付款金額的30%，作為支款來源之預扣稅，其中包括股息和特許權費。

### 8. 單位持有人應佔資產淨值及已發行單位數目

已發行單位數目

每單位資產淨值

### 9. 成立費用

根據基金認購章程之條文規定，基金經理所釐定的成立費用會由子基金承擔，並於首年財政年度內攤銷。

於截至二零二三年及二零二二年十二月卅一日止年度，並無成立費用產生及支付。



## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 10. RELATED PARTY TRANSACTIONS

#### Transactions with the manager, trustee, custodian and their connected persons

Connected persons of the Manager, Trustee and Custodian are those as defined in the Code issued by the SFC. All transactions entered into during the year between the Sub-Funds and the Manager, Trustee and Custodian and their connected persons were carried out in the normal course of business and on normal commercial terms. To the best of the Manager's, the Trustee's and the Custodian's knowledge, the Sub-Funds do not have any other transactions with connected persons except those disclosed below.

#### **(a) Management fee paid to and servicing fee waived or absorbed by the Manager**

The Manager is entitled to receive a management fee, the maximum management fee the Manager may levy shall be 2.0% per annum of the net asset value of each Sub-Fund. Currently the Manager levies at the rate of up to 0.99% (2022: 0.99%) per annum for WISE-CSI300, WISE-CSIHK100, WISE-SSE50 and 0.5% (2022: 0.5%) per annum for WISE-NASDAQ50, accrued daily and calculated as at each dealing day and payable monthly in arrears.

In addition, the Manager is entitled to receive a servicing fee calculated at maximum 1% per annum of the net asset value of WISE-CSI300, WISE-CSIHK100, WISE-SSE50 and WISE-NASDAQ50. This fee has been waived by the Manager for the year and prior year.

### 10. 關連方交易

#### 與基金經理、受託人及託管人及其關連人士之交易

基金經理、受託人及託管人的關連人士指證監會制定的守則所界定的人士。年內所有由子基金與基金經理、受託人及託管人及其關連人士訂立的交易，均於日常業務過程中按正常商業條款進行。就基金經理、受託人及託管人所知，除下文所披露者外，子基金並無與關連人士進行任何其他交易。

#### **(a) 向基金經理支付的管理費及豁免或承擔的服務費**

基金經理有權收取管理費用，各子基金每年最高的管理費用為其資產淨值的2.0%。目前，基金經理就標智滬深300、標智中證香港100及標智上證50每年收取的管理費用最多達0.99%（二零二二年：0.99%），及就標智新經濟50每年收取的管理費用最多達0.5%（二零二二年：0.5%），於每個交易日計算和累算，並按月到期支付。

此外，基金經理有權收取服務費，服務費最多按標智滬深300、標智中證香港100、標智上證50及標智新經濟50資產淨值每年1%計算，而基金經理已豁免本年度及上一年度的服務費。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 10. RELATED PARTY TRANSACTIONS (continued)

Transactions with the manager, trustee, custodian and their connected persons (continued)

#### (a) Management fee paid to and servicing fee waived or absorbed by the Manager (continued)

Apart from the fees and expenses stated in the statements of profit or loss and other comprehensive income, all other fees and expenses of each Sub-Fund, including but not limited to (i) the auditor's remuneration of HKD50,400 (2022: HKD48,000) for WISE-CSIHK100, HKD56,700 (2022: HKD54,000) for WISE-SSE50 and HKD50,820 (2022: HKD48,400) for WISE-NASDAQ50, (ii) the trustee fee of HKD622,913 (2022: HKD718,147) for WISE-CSI300, HKD1,209,350 (2022: HKD1,113,547) for WISE-CSIHK100 and HKD46,680 (2022: HKD46,680) for WISE-SSE50, (iii) the custodian and bank charges of HKD600 (2022: HKD600) for WISE-CSIHK100, HKD805 (2022: HKD600) for WISE-SSE50 and HKDnil (2022: HKD600) for WISE-NASDAQ50 and (iv) transaction handling fee of HKD10,485 (2022: HKD5,359) for WISE-SSE50 and HKD12,400 (2022: HKD15,655) for WISE-NASDAQ50 are absorbed by the Manager.

#### (b) Fees and charges paid and payable to the trustee, custodian and their connected person

The Trustee is entitled to receive a transaction handling fee for the sale and purchase transactions of A Shares investment under Shanghai-Hong Kong Stock Connect, Shenzhen-Hong Kong Stock Connect, Hong Kong listed equities and U.S. listed equities which are HKD233, HKD233, HKD155 and HKD155 (2022: HKD233, HKD233, HKD155 and HKD155) each respectively. The fee for third party FX (structured) messages is HKD389 (2022: HKD389) per transaction. The transaction handling fee of WISE-SSE50 and WISE-NASDAQ50 are absorbed by the Manager, details are set up in note 10(a) of the financial statements.

### 10. 關連方交易 (續)

與基金經理、受託人及託管人及其關連人士之交易 (續)

#### (a) 向基金經理支付的管理費及豁免或承擔的服務費 (續)

除損益及其他全面收益表所述的費用及開支外，各子基金的所有其他費用及開支，包括但不限於(i)標智中證香港100的50,400港元(二零二二年：48,000港元)、標智上證50的56,700港元(二零二二年：54,000港元)及標智新經濟50的50,820港元(二零二二年：48,400港元)的核數師酬金，(ii)標智滬深300的622,913港元(二零二二年：718,147港元)、標智中證香港100的1,209,350港元(二零二二年：1,113,547港元)及標智上證50的46,680港元(二零二二年：46,680港元)的信託費，(iii)標智中證香港100的600港元(二零二二年：600港元)、標智上證50的805港元(二零二二年：600港元)及標智新經濟50的零港元(二零二二年：600港元)的託管費及銀行手續費及(iv)標智上證50的10,485港元(二零二二年：5,359港元)及標智新經濟50的12,400港元(二零二二年：15,655港元)的交易處理費均已由基金經理承擔。

#### (b) 支付及應付予受託人、託管人及其關連人士之費用及收費

受託人透過滬港通、深港通投資A股、及投資在香港上市股票及美國上市股票而進行買賣交易，可收取交易處理費分別為每次233港元、233港元、155港元及155港元(二零二二年：233港元、233港元、155港元及155港元)。第三方外匯(結構)短訊費為每次交易389港元(二零二二年：389港元)。標智上證50及標智新經濟50的交易處理費已由基金經理承擔，詳情載於財務報表附註10(a)。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 10. RELATED PARTY TRANSACTIONS (continued)

Transactions with the manager, trustee, custodian and their connected persons (continued)

#### (b) Fees and charges paid and payable to the trustee, custodian and their connected person (continued)

The Trustee is entitled to receive a trustee fee, which is calculated at the rate of 0.075% (2022: 0.075%) per annum of the net asset value of each Sub-Fund, accrued daily and calculated as at each dealing day and payable monthly in arrears. The trustee fee of WISE-CSI300, WISE-CSIHK100 and WISE-SSE50 are absorbed by the Manager, details are set up in note 10(a) of the financial statements.

#### (c) Bank balances, interest income and bank charges

The bank balances of the Sub-Funds are maintained with the affiliate of the Custodian, and carry interest at normal commercial rates. During the year, interest income of HKD1,715 (2022: HKD4,031) was earned by WISE-CSI300, HKD200 (2022: HKD198) was earned by WISE-CSIHK100, HKD39 (2022: HKD194) was earned by WISE-SSE50 and HKDnil (2022: HKD1) was earned by WISE-NASDAQ50.

During the year, the bank charges of HKD600 (2022: HKD600) was paid by WISE-CSI300 to the affiliate of the Manager.

### 10. 關連方交易 (續)

與基金經理、受託人及託管人及其關連人士之交易 (續)

#### (b) 支付及應付予受託人、託管人及其關連人士之費用及收費 (續)

受託人有權按子基金資產淨值以每年0.075% (二零二二年：0.075%) 的比率收取受託人費用，且於每個交易日計算和累算，並按月到期支付。標智滬深300、標智中證香港100及標智上證50的受託人費用已由基金經理承擔，詳情載於財務報表附註10(a)。

#### (c) 銀行結餘、利息收入及銀行手續費

子基金的銀行結餘存放於子基金受託人的聯屬公司，按一般商業利率計息。年內，標智滬深300賺取之利息收入為1,715港元 (二零二二年：4,031港元)，而標智中證香港100為200港元 (二零二二年：198港元)，標智上證50為39港元 (二零二二年：194港元) 及標智新經濟50為零港元 (二零二二年：1港元)。

年內，標智滬深300向基金經理的聯屬公司支付銀行手續費600港元 (二零二二年：600港元)。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 10. RELATED PARTY TRANSACTIONS (continued)

Transactions with the manager, trustee, custodian and their connected persons (continued)

#### (d) Investments and dividend income

2023

During the year, WISE-CSI300, WISE-CSIHK100 and WISE-SSE50 made investments in the stocks of the indirect holding company of the Manager, Bank of China Limited, and the fellow subsidiary of the Manager, BOC Hong Kong (Holdings) Limited, details as follows.

#### WISE-CSI300 標智滬深300

Bank of China Limited 中國銀行股份有限公司

#### WISE-CSIHK100 標智中證香港100

Bank of China Limited 中國銀行股份有限公司  
BOC Hong Kong (Holdings) Limited  
中銀香港(控股)有限公司

#### WISE-SSE50 標智上證50

Bank of China Limited 中國銀行股份有限公司

During the year, dividend income of HKD192,049 was earned by WISE-CSI300, HKD1,861,529 was earned by WISE-CSIHK100 and HKDnil was earned by WISE-SSE50 for investment in the stocks of the indirect holding company of the Manager, Bank of China Limited. Dividend income of HKD593,156 was earned by WISE-CSI100 for investments in the stocks of the fellow subsidiary of the Manager, BOC Hong Kong (Holdings) Limited. The dividend income from the investments are fully received.

### 10. 關連方交易(續)

與基金經理、受託人及託管人及其關連人士之交易(續)

#### (d) 投資及股息收入

二零二三年

年內，標智滬深300、標智中證香港100及標智上證50投資基金經理的間接控股公司(中國銀行股份有限公司)的股票及基金經理同系附屬公司(中銀香港(控股)有限公司)的股票，其詳情載列如下：

<b>Purchase</b>	<b>Sales</b>
買入	賣出
<b>HKD</b>	<b>HKD</b>
港元	港元

-	(234,388)
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3,108,850	-
-----------	---

1,403,037	(158,575)
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32,186	-
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年內，就投資基金經理的間接控股公司(中國銀行股份有限公司)的股票，標智滬深300收取股息收入192,049港元，標智中證香港100收取股息收入1,861,529港元及標智上證50收取股息收入零港元。就投資基金經理同系附屬公司(中銀香港(控股)有限公司)的股票，標智中證香港100收取股息收入593,156港元。該等投資應收的股息收入已悉數收取。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 10. RELATED PARTY TRANSACTIONS (continued)

Transactions with the manager, trustee, custodian and their connected persons (continued)

#### (d) Investments and dividend income (continued)

2022

During the year, WISE-CSI300 and WISE-CSIHK100 made investments in the stocks of the indirect holding company of the Manager, Bank of China Limited, and the fellow subsidiary of the Manager, BOC Hong Kong (Holdings) Limited, details as follows.

#### WISE-CSI300 標智滬深300

Bank of China Limited 中國銀行股份有限公司

#### WISE-CSIHK100 標智中證香港100

Bank of China Limited 中國銀行股份有限公司  
BOC Hong Kong (Holdings) Limited  
中銀香港(控股)有限公司

During the year, dividend income of HKD210,456 was earned by WISE-CSI300 and HKD2,005,838 was earned by WISE-CSIHK100 for investment in the stocks of the indirect holding company of the Manager, Bank of China Limited. Dividend income of HKD498,715 was earned by WISE-CSI100 for investments in the stocks of the fellow subsidiary of the Manager, BOC Hong Kong (Holdings) Limited. The dividend income from the investments are fully received.

### 10. 關連方交易(續)

與基金經理、受託人及託管人及其關連人士之交易(續)

#### (d) 投資及股息收入(續)

二零二二年

年內，標智滬深300及標智中證香港100投資基金經理的間接控股公司(中國銀行股份有限公司)的股票及基金經理同系附屬公司(中銀香港(控股)有限公司)的股票，其詳情載列如下：

<b>Purchase</b>	<b>Sales</b>
買入	賣出
<b>HKD</b>	<b>HKD</b>
港元	港元

117,398	(281,387)
---------	-----------

5,014,313	(5,975,498)
-----------	-------------

2,161,950	(2,442,125)
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年內，就投資基金經理的間接控股公司(中國銀行股份有限公司)的股票，標智滬深300收取股息收入210,456港元，標智中證香港100收取股息收入2,005,838港元。就投資基金經理同系附屬公司(中銀香港(控股)有限公司)的股票，標智中證香港100收取股息收入498,715港元。該等投資應收的股息收入已悉數收取。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 10. RELATED PARTY TRANSACTIONS (continued)

Transactions with the manager, trustee, custodian and their connected persons (continued)

#### (e) Holdings in the Sub-Funds

The Sub-Funds allow other funds managed by the Manager to invest in the Sub-Funds. The holdings in WISE-CSI300, WISE-CSIHK100 and WISE-SSE50 by certain other funds managed by the Manager as at 31 December 2023 and 2022 and the respective amount of transactions were as follows:

2023

	<b>Closing holdings as at 31 December 2023</b> 於二零二三年 十二月卅一日的 期末持股量 <b>Units</b> 單位	<b>Purchase</b> 買入 <b>HKD</b> 港元	<b>Sales</b> 賣出 <b>HKD</b> 港元	<b>Market value as at 31 December 2023</b> 於二零二三年 十二月卅一日的 市值 <b>HKD</b> 港元
<u>WISE-CSI300 標智滬深300</u>				
BOCIP Asia Quality Equity Fund	7,600	-	-	243,504
BOC-Prudential MSCI AC Asia Pacific ex Japan Index Fund	256,800	-	-	8,227,872
BOCHK China Income Fund	20,000	-	-	640,800
NCB China Balanced Fund	-	-	32,768	-
<u>WISE-CSIHK100 標智中證香港100</u>				
BOC-Prudential Easy-Choice Mandatory Provident Fund Scheme – Balanced Fund	1,100,000	-	-	20,408,630
BOC-Prudential Easy-Choice Mandatory Provident Fund Scheme – CSI HK 100 Tracker Fund	78,619,800	333,325,215	164,075,753	1,458,656,735
BOC-Prudential Easy-Choice Mandatory Provident Fund Scheme – Growth Fund	1,600,000	-	-	29,685,280
BOC-Prudential Easy-Choice Mandatory Provident Fund Scheme – Stable Fund	1,300,000	-	-	24,119,290
<u>WISE-SSE50 標智上證50</u>				
BOCIP Asia Quality Equity Fund	3,000	-	-	64,980

### 10. 關連方交易 (續)

與基金經理、受託人及託管人及其關連人士之交易 (續)

#### (e) 持有子基金單位

子基金允許其他由基金經理管理的基金投資於子基金。下列為於二零二三年及二零二二年十二月卅一日由基金經理管理的其他基金所持有標智滬深300、標智中證香港100及標智上證50的持倉，以及其各自的交易數額：

二零二三年

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 10. RELATED PARTY TRANSACTIONS (continued)

Transactions with the manager, trustee, custodian and their connected persons (continued)

#### (e) Holdings in the Sub-Funds (continued)

2022

	Closing holdings as at 31 December 2022 於二零二二年 十二月卅一日的 期末持股量 Units 單位	Purchase 買入 HKD 港元	Sales 賣出 HKD 港元	Market value as at 31 December 2022 於二零二二年 十二月卅一日的 市值 HKD 港元
<u>WISE-CSI300 標智滬深300</u>				
BOCIP Asia Quality Equity Fund	7,600	-	-	277,096
BOC-Prudential MSCI AC Asia Pacific ex Japan Index Fund	256,800	310,276	-	9,362,928
BOCHK China Income Fund	20,000	-	-	729,200
NCB China Balanced Fund	1,000	-	-	36,460
<u>WISE-CSIHK100 標智中證香港100</u>				
BOC-Prudential Easy-Choice Mandatory Provident Fund Scheme – Balanced Fund	1,100,000	-	-	22,987,140
BOC-Prudential Easy-Choice Mandatory Provident Fund Scheme – CSI HK 100 Tracker Fund	70,237,800	366,500,707	96,070,003	1,467,787,402
BOC-Prudential Easy-Choice Mandatory Provident Fund Scheme – Growth Fund	1,600,000	-	-	33,435,840
BOC-Prudential Easy-Choice Mandatory Provident Fund Scheme – Stable Fund	1,300,000	-	-	27,166,620
<u>WISE-SSE50 標智上證50</u>				
BOCIP Asia Quality Equity Fund	3,000	-	-	74,100

### 11. TRANSACTION COSTS ON INVESTMENTS AND TRANSACTION HANDLING FEE

The transaction costs on investments and the transaction handling fee pertain to the fees incurred during the transactions of purchase or sell investments. The transaction costs on investments are paid to brokers or other service providers. The transaction handling fee are paid to the Trustee, details are set up in note 10(b) of the financial statements.

### 10. 關連方交易 (續)

與基金經理、受託人及託管人及其關連人士之交易 (續)

#### (e) 持有子基金單位 (續)

二零二二年

### 11. 投資交易成本及交易手續費

投資交易成本及交易手續費乃有關買賣投資交易所涉及的費用。投資交易成本乃向經紀或其他服務提供者支付，交易手續費則向受託人支付，其詳情載於財務報表附註 10(b)。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 12. OTHER EXPENSES

The other expenses comprise of other miscellaneous expenses only.

### 13. INVESTMENTS

Listed equities in Hong Kong

於香港上市股票

Listed equities in PRC 於中國內地上市股票

Listed equities in U.S. 於美國上市股票

ADRs 美國預託證券

	WISE-CSI300 標智滬深300		WISE-CSIHK100 標智中證香港100		WISE-SSE50 標智上證50		WISE-NASDAQ50 標智新經濟50	
	2023 二零二三年	2022 二零二二年	2023 二零二三年	2022 二零二二年	2023 二零二三年	2022 二零二二年	2023 二零二三年	2022 二零二二年
	HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元
於香港上市股票	-	-	1,542,760,807	1,560,280,161	-	-	4,825,751	5,750,263
於中國內地上市股票	730,737,991	848,245,329	-	-	8,901,344	10,038,140	-	-
於美國上市股票	-	-	-	-	-	-	103,371	125,829
美國預託證券	-	-	-	-	-	-	2,409,649	2,828,817
	<u>730,737,991</u>	<u>848,245,329</u>	<u>1,542,760,807</u>	<u>1,560,280,161</u>	<u>8,901,344</u>	<u>10,038,140</u>	<u>7,338,771</u>	<u>8,704,909</u>

The Sub-Funds classify their investments as financial assets at fair value through profit or loss. These financial assets are designated by the Manager and the Trustee at fair value through profit or loss upon initial recognition. Financial assets designated at fair value through profit or loss upon initial recognition are those that are managed and their performance evaluated on a fair value basis in accordance with the Sub-Funds' documented investment strategy. The Sub-Funds' policy requires the Manager and the Trustee to evaluate the information about these financial assets on a fair value basis together with other related financial information.

The fair value of listed equities and ADRs with standard terms and conditions and traded on active markets are determined with reference to quoted market closing prices or bid prices, as applicable at the reporting date.

### 14. BANK BALANCES

Bank balances carry floating interest rates quoted by Citibank N.A., Hong Kong Branch.

### 15. SEGMENTAL INFORMATION

In the opinion of the Manager and the Trustee, all activities of the Sub-Funds are in the single business of investment activities conducted mainly in Hong Kong. The chief operating decision maker of each Sub-Fund is its Manager.

### 12. 其他開支

其他開支僅包括其他雜項開支。

### 13. 投資

子基金將投資分類為按公平值透過損益列帳的財務資產。該等財務資產於初始確認時由基金經理及受託人按公平值透過損益列帳。於初始確認時按公平值透過損益列帳的財務資產為根據子基金投資策略文件所載的公平值基準管理及評估其表現的財務資產。子基金的政策要求基金經理及受託人根據公平值基準及其他相關的財務資料評估有關財務資產的資料。

於活躍市場買賣並具標準條款及條件的上市股票和美國預託證券，其公平值乃參考於報告日期市場所報的收市價或買入價（如適用）釐定。

### 14. 銀行結餘

銀行結餘按花旗銀行香港分行所報的浮動利率計算。

### 15. 分類資料

基金經理及受託人認為，子基金的全部業務乃單一的投資業務，該等投資業務主要在香港進行。各子基金的主要營運決策由其基金經理決定。



## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 16. INVESTMENT LIMITATION AND PROHIBITIONS UNDER THE CODE

The Manager pursues a representative sampling strategy for the Sub-Funds. For the years ended 31 December 2023 and 2022, WISE-CSI300, WISE-CSIHK100, WISE-SSE50 and WISE-NASDAQ50 may not from time to time hold all the index securities of the CSI300, CSIHK100, Shanghai Stock Exchange 50 A Share Index and Nasdaq Overseas China New Economy Companies Top 50 Index<sup>SM</sup>. The Manager may overweight (i) the A Shares acquired by WISE-CSI300 through direct investments relative to the relevant A Shares' respective weightings in the CSI 300, (ii) certain constituent securities' respective weightings in CSIHK100, Shanghai Stock Exchange 50 A Share Index and Nasdaq Overseas China New Economy Companies Top 50 Index<sup>SM</sup> on the condition that the maximum extra weighting in any underlying A Share in the CSI 300 and SSE 50 or constituent security of CSIHK100 and Nasdaq Overseas China New Economy Companies Top 50 Index<sup>SM</sup> will not exceed 4% under normal circumstances or such other percentage as determined by the Manager after consultation with the SFC. Such limit is monitored by the Manager and any non-compliance with this limit will be reported to SFC on a timely basis. This complies with chapter 8.6 of the Code issued by the SFC.

The following table shows the constituent stocks that each account for more than 10% of the net asset value of WISE-CSIHK100 and WISE-SSE50 and their respective weightings of the tracking indices:

### 16. 《守則》下的投資限制及禁項

基金經理為子基金採用代表性抽樣策略。截至二零二三年及二零二二年十二月卅一日止年度，標智滬深300、標智中證香港100、標智上證50及標智新經濟50或許未能經常持有滬深300指數、中證香港100指數、上證50 A股指數及納斯達克中國新經濟公司海外50指數<sup>SM</sup>的所有成份股。而基金經理可將(i)標智滬深300透過直接投資買入的A股比重增加，比有關A股在滬深300指數的比重為高，或(ii)所持中證香港100指數、上證50 A股指數及納斯達克中國新經濟公司海外50指數<sup>SM</sup>中若干成份股的比重增加，但條件是在滬深300指數及上證50指數任何相關A股或中證香港100指數及納斯達克中國新經濟公司海外50指數<sup>SM</sup>成份證券的最高額外比重，在正常情況下將不超過4%或將不超過基金經理在諮詢證監會之後所釐定的其他百分比。有關限制由基金經理監察，任何不遵守此限制的情況將及時向證監會報告。這項規限符合證監會頒佈的《守則》第8.6章。

以下列示各佔標智中證香港100及標智上證50資產淨值逾10%的成份股及其於追蹤指數的比重：

	<b>WISE-CSIHK100</b> <b>標智中證香港 100</b>	
	<b>Respective</b> <b>weighting in the</b> <b>CSIHK100</b> <b>Index (%)</b> <b>於中證香港 100</b> <b>指數的各自比重</b> <b>(%)</b>	<b>% of net</b> <b>asset value</b> <b>佔資產淨值</b> <b>百分比</b> <b>(%)</b>
At 31 December 2023 於二零二三年十二月卅一日		
Alibaba Group Holding Ltd 阿里巴巴集團控股有限公司	10.47	10.48
At 31 December 2022 於二零二二年十二月卅一日		
Tencent Holdings Ltd 騰訊控股有限公司	10.56	10.56

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 16. INVESTMENT LIMITATION AND PROHIBITIONS UNDER THE CODE (continued)

At 31 December 2023 於二零二三年十二月卅一日

Kweichow Moutai Co Ltd-A 貴州茅台酒股份有限公司-A股

At 31 December 2022 於二零二二年十二月卅一日

Kweichow Moutai Co Ltd-A 貴州茅台酒股份有限公司-A股

WISE-CSI300 does not have any underlying A Share that each account for more than 10% of the net asset value of the Sub-Fund as at 31 December 2023 and 2022. For WISE-NASDAQ50 does not have any constituent stocks that each account for more than 10% of the net asset value of the Sub-Fund as at 31 December 2023 and 2022.

### 17. DISTRIBUTIONS

WISE-CSI300, WISE-CSIHK100, WISE-SSE50 and WISE-NASDAQ50 did not make any distribution during the years ended 31 December 2023 and 2022.

### 18. SOFT COMMISSION ARRANGEMENTS

The Manager and any of its connected persons may affect transactions by or through the agency of another person with whom the Manager or any of its connected persons have a soft commission arrangement. Under such arrangements, that party will from time to time provide to or procure for the Manager or any of its connected persons, goods, services or other benefits. The nature of their provision can reasonably be expected to benefit the Sub-Funds as a whole and may contribute to an improvement in the Sub-Funds' performance. No direct payment is made for the provision of goods, services or other benefits to that party, but instead the Manager or any of its connected persons undertake to place business with that party.

### 16. 《守則》下的投資限制及禁項(續)

#### WISE-SSE50

標智上證50

Respective weighting in the SSE 50 Index (%) 於上證50 指數的各自比重 (%)	% of net asset value 佔資產淨值 百分比 (%)
16.93	17.02
16.24	15.35

於二零二三年及二零二二年十二月卅一日，標智滬深300並無任何超過子基金資產淨值10%以上的有關A股。於二零二三年及二零二二年十二月卅一日，標智新經濟50並無任何超過子基金資產淨值10%以上的成份股。

### 17. 派息

截至二零二三年及二零二二年十二月卅一日止年度，標智滬深300、標智中證香港100、標智上證50及標智新經濟50並無任何派息。

### 18. 非金錢佣金安排

基金經理及其任何關連人士可由其他人士的代理人或透過該代理人進行交易，而該等其他人士已與基金經理或其任何關連人士訂立非金錢佣金安排。根據該項安排下，該等人士將不時為基金經理或其任何關連人士提供或採購商品、服務或其他利益。所提供服務性質可合理被預期有利於子基金整體及可能改善子基金的表現。基金經理或其任何關連人士不會就提供商品、服務或其他利益作出直接付款，但會承諾與該等人士進行業務交易。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 18. SOFT COMMISSION ARRANGEMENTS (continued)

There were no soft commission arrangements in connection with directing transactions of the Sub-Funds through a broker or dealer during the year.

### 19. MAJOR NON-CASH TRANSACTIONS

Units are issued/redeemed through cash and/or in-kind creation/redemption of a basket of constituent securities with the remaining balances in cash. For each application unit size for in-kind creation/redemption, the Sub-Funds receive/deliver a Basket consisting of constituent securities as determined by the Manager on a daily basis.

#### (a) Subscriptions

##### WISE-CSI300

During the year ended 31 December 2023, the Sub-Fund did not issue any units. During the year ended 31 December 2022, the Sub-Fund issued 800,000 units, totaling HKD32,525,440 settled by payment in cash.

During the years ended 31 December 2023 and 2022, there was no non-cash subscription for the Sub-Fund.

##### WISE-CSIHK100

During the year ended 31 December 2023, the Sub-Fund issued 16,534,000 units totaling HKD337,512,489, of which HKD327,570,912 settled by payment in cash. During the year ended 31 December 2022, the Sub-Fund issued 17,124,000 units, totaling HKD364,660,887 settled by payment in cash.

Of the total amount of subscriptions during the year, HKD9,989,850 (2022: HKDnil) was in-kind subscription, of which, HKD9,941,577 (2022: HKDnil) was settled in stock and HKD48,273 (2022: HKDnil) was settled in cash.

### 18. 非金錢佣金安排 (續)

年內概無透過經紀或證券商指示子基金交易而作出任何非金錢佣金安排。

### 19. 主要非現金交易

基金單位之發行/贖回乃通過一籃子成份證券及現金餘額以現金及/或實物增設/贖回的方式進行。就每個實物增設/贖回申請的單位數量，子基金取得/交付基金經理每天釐定的一籃子成份證券。

#### (a) 認購

##### 標智滬深300

截至二零二三年十二月卅一日止年度，該子基金並無發行任何單位。截至二零二二年十二月卅一日止年度，該子基金發行 800,000 個單位，合共 32,525,440 港元，以現金支付。

截至二零二三年及二零二二年十二月卅一日止年度，該子基金並無任何非現金認購。

##### 標智中證香港100

截至二零二三年十二月卅一日止年度，該子基金發行 16,534,000 個單位，合共 337,512,489 港元，其中 327,570,912 港元以現金支付。截至二零二二年十二月卅一日止年度，該子基金發行 17,124,000 個單位，合共 364,660,887 港元，以現金支付。

年內，認購總額中，9,989,850 港元(二零二二年：零港元)為實物認購，其中 9,941,577 港元(二零二二年：零港元)以股份支付及 48,273 港元(二零二二年：零港元)以現金支付。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 19. MAJOR NON-CASH TRANSACTIONS (continued)

#### (a) Subscriptions (continued)

##### WISE-SSE50

During the years ended 31 December 2023 and 2022, the Sub-Fund did not issue any units.

During the years ended 31 December 2023 and 2022, there was no non-cash subscription for the Sub-Fund.

##### WISE-NASDAQ50

During the years ended 31 December 2023 and 2022, the Sub-Fund did not issue any units.

During the years ended 31 December 2023 and 2022, there was no non-cash subscription for the Sub-Fund.

#### (b) Redemptions

##### WISE-CSI300

During the year ended 31 December 2023, the Sub-Fund redeemed 600,000 units (2022: 1,000,000 units), totalling HKD21,281,820 (2022: HKD39,470,920) settled by payment in cash.

During the years ended 31 December 2023 and 2022, there was no non-cash redemption for the Sub-Fund.

##### WISE-CSIHK100

During the year ended 31 December 2023, the Sub-Fund redeemed 7,938,000 units (2022: 4,282,000 units), totalling HKD164,075,753 (2022: HKD91,664,173) settled by payment in cash.

During the years ended 31 December 2023 and 2022, there was no non-cash redemption for the Sub-Fund.

### 19. 主要非現金交易 (續)

#### (a) 認購 (續)

##### 標智上證 50

截至二零二三年及二零二二年十二月卅一日止年度，該子基金並無發行任何單位。

截至二零二三年及二零二二年十二月卅一日止年度，該子基金並無任何非現金認購。

##### 標智新經濟 50

截至二零二三年及二零二二年十二月卅一日止年度，該子基金並無發行任何單位。

截至二零二三年及二零二二年十二月卅一日止年度，該子基金並無任何非現金認購。

#### (b) 贖回

##### 標智滬深 300

截至二零二三年十二月卅一日止年度，該子基金已贖回 600,000 個單位 (二零二二年：1,000,000 個單位)，合共 21,281,820 港元 (二零二二年：39,470,920 港元)，以現金支付。

截至二零二三年及二零二二年十二月卅一日止年度，該子基金並無任何非現金贖回。

##### 標智中證香港 100

截至二零二三年十二月卅一日止年度，該子基金已贖回 7,938,000 個單位 (二零二二年：4,282,000 個單位)，合共 164,075,753 港元 (二零二二年：91,664,173 港元)，以現金支付。

截至二零二三年及二零二二年十二月卅一日止年度，該子基金並無任何非現金贖回。

## Sub-Funds of World Index Shares ETFs 標智ETFs系列的子基金

### 19. MAJOR NON-CASH TRANSACTIONS (continued)

#### (b) Redemptions (continued)

##### WISE-SSE50

During the year ended 31 December 2023, the Sub-Fund redeemed nil units (2022: 400,000 units), totalling HKDnil (2022: HKD10,369,540) settled by payment in cash.

During the years ended 31 December 2023 and 2022, there was no non-cash redemption for the Sub-Fund.

##### WISE-NASDAQ50

During the years ended 31 December 2023 and 2022, the Sub-Fund did not redeem any units.

During the years ended 31 December 2023 and 2022, there was no non-cash redemption for the Sub-Fund.

### 20. EVENTS AFTER THE REPORTING PERIOD

During the period from 1 January 2024 to 12 April 2024, there were 800,000 units of subscription and 200,000 units of redemption of WISE-CSI300 and 4,023,000 units of subscription and 3,106,000 units of redemption of WISE-CSIHK100.

##### WISE-NASDAQ50

Effective from 20 May 2024, certain changes will be made to the index methodology of the Sub-Fund's Underlying Index. The Sub-Fund's investment objectives and policies, and investment strategy will be modified accordingly to reflect such changes. The Sub-Fund will also be reclassified as an environmental, social and governance (ESG) fund. The Underlying Index will be renamed from "Nasdaq Overseas China New Economy Companies Top 50 Index<sup>SM</sup>" to "Nasdaq China New Economy Companies Top 50 ESG<sup>TM</sup> Index". The Sub-Fund's name will be changed from "W.I.S.E. – Nasdaq Overseas China New Economy Companies Top 50 Index Tracker" to "W.I.S.E. – Nasdaq China New Economy Companies ESG Index Tracker", and the stock short name of the Sub-Fund will also be changed from "WISE NEW ECON50" to "WISE NEWCONESG".

### 21. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Manager and the Trustee on 24 April 2024.

### 19. 主要非現金交易 (續)

#### (b) 贖回 (續)

##### 標智上證 50

截至二零二三年十二月卅一日止年度，該子基金已贖回零個單位 (二零二二年：400,000個單位)，合共零港元 (二零二二年：10,369,540港元)，以現金支付。

截至二零二三年及二零二二年十二月卅一日止年度，該子基金並無任何非現金贖回。

##### 標智新經濟 50

截至二零二三年及二零二二年十二月卅一日止年度，該子基金並無贖回任何單位。

截至二零二三及二零二二年十二月卅一日止年度，該子基金並無任何非現金贖回。

### 20. 報告期後事項

由二零二四年一月一日至二零二四年四月十二日止期間，標智滬深 300 有 800,000 個認購單位及 200,000 個贖回單位，標智中證香港 100 有 4,023,000 個認購單位和 3,106,000 個贖回單位。

##### 標智新經濟 50

由二零二四年五月廿日起，子基金相關指數的指數編制方法將作出若干變更。子基金的投資目標及政策和投資策略將作出相應修訂，以反映該等變更。子基金亦將被重新分類為環境、社會及管治 (ESG) 基金。相關指數將由「納斯達克中國新經濟公司海外 50 指數<sup>SM</sup>」重新命名為「納斯達克中國新經濟公司 50 ESG<sup>TM</sup> 指數」。子基金的名稱將由「標智納斯達克中國新經濟公司海外 50 指數基金」變更為「標智納斯達克中國新經濟公司 ESG 指數基金」，子基金的股票簡稱亦將由「標智新經濟 50」更改為「標智新經濟 ESG」。

### 21. 批准財務報表

有關財務報表已於二零二四年四月廿四日獲基金經理及受託人批准並授權發佈。

**W.I.S.E.-CSI 300 CHINA TRACKER®**  
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**標智滬深300中國指數基金®**  
(標智ETFs系列的子基金)

**INVESTMENT PORTFOLIO (UNAUDITED)**

投資組合 (未經審核)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

<b>Securities name</b> 證券名稱	<b>Holdings</b> 持股量	<b>Fair value</b> 公平值	<b>% of net asset value</b> 佔資產淨值 百分比 (%)
<b>Listed equities (Stock Connect)</b> 上市股票 (滬港通/深港通)		<b>HKD</b> 港元	
<b>China</b>			
中國內地			
360 Security Technology In-A 三六零安全科技股份有限公司-A股	135,100	1,338,584	0.18
37 Interactive Entertainment-A 三七互娛網絡科技集團股份有限公司-A股	60,400	1,250,759	0.17
Advanced Micro-Fabrication-A 中微半導體設備(上海)股份有限公司-A股	17,200	2,908,300	0.40
AECC Aviation Power Co-A 中國航發動力股份有限公司-A股	51,600	2,122,857	0.29
Agricultural Bank of China-A 中國農業銀行股份有限公司-A股	1,220,700	4,878,243	0.67
Aier Eye Hospital Group Co-A 愛爾眼科醫院集團股份有限公司-A股	178,301	3,103,370	0.43
Air China Ltd-A 中國國際航空股份有限公司-A股	115,150	929,214	0.13
Aluminum Corp of China Ltd-A 中國鋁業股份有限公司-A股	313,450	1,942,784	0.27
Anhui Conch Cement Co Ltd-A 安徽海螺水泥股份有限公司-A股	91,800	2,278,962	0.31
Anhui Gujing Distillery Co-A 安徽古井酒股份有限公司-A股	6,300	1,614,624	0.22
Asymchem Laboratories Tian-A 凱萊英醫藥集團(天津)股份有限公司-A股	9,340	1,193,685	0.16
Avary Holding (Shenzhen) Co-A 鵬鼎控股(深圳)股份有限公司-A股	29,100	715,048	0.10
AVIC Airborne Systems Co Ltd 中航機載系統股份有限公司	74,300	1,077,265	0.15
AVIC Jonhon Optronics Tech-A 中航光電科技股份有限公司-A股	40,538	1,740,057	0.24
AVIC Shenyang Aircraft Co-A 中航瀋陽飛機股份有限公司-A股	42,116	1,955,233	0.27
AVIC Xi'an Aircraft Indust-A 中航西安飛機工業集團股份有限公司-A股	54,400	1,339,117	0.18
Bank of Beijing Co Ltd-A 北京銀行股份有限公司-A股	597,100	2,971,210	0.41
Bank of Chengdu Co Ltd-A 成都銀行股份有限公司-A股	72,900	902,876	0.12
Bank of China Ltd-A 中國銀行股份有限公司-A股	818,300	3,594,457	0.49
Bank of Communications Co-A 交通銀行股份有限公司-A股	1,066,700	6,740,654	0.92
Bank of Hangzhou Co Ltd-A 杭州銀行股份有限公司-A股	119,832	1,320,550	0.18
Bank of Jiangsu Co Ltd-A 江蘇銀行股份有限公司-A股	651,710	4,799,858	0.66
Bank of Nanjing Co Ltd-A 南京銀行股份有限公司-A股	200,672	1,630,388	0.22
Bank of Ningbo Co Ltd-A 寧波銀行股份有限公司-A股	153,700	3,401,087	0.47
Bank of Shanghai Co Ltd-A 上海銀行股份有限公司-A股	393,593	2,586,840	0.35
Baoshan Iron & Steel Co-A 寶山鋼鐵股份有限公司-A股	352,000	2,297,975	0.31
Beijing Kingsoft Office So-A 北京金山辦公軟件股份有限公司-A股	8,700	3,027,648	0.41
Beijing New Building Mater-A 北新集團建材股份有限公司-A股	38,750	996,535	0.14
Beijing Oriental Yuhong-A 北京東方雨虹防水技術股份有限公司-A股	77,496	1,638,055	0.22
Beijing Tongrentang Co-A 北京同仁堂股份有限公司-A股	26,934	1,591,700	0.22
Beijing Wantai Biological-A 北京萬泰生物藥業股份有限公司-A股	10,138	838,520	0.12

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**INVESTMENT PORTFOLIO (UNAUDITED) (continued)**

投資組合(未經審核)(續)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value 公平值	% of net asset value 佔資產淨值 百分比(%)
Listed equities (Stock Connect) (continued) 上市股票(滬港通/深港通)(續)		HKD 港元	
China (continued) 中國內地(續)			
Beijing-Shanghai High Spe-A 京滬高速鐵路股份有限公司—A股	938,850	5,074,878	0.69
Bloomage Biotechnology Cor-A 華熙生物科技股份有限公司—A股	7,400	545,256	0.08
BOE Technology Group Co Lt-A 京東方科技集團股份有限公司—A股	1,432,600	6,150,882	0.84
BYD Co Ltd-A 比亞迪股份有限公司—A股	34,400	7,498,071	1.03
Cambricon Technologies-A 中科寒武紀科技股份有限公司—A股	7,500	1,114,248	0.15
Cathay Biotech Inc-A 上海凱賽生物技術股份有限公司—A股	6,700	405,239	0.06
CGN Power Co Ltd-A 中國廣核電力股份有限公司—A股	313,000	1,068,203	0.15
Changchun High-Tech Industry-A 長春高新技術產業(集團)股份有限公司—A股	12,350	1,982,178	0.27
Changzhou Xingyu Automotiv-A 常州星宇車燈股份有限公司—A股	5,500	793,865	0.11
Chaozhou Three-Circle Grou-A 潮州三環(集團)股份有限公司—A股	47,693	1,546,279	0.21
China CITIC Bank Corp Ltd-A 中信銀行股份有限公司—A股	121,200	705,840	0.10
China Coal Energy Co-A 中國中煤能源股份有限公司—A股	63,500	677,400	0.09
China Communications Const-A 中國交通建設股份有限公司—A股	139,550	1,166,056	0.16
China Construction Bank-A 中國建設銀行股份有限公司—A股	257,200	1,843,316	0.25
China CSSC Holdings Ltd-A 中國船舶工業股份有限公司—A股	90,800	2,941,873	0.40
China Eastern Airlines Co-A 中國東方航空股份有限公司—A股	327,200	1,394,030	0.19
China Energy Engineering C-A 中國能源建設股份有限公司—A股	496,000	1,146,697	0.16
China Everbright Bank Co-A 中國光大銀行股份有限公司—A股	721,050	2,302,031	0.32
China Galaxy Securities Co-A 中國銀河證券股份有限公司—A股	54,200	719,009	0.10
China International Captal-A 中國國際金融股份有限公司—A股	34,700	1,453,175	0.20
China Jushi Co Ltd-A 中國巨石股份有限公司—A股	97,045	1,049,138	0.14
China Life Insurance Co-A 中國人壽保險股份有限公司—A股	65,900	2,056,047	0.28
China Longyuan Power Group-A 龍源電力集團股份有限公司—A股	5,800	126,491	0.02
China Merchants Bank-A 招商銀行股份有限公司—A股	473,250	14,489,036	1.98
China Merchants Energy-A 招商局能源運輸股份有限公司—A股	126,200	816,929	0.11
China Merchants Securities-A 招商證券股份有限公司—A股	146,845	2,203,448	0.30
China Merchants Shekou Ind-A 招商局蛇口工業區控股股份有限公司—A股	121,550	1,273,913	0.17
China Minsheng Banking-A 中國民生銀行股份有限公司—A股	955,500	3,934,143	0.54
China Mobile Ltd-A 中國移動有限公司—A股	35,100	3,844,065	0.53
China National Chemical-A 中國化學工程股份有限公司—A股	147,900	1,035,555	0.14
China National Nuclear Pow-A 中國核能電力股份有限公司—A股	357,200	2,945,379	0.40
China Northern Rare Earth-A 中國北方稀土(集團)高科技股份有限公司—A股	98,100	2,088,687	0.29
China Oilfield Services-A 中海油田服務股份有限公司—A股	24,400	392,722	0.05

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**INVESTMENT PORTFOLIO (UNAUDITED) (continued)**

投資組合(未經審核)(續)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value 公平值	% of net asset value 佔資產淨值 百分比(%)
Listed equities (Stock Connect) (continued) 上市股票(滬港通/深港通)(續)		HKD 港元	
China (continued) 中國內地(續)			
China Pacific Insurance Gr-A 中國太平洋保險(集團)股份有限公司-A股	131,100	3,432,120	0.47
China Petroleum & Chemical-A 中國石油化工股份有限公司-A股	758,000	4,648,066	0.64
China Railway Construction-A 中國鐵建股份有限公司-A股	182,000	1,522,765	0.21
China Railway Group Ltd-A 中國中鐵股份有限公司-A股	384,600	2,404,947	0.33
China Resources Microelect-A 華潤微電子有限公司-A股	21,200	1,043,024	0.14
China Resources Sanjiu Med-A 華潤三九醫藥股份有限公司-A股	13,200	722,380	0.10
China Satellite Communicat-A 中國衛通集團股份有限公司-A股	18,100	344,725	0.05
China Securities Co Ltd-A 中信建投證券股份有限公司-A股	51,250	1,334,924	0.18
China Shenhua Energy Co-A 中國神華能源股份有限公司-A股	129,400	4,466,010	0.61
China Shipbuilding Industr-A 中國船舶重工股份有限公司-A股	435,900	1,981,914	0.27
China Southern Airlines Co-A 中國南方航空股份有限公司-A股	213,301	1,352,581	0.19
China State Construction-A 中國建築股份有限公司-A股	801,450	4,235,118	0.58
China Telecom Corp Ltd-DM-A 中國電信股份有限公司-DM-A股	583,600	3,475,845	0.48
China Three Gorges Renewab-A 中國三峽新能源(集團)股份有限公司-A股	339,900	1,631,494	0.22
China Tourism Group Duty F-A 中國旅遊集團中免股份有限公司-A股	37,950	3,496,497	0.48
China United Network-A 中國聯合網絡通訊股份有限公司-A股	729,700	3,518,571	0.48
China Vanke Co Ltd-A 萬科企業股份有限公司-A股	259,700	2,987,694	0.41
China Yangtze Power Co Ltd-A 中國長江電力股份有限公司-A股	413,600	10,627,454	1.45
China Zhenhua (Group) Scienc-A 中國振華(集團)科技股份有限公司-A股	14,400	932,788	0.13
China Zheshang Bank Co Ltd-A 浙商銀行股份有限公司-A股	493,700	1,369,656	0.19
Chongqing Brewery Co-A 重慶啤酒股份有限公司-A股	9,300	680,340	0.09
Chongqing Changan Automob-A 重慶長安汽車股份有限公司-A股	188,700	3,494,184	0.48
Chongqing Zhifei Biologica-A 重慶智飛生物製品股份有限公司-A股	46,650	3,138,425	0.43
CITIC Pacific Special Steel-A 中信泰富特鋼集團股份有限公司-A股	42,350	654,122	0.09
CITIC Securities Co-A 中信證券股份有限公司-A股	373,195	8,369,022	1.15
CMOC Group Ltd-A 洛陽樂川鋁業集團股份有限公司-A股	279,600	1,597,542	0.22
CNGR Advanced Material Co-A 中偉新材料股份有限公司-A股	12,800	692,316	0.10
CNOOC Ltd-A 中國海洋石油有限公司-A股	68,400	1,578,321	0.22
CNPC Capital Co Ltd-A 中國石油集團資本股份有限公司-A股	98,200	582,704	0.08
Contemporary Amperex Techn-A 寧德時代新能源科技股份有限公司-A股	101,300	18,205,831	2.49
COSCO Shipping Holdings Co-A 中遠海運控股股份有限公司-A股	243,942	2,570,079	0.35



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**INVESTMENT PORTFOLIO (UNAUDITED) (continued)**

投資組合(未經審核)(續)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value 公平值	% of net asset value 佔資產淨值 百分比(%)
Listed equities (Stock Connect) (continued) 上市股票(滬港通/深港通)(續)		HKD 港元	
China (continued) 中國內地(續)			
CRRC Corp Ltd-A 中國中車股份有限公司—A股	465,100	2,688,150	0.37
Daqin Railway Co Ltd-A 大秦鐵路股份有限公司—A股	239,800	1,900,770	0.26
Dawning Information Indust-A 曙光信息產業股份有限公司—A股	46,400	2,017,219	0.28
Dongfang Electric Corp Ltd-A 東方電氣股份有限公司—A股	43,100	693,227	0.09
East Money Information Co-A 東方財富信息股份有限公司—A股	492,300	7,603,882	1.04
Eastroc Beverage (Group) Co-A 東鵬飲料(集團)股份有限公司—A股	1,800	361,586	0.05
Ecovacs Robotics Co Ltd-A 科沃斯機器人股份有限公司—A股	6,300	287,345	0.04
Empyrean Technology Co Ltd-A 北京華大九天科技股份有限公司—A股	7,800	908,936	0.12
ENN Natural Gas Co Ltd-A 新奧天然氣股份有限公司—A股	36,900	682,470	0.09
EVE Energy Co Ltd-A 惠州億緯鋰能股份有限公司—A股	47,400	2,201,586	0.30
Everbright Securitie Co-A 光大證券股份有限公司—A股	78,700	1,336,002	0.18
FAW Jiefang Group Co Ltd-A 一汽解放集團股份有限公司—A股	42,200	394,428	0.05
Flat Glass Group Co Ltd-A 福萊特玻璃集團股份有限公司—A股	18,500	543,790	0.07
Focus Media Information Te-A 分眾傳媒信息技術股份有限公司—A股	399,113	2,772,510	0.38
Foshan Haitian Flavouring-A 佛山市海天調味食品股份有限公司—A股	60,700	2,535,326	0.35
Founder Securities Co Ltd-A 方正證券股份有限公司—A股	157,400	1,394,917	0.19
Foxconn Industrial Interne-A 富士康工業互聯網股份有限公司—A股	155,800	2,591,671	0.35
Fuyao Glass Industry Group-A 福耀玻璃工業集團股份有限公司—A股	61,300	2,522,596	0.35
Ganfeng Lithium Group Co L-A 江西贛鋒鋰業集團股份有限公司—A股	44,640	2,102,879	0.29
GD Power Development Co-A 國電電力發展股份有限公司—A股	353,000	1,612,763	0.22
GF Securities Co Ltd-A 廣發證券股份有限公司—A股	114,000	1,792,177	0.25
GigaDevice Semiconductor-CI A 兆易創新科技集團股份有限公司—A股	25,916	2,635,972	0.36
Ginlong Technologies Co Lt-A 錦浪科技股份有限公司—A股	6,900	530,899	0.07
Glodon Co Ltd-A 廣聯達科技股份有限公司—A股	46,330	874,221	0.12
Goertek Inc-A 歌爾股份有限公司—A股	93,750	2,168,429	0.30
Goldwind Science & Technology-A 金風科技股份有限公司—A股	109,200	960,544	0.13
Goneo Group Co Ltd-A 公牛集團股份有限公司—A股	4,440	466,706	0.06
Gotion High-Tech Co Ltd-A 國軒高科股份有限公司—A股	40,000	946,334	0.13
Great Wall Motor Co Ltd-A 長城汽車股份有限公司—A股	46,800	1,298,873	0.18
Gree Electric Appliances I-A 珠海格力電器股份有限公司—A股	172,250	6,098,502	0.83
Greenland Holdings Corp Lt-A 綠地控股集團股份有限公司—A股	181,470	459,495	0.06
Guangdong Haid Group Co-A 廣東海大集團股份有限公司—A股	31,787	1,571,244	0.21
Guangzhou Automobile Group-A 廣州汽車集團股份有限公司—A股	88,970	857,037	0.12
Guangzhou Baiyunshan Phar-A 廣州白雲山醫藥集團股份有限公司—A股	28,150	886,324	0.12

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**INVESTMENT PORTFOLIO (UNAUDITED) (continued)**

投資組合(未經審核)(續)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value 公平值	% of net asset value 佔資產淨值 百分比(%)
Listed equities (Stock Connect) (continued) 上市股票(滬港通/深港通)(續)		HKD 港元	
China (continued) 中國內地(續)			
Guangzhou Shiyuan Electron-A 廣州視源電子科技股份有限公司—A股	16,050	808,554	0.11
Guangzhou Tinci Materials-A 廣州天賜高新材料股份有限公司—A股	45,800	1,264,060	0.17
Guosen Securities Co Ltd-A 國信證券股份有限公司—A股	121,197	1,138,122	0.16
Guotai Junan Securities Co-A 國泰君安證券股份有限公司—A股	181,827	2,978,579	0.41
Haier Smart Home Co Ltd-A 海爾智家股份有限公司—A股	144,700	3,345,305	0.46
Hainan Airport Infrastruct-A 海南機場設施股份有限公司—A股	240,100	978,007	0.13
Haitong Securities Co Ltd-A 海通證券股份有限公司—A股	374,800	3,862,098	0.53
Hangzhou First Applied Mat-A 杭州福斯特應用材料股份有限公司—A股	30,208	807,123	0.11
Hangzhou Hikvision Digital-A 杭州海康威視數字技術股份有限公司—A股	142,700	5,454,458	0.75
Hangzhou Silan Microelectr-A 杭州士蘭微電子股份有限公司—A股	34,300	861,703	0.12
Hangzhou Tigermed Consulti-A 杭州泰格醫藥科技股份有限公司—A股	20,200	1,222,433	0.17
Henan Shuanghui Investment-A 河南雙匯投資發展股份有限公司—A股	41,250	1,212,050	0.17
Hengli Petrochemical Co L-A 恒力石化股份有限公司—A股	83,710	1,213,699	0.17
Hithink RoyalFlush Informa-A 浙江核新同花順網絡信息股份有限公司—A股	8,000	1,381,497	0.19
Hongta Securities Co Ltd-A 紅塔證券股份有限公司—A股	39,360	328,452	0.04
Hoshine Silicon Industry C-A 合盛硅業股份有限公司—A股	13,600	763,435	0.10
Huadong Medicine Co Ltd-A 華東醫藥股份有限公司—A股	34,720	1,584,736	0.22
Hualan Biological Engineer-A 華蘭生物工程股份有限公司—A股	44,810	1,091,702	0.15
Huali Industrial Group Co-A 中山華利實業集團股份有限公司—A股	4,000	231,277	0.03
Huaneng Lancang River Hydr-A 華能瀾滄江水電股份有限公司—A股	64,200	609,242	0.08
Huaneng Power Intl Inc-A 華能國際電力股份有限公司—A股	160,400	1,357,934	0.19
Huatai Securities Co Ltd-A 華泰證券股份有限公司—A股	203,800	3,129,870	0.43
Huaxia Bank Co Ltd-A 華夏銀行股份有限公司—A股	258,750	1,600,901	0.22
Huayu Automotive Systems-A 華域汽車系統股份有限公司—A股	60,266	1,080,127	0.15
Huizhou Desay SV Automotiv-A 惠州市德賽西威汽車電子股份有限公司—A股	11,200	1,596,745	0.22
Hundsun Technologies Inc-A 恒生電子股份有限公司—A股	60,218	1,906,615	0.26
Hygion Information Technolo-A 海光信息技術股份有限公司—A股	33,700	2,633,381	0.36
IEIT Systems Co Ltd-A 浪潮電子信息產業股份有限公司—A股	40,800	1,491,235	0.20
iFLYTEK Co Ltd-A 科大訊飛股份有限公司—A股	72,150	3,683,166	0.50
Imeik Technology Developme-A 愛美客技術發展股份有限公司—A股	4,400	1,425,626	0.20
Ind & Comm Bk of China-A 中國工商銀行股份有限公司—A股	1,340,200	7,052,537	0.96

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**INVESTMENT PORTFOLIO (UNAUDITED) (continued)**

投資組合(未經審核)(續)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value 公平值	% of net asset value 佔資產淨值 百分比(%)
Listed equities (Stock Connect) (continued) 上市股票(滬港通/深港通)(續)		HKD 港元	
China (continued) 中國內地(續)			
Industrial Bank Co Ltd-A 興業銀行股份有限公司-A股	564,550	10,074,727	1.38
Industrial Securities Co-A 興業證券股份有限公司-A股	273,490	1,767,370	0.24
Ingenic Semiconductor Co-A 北京君正集成電路股份有限公司-A股	9,500	676,145	0.09
Inner Mongolia Baotou Ste-A 內蒙古包鋼鋼聯股份有限公司-A股	902,400	1,440,506	0.20
Inner Mongolia Yili Indus-A 內蒙古伊利實業集團股份有限公司-A股	243,400	7,167,905	0.98
JA Solar Technology Co Ltd-A 晶澳太陽能科技股份有限公司-A股	63,992	1,459,699	0.20
JCET Group Co Ltd-A 江蘇長電科技股份有限公司-A股	56,300	1,850,123	0.25
Jiangsu Eastern Shenghong-A 江蘇東方盛虹股份有限公司-A股	95,700	1,010,365	0.14
Jiangsu Hengli Hydraulic C-A 江蘇恒立液壓股份有限公司-A股	20,634	1,242,109	0.17
Jiangsu Hengrui Pharmaceut-A 江蘇恒瑞醫藥股份有限公司-A股	170,768	8,503,172	1.16
Jiangsu King's Luck Brewer-A 江蘇今世緣酒業股份有限公司-A股	23,400	1,255,852	0.17
Jiangsu Yanghe Brewery-A 江蘇洋河酒廠股份有限公司-A股	23,600	2,854,819	0.39
Jiangxi Copper Co Ltd-A 江西銅業股份有限公司-A股	40,939	804,495	0.11
Jinko Solar Co Ltd-A 晶科能源股份有限公司-A股	77,600	756,908	0.10
Kweichow Moutai Co Ltd-A 貴州茅台酒股份有限公司-A股	24,000	45,601,039	6.24
LB Group Co Ltd-A 龍佰集團股份有限公司-A股	57,700	1,087,495	0.15
Lens Technology Co Ltd-A 藍思科技股份有限公司-A股	76,238	1,107,881	0.15
Longi Green Energy Technol-A 隆基綠能科技股份有限公司-A股	231,802	5,841,318	0.80
Luxshare Precision Industr-A 立訊精密工業股份有限公司-A股	193,431	7,336,065	1.00
Luzhou Laojiao Co Ltd-A 瀘州老窖股份有限公司-A股	28,450	5,618,917	0.77
Mango Excellent Media Co L-A 芒果超媒股份有限公司-A股	26,920	746,833	0.10
Maxscend Microelectronics-A 江蘇卓勝微電子股份有限公司-A股	14,320	2,222,692	0.30
Metallurgical Corp of Chin-A 中國冶金科工股份有限公司-A股	273,050	919,838	0.13
Midea Group Co Ltd-A 美的集團股份有限公司-A股	188,000	11,306,727	1.55
Ming Yang Smart Energy Gro-A 明陽智慧能源集團股份公司-A股	62,800	866,281	0.12
Montage Technology Co Ltd-A 瀾起科技股份有限公司-A股	34,800	2,251,173	0.31
Muyuan Foods Co Ltd-A 牧原食品股份有限公司-A股	104,548	4,739,690	0.65
NARI Technology Co Ltd-A 國電南瑞科技股份有限公司-A股	153,541	3,771,133	0.52
National Silicon Industry-A 上海硅產業集團股份有限公司-A股	52,900	1,008,093	0.14
NAURA Technology Group Co-A 北方華創科技集團股份有限公司-A股	10,700	2,894,255	0.40
New China Life Insurance C-A 新華人壽保險股份有限公司-A股	33,600	1,151,506	0.16
New Hope Liuhe Co Ltd-A 新希望六和股份有限公司-A股	95,000	974,737	0.13
Ninestar Corp-A 納思達股份有限公司-A股	33,600	836,719	0.11
Ningbo Deye Technology Co-A 寧波德業科技股份有限公司-A股	6,720	620,696	0.08

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**INVESTMENT PORTFOLIO (UNAUDITED) (continued)**

投資組合(未經審核)(續)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value 公平值	% of net asset value 佔資產淨值 百分比(%)
Listed equities (Stock Connect) (continued) 上市股票(滬港通/深港通)(續)		HKD 港元	
China (continued) 中國內地(續)			
Ningbo Tuopu Group Co Ltd-A 寧波拓普集團股份有限公司-A股	17,300	1,399,088	0.19
Ningxia Baofeng Energy Gro-A 寧夏寶豐能源集團股份有限公司-A股	79,800	1,296,693	0.18
Oppein Home Group Inc-A 歐派家居集團股份有限公司-A股	6,600	505,782	0.07
Orient Securities Co Ltd-A 東方證券股份有限公司-A股	202,900	1,941,108	0.27
PetroChina Co Ltd-A 中國石油天然氣股份有限公司-A股	455,950	3,543,805	0.48
Pharmaron Beijing Co Ltd-A 康龍化成(北京)新藥技術股份有限公司-A股	34,050	1,086,334	0.15
Ping An Bank Co Ltd-A 平安銀行股份有限公司-A股	370,500	3,825,947	0.52
Ping An Insurance Group Co-A 中國平安保險(集團)股份有限公司-A股	410,300	18,198,964	2.49
Poly Developments and Hold-A 保利發展控股集團股份有限公司-A股	282,800	3,082,212	0.42
Postal Savings Bank of Chi-A 中國郵政儲蓄銀行股份有限公司-A股	435,000	2,078,389	0.28
Power Construction Corp of China-A 中國電力建設股份有限公司-A股	272,600	1,464,514	0.20
Qi An Xin Technology Group-A 奇安信科技集團有限公司-A股	10,600	467,715	0.06
Qinghai Salt Lake Industry-A 青海鹽湖工業股份有限公司-A股	206,400	3,621,979	0.50
Rongsheng Petrochemical Co-A 榮盛石化股份有限公司-A股	120,125	1,367,420	0.19
S F Holding Co Ltd-A 順豐控股股份有限公司-A股	92,700	4,121,938	0.56
SAIC Motor Corp Ltd-A 上海汽車集團股份有限公司-A股	178,200	2,654,321	0.36
Sangfor Technologies Inc-A 深信服科技股份有限公司-A股	10,000	795,841	0.11
Sany Heavy Industry Co Ltd-A 三一重工股份有限公司-A股	227,085	3,439,971	0.47
Satellite Chemical Co Ltd-A 衛星化學股份有限公司-A股	68,020	1,104,527	0.15
SDIC Capital Co Ltd-A 國投資本股份有限公司-A股	101,272	751,445	0.10
SDIC Power Holdings Co Ltd-A 國投電力控股股份有限公司-A股	120,350	1,744,937	0.24
Seazen Holdings Co Ltd-A 新城控股集團股份有限公司-A股	29,210	366,915	0.05
Semiconductor Manufacturin-A 中芯國際集成電路製造有限公司-A股	78,800	4,599,534	0.63
SG Micro Corp-A 聖邦微電子(北京)股份有限公司-A股	13,285	1,301,666	0.18
Shaanxi Coal Industry Co L-A 陝西煤業股份有限公司-A股	148,500	3,415,173	0.47
Shandong Gold Mining Co Lt-A 山東黃金礦業股份有限公司-A股	74,200	1,868,177	0.26
Shandong Hualu Hengsheng-A 山東華魯恒升化工股份有限公司-A股	58,700	1,782,944	0.24
Shandong Nanshan Aluminum-A 山東南山鋁業股份有限公司-A股	289,500	933,822	0.13
Shanghai Aiko Solar Energy-A 上海愛旭新能源股份有限公司-A股	42,480	824,956	0.11
Shanghai Baosight Software-A 上海寶信軟件股份有限公司-A股	28,554	1,531,832	0.21
Shanghai Fosun Pharmaceuti-A 上海復星醫藥(集團)股份有限公司-A股	51,000	1,405,332	0.19

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**INVESTMENT PORTFOLIO (UNAUDITED) (continued)**

投資組合(未經審核)(續)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value 公平值	% of net asset value 佔資產淨值 百分比(%)
Listed equities (Stock Connect) (continued) 上市股票(滬港通/深港通)(續)		HKD 港元	
China (continued) 中國內地(續)			
Shanghai International Air-A 上海國際機場股份有限公司-A股	48,400	1,746,635	0.24
Shanghai International Por-A 上海國際港務(集團)股份有限公司-A股	100,700	543,217	0.07
Shanghai Jinjiang Internat-A 上海錦江國際旅游股份有限公司-A股	17,600	578,950	0.08
Shanghai M&G Stationery In-A 上海晨光文具股份有限公司-A股	14,800	611,162	0.08
Shanghai Pharmaceuticals-A 上海醫藥集團股份有限公司-A股	43,100	793,818	0.11
Shanghai Pudong Devel Bank-A 上海浦東發展銀行股份有限公司-A股	465,204	3,390,387	0.46
Shanghai Putailai New Ener-A 上海璞泰來新能源科技股份有限公司-A股	32,735	754,275	0.10
Shanghai RAAS Blood Produc-A 上海萊士血液製品股份有限公司-A股	188,017	1,655,903	0.23
Shanghai United Imaging He-A 上海聯影醫療科技有限公司-A股	15,300	2,307,597	0.32
Shanxi Coking Coal Energy-A 山西焦煤能源集團股份有限公司-A股	57,000	619,983	0.08
Shanxi Lu'an Environmental-A 山西潞安環保能源開發股份有限公司-A股	46,500	1,121,102	0.15
Shanxi Xinghuacun Fen Wine-A 山西杏花村汾酒廠股份有限公司-A股	18,860	4,790,641	0.66
Shengyi Technology Co Ltd-A 廣東生益科技股份有限公司-A股	46,050	927,745	0.13
Shennan Circuits Co Ltd-A 深南電路股份有限公司-A股	8,150	636,946	0.09
Shenwan Hongyuan Group Co-A 申萬宏源集團股份有限公司-A股	334,300	1,634,057	0.22
Shenzhen Inovance Technolo-A 深圳市匯川技術股份有限公司-A股	81,125	5,639,066	0.77
Shenzhen Mindray Bio-Medic-A 深圳邁瑞生物醫療電子股份有限公司-A股	23,300	7,454,172	1.02
Shenzhen Overseas Chinese-A 深圳華僑城股份有限公司-A股	154,442	527,078	0.07
Shenzhen Transsion Holding-A 深圳傳音控股股份有限公司-A股	12,700	1,935,030	0.26
Shijiazhuang Yiling Pharma-A 石家莊以嶺藥業股份有限公司-A股	23,400	594,050	0.08
Sichuan Chuantou Energy Co-A 四川川投能源股份有限公司-A股	82,200	1,368,269	0.19
Sichuan Road & Bridge Group-A 四川路橋建設集團股份有限公司-A股	66,660	548,927	0.08
Spring Airlines Co Ltd-A 春秋航空股份有限公司-A股	15,200	839,863	0.11
Starpower Semiconductor Lt-A 斯達半導體股份有限公司-A股	2,900	577,862	0.08
Sungrow Power Supply Co Lt-A 陽光電源股份有限公司-A股	39,700	3,824,251	0.52
Suzhou Maxwell Technologie-A 蘇州邁為科技股份有限公司-A股	5,840	832,589	0.11
TBEA Co Ltd-A 特變電工股份有限公司-A股	199,130	3,023,074	0.41
TCL Technology Group Corp-A TCL科技集團股份有限公司-A股	714,755	3,375,689	0.46
TCL Zhonghuan Renewable En-A TCL中環新能源科技股份有限公司-A股	128,012	2,204,120	0.30
The People's Insurance Company (Group) of China Ltd-A 中國人民保險集團股份有限公司-A股	133,200	708,271	0.10

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**INVESTMENT PORTFOLIO (UNAUDITED) (continued)**

投資組合(未經審核)(續)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

<b>Securities name</b> 證券名稱	<b>Holdings</b> 持股量	<b>Fair value</b> 公平值	<b>% of net asset value</b> 佔資產淨值 百分比(%)
<b>Listed equities (Stock Connect) (continued)</b> 上市股票(滬港通/深港通)(續)		<b>HKD</b> 港元	
China (continued) 中國內地(續)			
Thunder Software Technolog-A 中創達軟件股份有限公司-A股	12,700	1,119,353	0.15
Tianqi Lithium Corp-A 天齊鋰業股份有限公司-A股	38,200	2,346,214	0.32
Tongwei Co Ltd-A 通威股份有限公司-A股	103,200	2,843,730	0.39
Trina Solar Co Ltd-A 天合光能股份有限公司-A股	43,600	1,369,418	0.19
Tsingtao Brewery Co Ltd-A 青島啤酒股份有限公司-A股	14,100	1,160,166	0.16
Unigroup Guoxin Microelect-A 紫光國芯微電子股份有限公司-A股	26,039	1,933,544	0.26
Unisplendour Corp Ltd-A 紫光股份有限公司-A股	87,501	1,863,983	0.26
Walvax Biotechnology Co-A 雲南沃森生物技術股份有限公司-A股	63,800	1,650,579	0.23
Wanhua Chemical Group Co-A 萬華化學集團股份有限公司-A股	71,984	6,087,769	0.83
Weichai Power Co Ltd-A 濰柴動力股份有限公司-A股	210,900	3,169,254	0.43
Wens Foodstuff Group Co L-A 溫氏食品集團股份有限公司-A股	198,900	4,390,329	0.60
Will Semiconductor Co Ltd-A 上海韋爾半導體股份有限公司-A股	27,905	3,278,197	0.45
Wingtech Technology Co Ltd-A 聞泰科技股份有限公司-A股	34,450	1,604,270	0.22
Wuliangye Yibin Co Ltd-A 宜賓五糧液股份有限公司-A股	74,200	11,460,655	1.57
WuXi Apptec Co Ltd-A 無錫藥明康德新藥開發股份有限公司-A股	79,586	6,374,957	0.87
WuXi Lead Intelligent Equi-A 無錫先導智能裝備股份有限公司-A股	43,300	1,220,326	0.17
XCMG Construction Machin-A 徐工集團工程機械股份有限公司-A股	258,150	1,548,875	0.21
Xinjiang Daqo New Energy C-A 新疆大全新能源股份有限公司-A股	25,000	813,565	0.11
Xinjiang Tianshan Cement-A 新疆天山水泥股份有限公司-A股	67,200	494,190	0.07
Yankuang Energy Group Co-A 兗礦能源集團股份有限公司-A股	52,350	1,141,692	0.16
Yealink Network Technology-A 廈門億聯網絡技術股份有限公司-A股	21,310	693,248	0.09
Yihai Kerry Arawana Holdin-A	21,100	775,384	0.11
益海嘉里金龍魚糧油食品股份有限公司-A股			
Yonyou Network Technology-A 用友網絡科技股份有限公司-A股	80,467	1,575,061	0.22
YTO Express Group Co Ltd-A 圓通速遞股份有限公司-A股	68,100	920,647	0.13
Yunnan Baiyao Group Co Ltd-A 雲南白藥集團股份有限公司-A股	33,903	1,833,719	0.25
Yunnan Botanee Bio-Technol-A	5,500	412,766	0.06
雲南貝泰妮生物科技集團股份有限公司-A股			
Yunnan Energy New Material-A 雲南恩捷新材料股份有限公司-A股	21,400	1,338,402	0.18
Zangge Mining Co Ltd-A 藏格礦業股份有限公司-A股	31,200	869,693	0.12
Zhangzhou Pientzhuang Pha-A 漳州片仔癀藥業股份有限公司-A股	11,500	3,063,678	0.42
Zhejiang Chint Electrics-A 浙江正泰電器股份有限公司-A股	41,100	972,810	0.13
Zhejiang Dahua Technology-A 浙江大華技術股份有限公司-A股	79,800	1,619,988	0.22
Zhejiang Huayou Cobalt Co-A 浙江華友鈷業股份有限公司-A股	49,475	1,793,599	0.25

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**INVESTMENT PORTFOLIO (UNAUDITED) (continued)**

投資組合(未經審核)(續)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value 公平值	% of net asset value 佔資產淨值 百分比(%)
<b>Listed equities (Stock Connect) (continued)</b>			
上市股票(滬港通/深港通)(續)			
China (continued)			
中國內地(續)			
Zhejiang Jingsheng Mechani-A 浙江晶盛機電股份有限公司-A股	26,000	1,261,719	0.17
Zhejiang NHU Co Ltd-A 浙江新和成股份有限公司-A股	59,120	1,103,845	0.15
Zhejiang Sanhua Intelligen-A 浙江三花智能控制股份有限公司-A股	85,444	2,764,579	0.38
Zhejiang Zheneng Electric-A 浙江浙能電力股份有限公司-A股	154,300	783,096	0.11
Zheshang Securities Co Ltd-A 浙商證券股份有限公司-A股	71,950	826,158	0.11
Zhongji Innolight Co Ltd-A 中際旭創股份有限公司-A股	23,000	2,858,960	0.39
Zhongjin Gold Corp-A 中金黃金股份有限公司-A股	111,100	1,216,984	0.17
Zhongtai Securities Co Ltd-A 中泰證券股份有限公司-A股	117,400	885,333	0.12
Zhuzhou CRRC Times Electri-A 株州中車時代電氣股份有限公司-A股	11,400	455,951	0.06
Zijin Mining Group Co Ltd-A 紫金礦業集團股份有限公司-A股	629,800	8,632,168	1.18
Zoomlion Heavy Industry S-A 中聯重科股份有限公司-A股	196,000	1,409,020	0.19
ZTE Corp-A 中興通訊股份有限公司-A股	121,800	3,549,352	0.49
Total Investments 投資總額		730,737,991	99.98
Other Net Assets 其他資產淨值		162,243	0.02
Net Assets Value as at 31 December 2023 於二零二三年十二月卅一日的資產淨值		730,900,234	100.00
Total Investments, at Cost 投資總額(按成本)		821,350,633	

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED)**

**投資組合變動表(未經審核)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (Stock Connect)</b>					
上市股票(滬港通/深港通)					
China					
中國內地					
360 Security Technology In-A 三六零安全科技股份有限公司-A股	123,550	35,300	-	(23,750)	135,100
37 Interactive Entertainme-A 三七互娛網絡科技集團股份有限公司-A股	52,200	9,700	-	(1,500)	60,400
Advanced Micro-Fabrication-A 中微半導體設備(上海)股份有限公司-A股	17,500	-	-	(300)	17,200
AECC Aviation Power Co-A 中國航發動力股份有限公司-A股	57,600	-	-	(6,000)	51,600
Agricultural Bank of China-A 中國農業銀行股份有限公司-A股	1,321,300	-	-	(100,600)	1,220,700
Aier Eye Hospital Group Co-A 愛爾眼科醫院集團股份有限公司-A股	147,765	-	44,336	(13,800)	178,301
Air China Ltd-A 中國國際航空股份有限公司-A股	118,150	-	-	(3,000)	115,150
Aluminum Corp of China Ltd-A 中國鋁業股份有限公司-A股	321,550	-	-	(8,100)	313,450
Anhui Conch Cement Co Ltd-A 安徽海螺水泥股份有限公司-A股	99,400	-	-	(7,600)	91,800
Anhui Gujing Distillery Co-A 安徽古井貢酒股份有限公司-A股	6,600	-	-	(300)	6,300
Asymchem Laboratories Tian-A 凱萊英醫藥集團(天津)股份有限公司-A股	8,140	1,500	-	(300)	9,340
Avary Holding (Shenzhen) Co-A 鵬鼎控股(深圳)股份有限公司-A股	30,000	-	-	(900)	29,100
AVIC Airborne Systems Co Ltd 中航機載系統股份有限公司	-	74,300	-	-	74,300
AVIC Jonhon Optron Tech-A 中航光電科技股份有限公司-A股	33,260	10,200	9,978	(12,900)	40,538
AVIC Shenyang Aircraft Co-A 中航瀋飛股份有限公司-A股	32,440	-	12,976	(3,300)	42,116
AVIC Xi'an Aircraft Indust-A 中航西安飛機工業集團股份有限公司-A股	55,900	-	-	(1,500)	54,400



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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表(未經審核)(續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股票(滬港通/深港通)(續)					
China (continued)					
中國內地(續)					
Bank of Beijing Co Ltd-A 北京銀行股份有限公司-A股	612,700	-	-	(15,600)	597,100
Bank of Chengdu Co Ltd-A 成都銀行股份有限公司-A股	92,400	-	-	(19,500)	72,900
Bank of China Ltd-A 中國銀行股份有限公司-A股	872,300	-	-	(54,000)	818,300
Bank of Communications Co-A 交通銀行股份有限公司-A股	1,116,400	-	-	(49,700)	1,066,700
Bank of Hangzhou Co Ltd-A 杭州銀行股份有限公司-A股	122,832	-	-	(3,000)	119,832
Bank of Jiangsu Co Ltd-A 江蘇銀行股份有限公司-A股	489,010	192,800	-	(30,100)	651,710
Bank of Nanjing Co Ltd-A 南京銀行股份有限公司-A股	216,072	-	-	(15,400)	200,672
Bank of Ningbo Co Ltd-A 寧波銀行股份有限公司-A股	161,000	-	-	(7,300)	153,700
Bank of Shanghai Co Ltd-A 上海銀行股份有限公司-A股	404,093	-	-	(10,500)	393,593
Baoshan Iron & Steel Co-A 寶山鋼鐵股份有限公司-A股	361,300	-	-	(9,300)	352,000
Beijing Kingsoft Office So-A 北京金山辦公軟件股份有限公司-A股	7,500	1,500	-	(300)	8,700
Beijing New Building Mater-A 北新集團建材股份有限公司-A股	43,750	-	-	(5,000)	38,750
Beijing Oriental Yuhong-A 北京東方雨虹防水技術股份有限公司-A股	79,596	-	-	(2,100)	77,496
Beijing Roborock Technolog-A 北京石頭世紀科技股份有限公司-A股	1,960	-	-	(1,960)	-
Beijing Tongrentang Co-A 北京同仁堂股份有限公司-A股	27,534	-	-	(600)	26,934

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表(未經審核)(續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>		<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量		新增	紅股	出售	於二零二三年 十二月卅一日 之持股量
<b>Listed equities (Stock Connect)</b>						
<b>(continued)</b>						
上市股票(滬港通/深港通)(續)						
China (continued)						
中國內地(續)						
Beijing Wantai Biological-A	7,456	-		2,982	(300)	10,138
北京萬泰生物藥業股份有限公司-A股						
Beijing-Shanghai High Spe-A	998,950	-			(60,100)	938,850
京滬高速鐵路股份有限公司-A股						
Bloomage Biotechnology Cor-A	3,400	4,300			(300)	7,400
華熙生物科技股份有限公司-A股						
BOE Technology Group Co Lt-A	1,523,800	-			(91,200)	1,432,600
京東方科技集團股份有限公司-A股						
BYD Co Ltd-A	36,820	700			(3,120)	34,400
比亞迪股份有限公司-A股						
Cambricon Technologies-A	-	7,500			-	7,500
中科寒武紀科技股份有限公司-A股						
Cathay Biotech Inc-A	-	7,000			(300)	6,700
上海凱賽生物技術股份有限公司-A股						
CGN Power Co Ltd-A	321,100	-			(8,100)	313,000
中國廣核電力股份有限公司-A股						
Changchun High-Tech Industry-A	13,250	-			(900)	12,350
長春高新技術產業(集團)股份有限公司-A股						
Changzhou Xingyu Automotiv-A	5,500	-			-	5,500
常州星宇車燈股份有限公司-A股						
Chaozhou Three-Circle Grou-A	48,893	-			(1,200)	47,693
潮州三環(集團)股份有限公司-A股						
China CITIC Bank Corp Ltd-A	124,500	-			(3,300)	121,200
中信銀行股份有限公司-A股						
China Coal Energy Co-A	79,200	-			(15,700)	63,500
中國中煤能源股份有限公司-A股						
China Communications Const-A	143,150	-			(3,600)	139,550
中國交通建設股份有限公司-A股						
China Construction Bank-A	292,500	-			(35,300)	257,200
中國建設銀行股份有限公司-A股						

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表(未經審核)(續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	Holdings as at <b>01.01.2023</b> 於二零二三年 一月一日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at <b>31.12.2023</b> 於二零二三年 十二月卅一日 之持股量
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股票(滬港通/深港通)(續)					
China (continued)					
中國內地(續)					
China CSSC Holdings Ltd-A 中國船舶工業股份有限公司-A股	77,100	16,100	-	(2,400)	90,800
China Eastern Airlines Co-A 中國東方航空股份有限公司-A股	237,600	125,600	-	(36,000)	327,200
China Energy Engineering C-A 中國能源建設股份有限公司-A股	561,400	-	-	(65,400)	496,000
China Everbright Bank Co-A 中國光大銀行股份有限公司-A股	672,150	67,800	-	(18,900)	721,050
China Galaxy Securities Co-A 中國銀河證券股份有限公司-A股	55,700	-	-	(1,500)	54,200
China International Capital-A 中國國際金融股份有限公司-A股	35,600	-	-	(900)	34,700
China Jushi Co Ltd-A 中國巨石股份有限公司-A股	99,445	-	-	(2,400)	97,045
China Life Insurance Co-A 中國人壽保險股份有限公司-A股	67,700	-	-	(1,800)	65,900
China Longyuan Power Group-A 龍源電力集團股份有限公司-A股	6,100	-	-	(300)	5,800
China Merchants Bank-A 招商銀行股份有限公司-A股	502,950	-	-	(29,700)	473,250
China Merchants Energy-A 招商局能源運輸股份有限公司-A股	-	129,500	-	(3,300)	126,200
China Merchants Securities-A 招商證券股份有限公司-A股	150,745	-	-	(3,900)	146,845
China Merchants Shekou Ind-A 招商局蛇口工業區控股股份有限公司-A股	135,950	-	-	(14,400)	121,550
China Minsheng Banking-A 中國民生銀行股份有限公司-A股	1,027,400	-	-	(71,900)	955,500
China Mobile Ltd-A 中國移動有限公司-A股	20,500	15,500	-	(900)	35,100

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表(未經審核)(續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股票(滬港通/深港通)(續)					
China (continued)					
中國內地(續)					
China National Chemical-A 中國化學工程股份有限公司-A股	151,800	-	-	(3,900)	147,900
China National Nuclear Pow-A 中國核能電力股份有限公司-A股	390,200	-	-	(33,000)	357,200
China Northern Rare Earth-A 中國北方稀土(集團)高科技股份有限公司-A股	90,100	10,700	-	(2,700)	98,100
China Oilfield Services-A 中海油田服務股份有限公司-A股	25,000	-	-	(600)	24,400
China Pacific Insurance Gr-A 中國太平洋保險(集團)股份有限公司-A股	141,700	-	-	(10,600)	131,100
China Petroleum & Chemical-A 中國石油化工股份有限公司-A股	577,700	235,900	-	(55,600)	758,000
China Railway Construction-A 中國鐵建股份有限公司-A股	198,600	-	-	(16,600)	182,000
China Railway Group Ltd-A 中國中鐵股份有限公司-A股	417,400	-	-	(32,800)	384,600
China Resources Microelect-A 華潤微電子有限公司-A股	21,800	-	-	(600)	21,200
China Resources Sanjiu Med-A 華潤三九醫藥股份有限公司-A股	-	13,200	-	-	13,200
China Satellite Communicat-A 中國衛通集團股份有限公司-A股	18,700	-	-	(600)	18,100
China Securities Co Ltd-A 中信建投證券股份有限公司-A股	52,750	-	-	(1,500)	51,250
China Shenhua Energy Co-A 中國神華能源股份有限公司-A股	136,400	-	-	(7,000)	129,400
China Shipbuilding Industr-A 中國船舶重工股份有限公司-A股	492,800	-	-	(56,900)	435,900
China Southern Airlines Co-A 中國南方航空股份有限公司-A股	219,001	-	-	(5,700)	213,301

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表(未經審核)(續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>		<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量		新增	紅股	出售	於二零二三年 十二月卅一日 之持股量
<b>Listed equities (Stock Connect)</b>						
<b>(continued)</b>						
上市股票(滬港通/深港通)(續)						
China (continued)						
中國內地(續)						
China State Construction-A 中國建築股份有限公司-A股	851,950	-	-	-	(50,500)	801,450
China Telecom Corp Ltd-DM-A 中國電信股份有限公司-DM-A股	630,900	-	-	-	(47,300)	583,600
China Three Gorges Renewab-A 中國三峽新能源(集團)股份有限公司-A股	348,900	-	-	-	(9,000)	339,900
China Tourism Group Duty F-A 中國旅遊集團中免股份有限公司-A股	39,650	-	-	-	(1,700)	37,950
China United Network-A 中國聯合網絡通訊股份有限公司-A股	769,500	-	-	-	(39,800)	729,700
China Vanke Co Ltd-A 萬科企業股份有限公司-A股	276,591	-	-	-	(16,891)	259,700
China Yangtze Power Co Ltd-A 中國長江電力股份有限公司-A股	462,000	-	-	-	(48,400)	413,600
China Zhenhua (Group) Scienc-A 中國振華(集團)科技股份有限公司-A股	14,700	-	-	-	(300)	14,400
China Zheshang Bank Co Ltd-A 浙商銀行股份有限公司-A股	-	493,700	-	-	-	493,700
Chongqing Brewery Co-A 重慶啤酒股份有限公司-A股	9,600	-	-	-	(300)	9,300
Chongqing Changan Automob-A 重慶長安汽車股份有限公司-A股	199,900	-	-	-	(11,200)	188,700
Chongqing Zhifei Biologica-A 重慶智飛生物製品股份有限公司-A股	33,100	-	-	15,950	(2,400)	46,650
CITIC Pacific Special Steel-A-A 中信泰富特鋼集團股份有限公司-A股	43,550	-	-	-	(1,200)	42,350
CITIC Securities Co-A 中信證券股份有限公司-A股	396,595	-	-	-	(23,400)	373,195
CMOC Group Ltd-A 洛陽樂川鋁業集團股份有限公司-A股	287,100	-	-	-	(7,500)	279,600

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表(未經審核)(續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股票(滬港通/深港通)(續)					
China (continued)					
中國內地(續)					
CNGR Advanced Material Co-A 中偉新材料股份有限公司-A股	7,500	5,600	-	(300)	12,800
CNOOC Ltd-A 中國海洋石油有限公司-A股	-	68,400	-	-	68,400
CNPC Capital Co Ltd-A 中國石油集團資本股份有限公司-A股	-	100,900	-	(2,700)	98,200
Contemporary AmpereX Techn-A 寧德時代新能源科技股份有限公司-A股	59,500	2,000	47,600	(7,800)	101,300
COSCO Shipping Holdings Co-A 中遠海運控股股份有限公司-A股	262,142	-	-	(18,200)	243,942
CRRC Corp Ltd-A 中國中車股份有限公司-A股	525,700	-	-	(60,600)	465,100
Daqin Railway Co Ltd-A 大秦鐵路股份有限公司-A股	246,100	-	-	(6,300)	239,800
Dawning Information Indust-A 曙光信息產業股份有限公司-A股	50,300	-	-	(3,900)	46,400
Dongfang Electric Corp Ltd-A 東方電氣股份有限公司-A股	-	44,300	-	(1,200)	43,100
East Money Information Co-A 東方財富信息股份有限公司-A股	428,500	-	85,700	(21,900)	492,300
Eastroc Beverage (Group) Co-A 東鵬飲料(集團)股份有限公司-A股	1,800	-	-	-	1,800
Ecovacs Robotics Co Ltd-A 科沃斯機器人股份有限公司-A股	9,900	-	-	(3,600)	6,300
Empyrean Technology Co Ltd-A 北京華大九天科技股份有限公司-A股	-	7,800	-	-	7,800
ENN Natural Gas Co Ltd-A 新奧天然氣股份有限公司-A股	37,800	-	-	(900)	36,900
EVE Energy Co Ltd-A 惠州億緯鋰能股份有限公司-A股	48,600	-	-	(1,200)	47,400

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表(未經審核)(續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	Holdings as at 01.01.2023 於二零二三年 一月一日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at 31.12.2023 於二零二三年 十二月卅一日 之持股量
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股票(滬港通/深港通)(續)					
China (continued)					
中國內地(續)					
Everbright Securitie Co-A 光大證券股份有限公司-A股	80,800	-	-	(2,100)	78,700
FAW Jiefang Group Co Ltd-A 一汽解放集團股份有限公司-A股	43,400	-	-	(1,200)	42,200
Flat Glass Group Co Ltd-A 福萊特玻璃集團股份有限公司-A股	19,100	-	-	(600)	18,500
Focus Media Information Te-A 分眾傳媒信息技術股份有限公司-A股	409,613	-	-	(10,500)	399,113
Foshan Haitian Flavouring-A 佛山市海天調味食品股份有限公司-A股	56,492	-	11,298	(7,090)	60,700
Founder Securities Co Ltd-A 方正證券股份有限公司-A股	172,400	-	-	(15,000)	157,400
Foxconn Industrial Interne-A 富士康工業互聯網股份有限公司-A股	160,000	-	-	(4,200)	155,800
Fuyao Glass Industry Group-A 福耀玻璃工業集團股份有限公司-A股	66,200	-	-	(4,900)	61,300
Ganfeng Lithium Group Co L-A 江西贛鋒鋰業集團股份有限公司-A股	45,840	-	-	(1,200)	44,640
GD Power Development Co-A 國電電力發展股份有限公司-A股	362,300	-	-	(9,300)	353,000
Gemdale Corp-A 金地(集團)股份有限公司-A股	111,950	-	-	(111,950)	-
GF Securities Co Ltd-A 廣發證券股份有限公司-A股	117,000	-	-	(3,000)	114,000
GigaDevice Semiconductor-Cl A 兆易創新科技集團股份有限公司-A股	27,716	-	-	(1,800)	25,916
Ginlong Technologies Co Lt-A 錦浪科技股份有限公司-A股	7,200	-	-	(300)	6,900
Glodon Co Ltd-A 廣聯達科技股份有限公司-A股	38,450	-	15,380	(7,500)	46,330

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表(未經審核)(續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股票(滬港通/深港通)(續)					
China (continued)					
中國內地(續)					
Goertek Inc-A 歌爾股份有限公司—A股	99,150	-	-	(5,400)	93,750
Goldwind Science & Technology-A 金風科技股份有限公司—A股	112,200	-	-	(3,000)	109,200
Goneo Group Co Ltd-A 公牛集團股份有限公司—A股	3,000	-	1,440	-	4,440
Gotion High-Tech Co Ltd-A 國軒高科股份有限公司—A股	41,200	-	-	(1,200)	40,000
Great Wall Motor Co Ltd-A 長城汽車股份有限公司—A股	48,000	-	-	(1,200)	46,800
Gree Electric Appliances I-A 珠海格力電器股份有限公司—A股	183,050	-	-	(10,800)	172,250
Greenland Holdings Corp Lt-A 綠地控股集團股份有限公司—A股	186,270	-	-	(4,800)	181,470
Guangdong Haid Group Co-A 廣東海大集團股份有限公司—A股	35,887	-	-	(4,100)	31,787
Guangzhou Automobile Group-A 廣州汽車集團股份有限公司—A股	91,370	-	-	(2,400)	88,970
Guangzhou Baiyunshan Phar-A 廣州白雲山醫藥集團股份有限公司—A股	28,750	-	-	(600)	28,150
Guangzhou Kingmed Diagnost-A 廣州金域醫學檢驗集團股份有限公司—A股	11,500	-	-	(11,500)	-
Guangzhou Shiyuan Electron-A 廣州視源電子科技股份有限公司—A股	14,450	1,900	-	(300)	16,050
Guangzhou Tinci Materials-A 廣州天賜新材料股份有限公司—A股	47,000	-	-	(1,200)	45,800
Guosen Securities Co Ltd-A 國信證券股份有限公司—A股	124,497	-	-	(3,300)	121,197
Guotai Junan Securities Co-A 國泰君安證券股份有限公司—A股	186,627	-	-	(4,800)	181,827



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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表(未經審核)(續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股票(滬港通/深港通)(續)					
China (continued)					
中國內地(續)					
Haier Smart Home Co Ltd-A 海爾智家股份有限公司-A股	156,800	-	-	(12,100)	144,700
Hainan Airport Infrastruct-A 海南機場設施股份有限公司-A股	-	240,100	-	-	240,100
Haitong Securities Co Ltd-A 海通證券股份有限公司-A股	399,700	-	-	(24,900)	374,800
Hangzhou First Applied Mat-A 杭州福斯特應用材料股份有限公司-A股	22,220	-	8,888	(900)	30,208
Hangzhou Hikvision Digital-A 杭州海康威視數字技術股份有限公司-A股	191,600	-	-	(48,900)	142,700
Hangzhou Silan Microelectr-A 杭州士蘭微電子股份有限公司-A股	35,200	-	-	(900)	34,300
Hangzhou Tigermed Consulti-A 杭州泰格醫藥科技股份有限公司-A股	20,800	-	-	(600)	20,200
Han's Laser Technology In-A 大族激光科技產業集團股份有限公司-A股	36,850	-	-	(36,850)	-
Henan Shuanghui Investment-A 河南雙匯投資發展股份有限公司-A股	42,450	-	-	(1,200)	41,250
Hengli Petrochemical Co L-A 恒力石化股份有限公司-A股	85,810	-	-	(2,100)	83,710
Hithink RoyalFlush Informa-A 浙江核新同花順網絡信息股份有限公司-A股	9,300	-	-	(1,300)	8,000
Hongta Securities Co Ltd-A 紅塔證券股份有限公司-A股	40,260	-	-	(900)	39,360
Hoshine Silicon Industry C-A 合盛硅業股份有限公司-A股	8,900	5,000	-	(300)	13,600
Huadong Medicine Co Ltd-A 華東醫藥股份有限公司-A股	35,620	-	-	(900)	34,720
Huafon Chemical Co Ltd-A 華峰化學股份有限公司-A股	80,700	-	-	(80,700)	-

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
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FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股票(滬港通/深港通)(續)					
China (continued)					
中國內地(續)					
Hualan Biological Engineer-A	46,010	-	-	(1,200)	44,810
華蘭生物工程股份有限公司-A股					
Huali Industrial Group Co-A	4,000	-	-	-	4,000
中山華利實業集團股份有限公司-A股					
Huaneng Lancang River Hydr-A	77,700	-	-	(13,500)	64,200
華能瀾滄江水電股份有限公司-A股					
Huaneng Power Intl Inc-A	176,300	-	-	(15,900)	160,400
華能國際電力股份有限公司-A股					
Huatai Securities Co Ltd-A	209,200	-	-	(5,400)	203,800
華泰證券股份有限公司-A股					
Huaxia Bank Co Ltd-A	265,650	-	-	(6,900)	258,750
華夏銀行股份有限公司-A股					
Huayu Automotive Systems-A	68,066	-	-	(7,800)	60,266
華域汽車系統股份有限公司-A股					
Huizhou Desay SV Automotiv-A	11,500	-	-	(300)	11,200
惠州市德賽西威汽車電子股份有限公司-A股					
Hundsun Technologies Inc-A	61,718	-	-	(1,500)	60,218
恒生電子股份有限公司-A股					
Hygon Information Technolo-A	-	33,700	-	-	33,700
海光信息技術股份有限公司-A股					
IEIT Systems Co Ltd-A	42,000	-	-	(1,200)	40,800
浪潮電子信息產業股份有限公司-A股					
iFLYTEK Co Ltd-A	75,550	-	-	(3,400)	72,150
科大訊飛股份有限公司-A股					
Imeik Technology Developme-A	4,400	-	-	-	4,400
愛美客技術發展股份有限公司-A股					
Ind & Comm Bk of China-A	1,450,704	-	-	(110,504)	1,340,200
中國工商銀行股份有限公司-A股					
Industrial Bank Co Ltd-A	590,850	-	-	(26,300)	564,550
興業銀行股份有限公司-A股					

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表(未經審核)(續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股票(滬港通/深港通)(續)					
China (continued)					
中國內地(續)					
Industrial Securities Co-A 興業證券股份有限公司-A股	280,690	-	-	(7,200)	273,490
Ingenic Semiconductor Co-A 北京君正集成電路股份有限公司-A股	7,900	1,900	-	(300)	9,500
Inner Mongolia Baotou Ste-A 內蒙古包鋼鋼聯股份有限公司-A股	926,100	-	-	(23,700)	902,400
Inner Mongolia Junzheng En-A 內蒙古君正能源化工集團股份有限公司-A股	157,400	-	-	(157,400)	-
Inner Mongolia Yili Indus-A 內蒙古伊利實業集團股份有限公司-A股	260,000	-	-	(16,600)	243,400
JA Solar Technology Co Ltd-A 晶澳太陽能科技股份有限公司-A股	38,280	12,200	15,312	(1,800)	63,992
Jafron Biomedical Co Ltd-A 健帆生物科技集團股份有限公司-A股	19,900	-	-	(19,900)	-
JCET Group Co Ltd-A 江蘇長電科技股份有限公司-A股	57,800	-	-	(1,500)	56,300
Jiangsu Eastern Shenghong-A 江蘇東方盛虹股份有限公司-A股	75,100	23,000	-	(2,400)	95,700
Jiangsu Hengli Hydraulic C-A 江蘇恒立液壓股份有限公司-A股	21,234	-	-	(600)	20,634
Jiangsu Hengrui Pharmaceut-A 江蘇恒瑞醫藥股份有限公司-A股	181,468	-	-	(10,700)	170,768
Jiangsu King's Luck Brewer-A 江蘇今世緣酒業股份有限公司-A股	26,000	-	-	(2,600)	23,400
Jiangsu Yanghe Brewery-A 江蘇洋河酒廠股份有限公司-A股	25,100	-	-	(1,500)	23,600
Jiangxi Copper Co Ltd-A 江西銅業股份有限公司-A股	48,739	-	-	(7,800)	40,939
Jinko Solar Co Ltd-A 晶科能源股份有限公司-A股	-	79,700	-	(2,100)	77,600

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表(未經審核)(續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股票(滬港通/深港通)(續)					
China (continued)					
中國內地(續)					
Kweichow Moutai Co Ltd-A 貴州茅台酒股份有限公司-A股	25,500	400	-	(1,900)	24,000
LB Group Co Ltd-A 龍佰集團股份有限公司-A股	59,200	-	-	(1,500)	57,700
Lens Technology Co Ltd-A 藍思科技股份有限公司-A股	86,038	-	-	(9,800)	76,238
Lingyi Itech Guangdong Co-A 廣東領益智造股份有限公司-A股	122,000	-	-	(122,000)	-
Longi Green Energy Technol-A 隆基綠能科技股份有限公司-A股	246,402	-	-	(14,600)	231,802
Luxshare Precision Industr-A 立訊精密工業股份有限公司-A股	201,931	-	-	(8,500)	193,431
Luzhou Laojiao Co Ltd-A 瀘州老窖股份有限公司-A股	29,950	-	-	(1,500)	28,450
Mango Excellent Media Co L-A 芒果超媒股份有限公司-A股	27,520	-	-	(600)	26,920
Maxscend Microelectronics-A 江蘇卓勝微電子股份有限公司-A股	12,420	2,200	-	(300)	14,320
Metallurgical Corp of Chin-A 中國冶金科工股份有限公司-A股	308,350	-	-	(35,300)	273,050
Midea Group Co Ltd-A 美的集團股份有限公司-A股	199,000	-	-	(11,000)	188,000
Ming Yang Smart Energy Gro-A 明陽智慧能源集團股份公司-A股	64,600	-	-	(1,800)	62,800
Montage Technology Co Ltd-A 瀾起科技股份有限公司-A股	32,200	3,500	-	(900)	34,800
Muyuan Foods Co Ltd-A 牧原食品股份有限公司-A股	108,148	2,800	-	(6,400)	104,548
NARI Technology Co Ltd-A 國電南瑞科技股份有限公司-A股	135,951	-	27,190	(9,600)	153,541

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表(未經審核)(續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股票(滬港通/深港通)(續)					
China (continued)					
中國內地(續)					
National Silicon Industry-A	45,000	9,400	-	(1,500)	52,900
上海硅產業集團股份有限公司-A股					
NAURA Technology Group Co-A	10,400	600	-	(300)	10,700
北方華創科技集團股份有限公司-A股					
New China Life Insurance C-A	34,500	-	-	(900)	33,600
新華人壽保險股份有限公司-A股					
New Hope Liuhe Co Ltd-A	97,400	-	-	(2,400)	95,000
新希望六和股份有限公司-A股					
Ninestar Corp-A	34,500	-	-	(900)	33,600
納思達股份有限公司-A股					
Ningbo Deye Technology Co-A	3,900	-	3,120	(300)	6,720
寧波德業科技股份有限公司-A股					
Ningbo Ronbay New Energy T-A	11,100	-	-	(11,100)	-
寧波容百新能源科技股份有限公司-A股					
Ningbo Shanshan Co Ltd-A	45,200	-	-	(45,200)	-
寧波杉杉股份有限公司-A股					
Ningbo Tuopu Group Co Ltd-A	17,900	-	-	(600)	17,300
寧波拓普集團股份有限公司-A股					
Ningxia Baofeng Energy Gro-A	91,000	-	-	(11,200)	79,800
寧夏寶豐能源集團股份有限公司-A股					
Oppein Home Group Inc-A	6,900	-	-	(300)	6,600
歐派家居集團股份有限公司-A股					
Orient Securities Co Ltd-A	217,700	-	-	(14,800)	202,900
東方證券股份有限公司-A股					
Ovctek China Inc-A	18,700	-	-	(18,700)	-
歐普康視科技股份有限公司-A股					
PetroChina Co Ltd-A	419,550	73,500	-	(37,100)	455,950
中國石油天然氣股份有限公司-A股					
Pharmaron Beijing Co Ltd-A	18,900	6,300	9,450	(600)	34,050
康龍化成(北京)新藥技術股份有限公司-A股					

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
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FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股票(滬港通/深港通)(續)					
China (continued)					
中國內地(續)					
Ping An Bank Co Ltd-A 平安銀行股份有限公司-A股	394,300	-	-	(23,800)	370,500
Ping An Insurance Group Co-A 中國平安保險(集團)股份有限公司-A股	438,650	-	-	(28,350)	410,300
Poly Developments and Hold-A 保利發展控股集團股份有限公司-A股	290,300	-	-	(7,500)	282,800
Postal Savings Bank of Chi-A 中國郵政儲蓄銀行股份有限公司-A股	446,400	-	-	(11,400)	435,000
Power Construction Corp of China-A 中國電力建設股份有限公司-A股	307,700	-	-	(35,100)	272,600
Qi An Xin Technology Group-A 奇安信科技集團有限公司-A股	-	10,900	-	(300)	10,600
Qinghai Salt Lake Industry-A 青海鹽湖工業股份有限公司-A股	220,800	-	-	(14,400)	206,400
Rongsheng Petrochemical Co-A 榮盛石化股份有限公司-A股	123,425	-	-	(3,300)	120,125
S F Holding Co Ltd-A 順豐控股股份有限公司-A股	99,500	-	-	(6,800)	92,700
SAIC Motor Corp Ltd-A 上海汽車集團股份有限公司-A股	193,250	12,600	-	(27,650)	178,200
Sangfor Technologies Inc-A 深信服科技股份有限公司-A股	10,300	-	-	(300)	10,000
Sany Heavy Industry Co Ltd-A 三一重工股份有限公司-A股	246,085	-	-	(19,000)	227,085
Satellite Chemical Co Ltd-A 衛星化學股份有限公司-A股	69,820	-	-	(1,800)	68,020
SDIC Capital Co Ltd-A 國投資本股份有限公司-A股	103,972	-	-	(2,700)	101,272
SDIC Power Holdings Co Ltd-A 國投電力控股股份有限公司-A股	123,650	-	-	(3,300)	120,350

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FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股票(滬港通/深港通)(續)					
China (continued)					
中國內地(續)					
Seazen Holdings Co Ltd-A 新城控股集團股份有限公司-A股	39,110	-	-	(9,900)	29,210
Semiconductor Manufacturin-A 中芯國際集成電路製造有限公司-A股	80,300	4,000	-	(5,500)	78,800
SG Micro Corp-A 聖邦微電子(北京)股份有限公司-A股	10,450	-	3,135	(300)	13,285
Shaanxi Coal Industry Co L-A 陝西煤業股份有限公司-A股	160,400	-	-	(11,900)	148,500
Shandong Gold Mining Co Lt-A 山東黃金礦業股份有限公司-A股	76,300	-	-	(2,100)	74,200
Shandong Hualu Hengsheng-A 山東華魯恒升化工股份有限公司-A股	60,200	-	-	(1,500)	58,700
Shandong Linglong Tyre Co-A 山東玲瓏輪胎股份有限公司-A股	23,600	-	-	(23,600)	-
Shandong Nanshan Aluminum-A 山東南山鋁業股份有限公司-A股	297,000	-	-	(7,500)	289,500
Shanghai Aiko Solar Energy-A 上海愛旭新能源股份有限公司-A股	-	31,200	12,480	(1,200)	42,480
Shanghai Baosight Software-A 上海寶信軟件股份有限公司-A股	24,545	-	4,909	(900)	28,554
Shanghai Fosun Pharmaceuti-A 上海復星醫藥(集團)股份有限公司-A股	52,200	-	-	(1,200)	51,000
Shanghai International Air-A 上海國際機場股份有限公司-A股	41,500	8,100	-	(1,200)	48,400
Shanghai International Por-A 上海國際港務(集團)股份有限公司-A股	150,767	-	-	(50,067)	100,700
Shanghai Jinjiang Internat-A 上海錦江國際旅游股份有限公司-A股	-	18,200	-	(600)	17,600
Shanghai M&G Stationery In-A 上海晨光文具股份有限公司-A股	15,100	-	-	(300)	14,800

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表(未經審核)(續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	Holdings as at <b>01.01.2023</b> 於二零二三年 一月一日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at <b>31.12.2023</b> 於二零二三年 十二月卅一日 之持股量
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股票(滬港通/深港通)(續)					
China (continued)					
中國內地(續)					
Shanghai Pharmaceuticals-A 上海醫藥集團股份有限公司-A股	-	44,300	-	(1,200)	43,100
Shanghai Pudong Devel Bank-A 上海浦東發展銀行股份有限公司-A股	477,504	-	-	(12,300)	465,204
Shanghai Putailai New Ener-A 上海璞泰來新能源科技股份有限公司-A股	28,300	-	12,735	(8,300)	32,735
Shanghai RAAS Blood Produc-A 上海萊士血液製品股份有限公司-A股	192,817	-	-	(4,800)	188,017
Shanghai United Imaging He-A 上海聯影醫療科技有限公司-A股	-	15,300	-	-	15,300
Shanxi Coking Coal Energy-A 山西焦煤能源集團股份有限公司-A股	-	57,000	-	-	57,000
Shanxi Lu'an Environmental-A 山西潞安環保能源開發股份有限公司-A股	-	47,700	-	(1,200)	46,500
Shanxi Meijin Energy Co Lt-A 山西美錦能源股份有限公司-A股	95,600	-	-	(95,600)	-
Shanxi Xinghuacun Fen Wine-A 山西杏花村汾酒廠股份有限公司-A股	19,860	-	-	(1,000)	18,860
Shengyi Technology Co Ltd-A 廣東生益科技股份有限公司-A股	47,250	-	-	(1,200)	46,050
Shennan Circuits Co Ltd-A 深南電路股份有限公司-A股	8,450	-	-	(300)	8,150
Shenwan Hongyuan Group Co-A 申萬宏源集團股份有限公司-A股	373,035	-	-	(38,735)	334,300
Shenzhen Dynanonic Co Ltd-A 深圳市德方納米科技股份有限公司-A股	4,000	2,600	2,400	(9,000)	-
Shenzhen Inovance Technolo-A 深圳市匯川技術股份有限公司-A股	75,825	7,100	-	(1,800)	81,125
Shenzhen Kangtai Biologica-A 深圳康泰生物製品股份有限公司-A股	25,260	-	-	(25,260)	-



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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表(未經審核)(續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股票(滬港通/深港通)(續)					
China (continued)					
中國內地(續)					
Shenzhen Mindray Bio-Medic-A	19,700	4,200	-	(600)	23,300
深圳邁瑞生物醫療電子股份有限公司-A股					
Shenzhen Overseas Chinese-A	158,642	-	-	(4,200)	154,442
深圳華僑城股份有限公司-A股					
Shenzhen Transsion Holding-A	9,900	3,100	-	(300)	12,700
深圳傳音控股股份有限公司-A股					
Shijiazhuang Yiling Pharma-A	-	23,400	-	-	23,400
石家莊以嶺藥業股份有限公司-A股					
Sichuan Chuantou Energy Co-A	72,300	12,000	-	(2,100)	82,200
四川川投能源股份有限公司-A股					
Sichuan Road & Bridge Group-A	75,900	-	30,360	(39,600)	66,660
四川路橋建設集團股份有限公司-A股					
Spring Airlines Co Ltd-A	15,500	-	-	(300)	15,200
春秋航空股份有限公司-A股					
Starpower Semiconductor Lt-A	2,900	-	-	-	2,900
斯達半導體股份有限公司-A股					
Sungrow Power Supply Co Lt-A	42,200	-	-	(2,500)	39,700
陽光電源股份有限公司-A股					
Sunwoda Electronic Co Ltd-A	49,900	-	-	(49,900)	-
欣旺達電子股份有限公司-A股					
Suzhou Maxwell Technologie-A	2,900	1,200	1,740	-	5,840
蘇州邁為科技股份有限公司-A股					
TBEA Co Ltd-A	157,100	-	47,130	(5,100)	199,130
特變電工股份有限公司-A股					
TCL Technology Group Corp-A	570,050	103,900	57,005	(16,200)	714,755
TCL科技集團股份有限公司-A股					
TCL Zhonghuan Renewable En-A	105,050	-	26,262	(3,300)	128,012
TCL中環新能源科技股份有限公司-A股					
The People's Insurance Company (Group) of China Ltd-A	136,800	-	-	(3,600)	133,200
中國人民保險集團股份有限公司-A股					

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表(未經審核)(續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股票(滬港通/深港通)(續)					
China (continued)					
中國內地(續)					
Thunder Software Technolog-A 中科创達軟件股份有限公司-A股	13,000	-	-	(300)	12,700
Tianqi Lithium Corp-A 天齊鋰業股份有限公司-A股	42,000	-	-	(3,800)	38,200
Tongwei Co Ltd-A 通威股份有限公司-A股	109,700	-	-	(6,500)	103,200
Topchoice Medical Corporat-A 通策醫療股份有限公司-A股	8,500	800	-	(9,300)	-
Trina Solar Co Ltd-A 天合光能股份有限公司-A股	44,800	-	-	(1,200)	43,600
Tsingtao Brewery Co Ltd-A 青島啤酒股份有限公司-A股	14,400	-	-	(300)	14,100
Unigroup Guoxin Microelect-A 紫光國芯微電子股份有限公司-A股	27,639	900	-	(2,500)	26,039
Unisplendour Corp Ltd-A 紫光股份有限公司-A股	80,801	14,400	-	(7,700)	87,501
Walvax Biotechnology Co-A 雲南沃森生物技術股份有限公司-A股	65,600	-	-	(1,800)	63,800
Wanhua Chemical Group Co-A 萬華化學集團股份有限公司-A股	76,584	-	-	(4,600)	71,984
Weichai Power Co Ltd-A 濰柴動力股份有限公司-A股	225,500	-	-	(14,600)	210,900
Wens Foodstuff Group Co L-A 溫氏食品集團股份有限公司-A股	210,350	-	-	(11,450)	198,900
Will Semiconductor Co Ltd-A 上海韋爾半導體股份有限公司-A股	29,205	2,600	-	(3,900)	27,905
Wingtech Technology Co Ltd-A 聞泰科技股份有限公司-A股	29,850	5,500	-	(900)	34,450
Wuhan Guide Infrared Co Lt-A 武漢高德紅外股份有限公司-A股	53,428	-	16,028	(69,456)	-

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表(未經審核)(續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	Holdings as at 01.01.2023 於二零二三年 一月一日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at 31.12.2023 於二零二三年 十二月卅一日 之持股量
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股票(滬港通/深港通)(續)					
China (continued)					
中國內地(續)					
Wuliangye Yibin Co Ltd-A 宜賓五糧液股份有限公司-A股	78,900	-	-	(4,700)	74,200
WuXi Apptec Co Ltd-A 無錫藥明康德新藥開發股份有限公司-A股	83,386	-	-	(3,800)	79,586
WuXi Lead Intelligent Equi-A 無錫先導智能裝備股份有限公司-A股	44,500	-	-	(1,200)	43,300
WuXi Shangji Automation Co-A 無錫上機數控股份有限公司-A股	7,900	2,900	3,139	(13,939)	-
XCMG Construction Machin-A 徐工集團工程機械股份有限公司-A股	242,250	74,600	-	(58,700)	258,150
Xinjiang Daqo New Energy C-A 新疆大全新能源股份有限公司-A股	-	25,600	-	(600)	25,000
Xinjiang Tianshan Cement-A 新疆天山水泥股份有限公司-A股	25,200	43,800	-	(1,800)	67,200
Yankuang Energy Group Co-A 兗礦能源集團股份有限公司-A股	35,900	-	17,950	(1,500)	52,350
Yealink Network Technology-A 廈門億聯網絡技術股份有限公司-A股	15,650	-	6,260	(600)	21,310
Yihai Kerry Arawana Holdin-A 益海嘉里金龍魚糧油食品股份有限公司-A股	24,700	-	-	(3,600)	21,100
Yongxing Special Materials-A 永興特種材料科技股份有限公司-A股	8,400	-	2,520	(10,920)	-
Yonyou Network Technology-A 用友網絡科技股份有限公司-A股	82,567	-	-	(2,100)	80,467
YTO Express Group Co Ltd-A 圓通速遞股份有限公司-A股	69,900	-	-	(1,800)	68,100
Yunda Holding Co Ltd-A 韻達控股股份有限公司-A股	51,000	-	-	(51,000)	-
Yunnan Baiyao Group Co Ltd-A 雲南白藥集團股份有限公司-A股	30,703	5,300	-	(2,100)	33,903

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表(未經審核)(續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股票(滬港通/深港通)(續)					
China (continued)					
中國內地(續)					
Yunnan Botanee Bio-Technol-A 雲南貝泰妮生物科技集團股份有限公司-A股	3,600	1,900	-	-	5,500
Yunnan Energy New Material-A 雲南恩捷新材料股份有限公司-A股	22,100	2,500	-	(3,200)	21,400
Zangge Mining Co Ltd-A 藏格礦業股份有限公司-A股	25,700	6,400	-	(900)	31,200
Zhangzhou Pientzhuang Pha-A 漳州片仔癀藥業股份有限公司-A股	12,500	800	-	(1,800)	11,500
Zhejiang Century Huatong-A 浙江世紀華通股份有限公司-A股	179,954	-	-	(179,954)	-
Zhejiang Chint Electrics-A 浙江正泰電器股份有限公司-A股	43,700	5,000	-	(7,600)	41,100
Zhejiang Dahua Technology-A 浙江大華技術股份有限公司-A股	77,650	9,800	-	(7,650)	79,800
Zhejiang Huayou Cobalt Co-A 浙江華友鈷業股份有限公司-A股	52,675	-	-	(3,200)	49,475
Zhejiang Jingsheng Mechani-A 浙江晶盛機電股份有限公司-A股	26,600	-	-	(600)	26,000
Zhejiang NHU Co Ltd-A 浙江新和成股份有限公司-A股	80,220	-	-	(21,100)	59,120
Zhejiang Sanhua Intelligen-A 浙江三花智能控制股份有限公司-A股	87,544	-	-	(2,100)	85,444
Zhejiang Supor Co Ltd-A 浙江蘇泊爾股份有限公司-A股	7,750	-	-	(7,750)	-
Zhejiang Zheneng Electric-A 浙江浙能電力股份有限公司-A股	-	154,300	-	-	154,300
Zheshang Securities Co Ltd-A 浙商證券股份有限公司-A股	73,750	-	-	(1,800)	71,950
Zhongji Innolight Co Ltd-A 中際旭創股份有限公司-A股	-	23,000	-	-	23,000

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表(未經審核)(續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股票(滬港通/深港通)(續)					
China (continued)					
中國內地(續)					
Zhongjin Gold Corp-A	-	111,100	-	-	111,100
中金黃金股份有限公司-A股					
Zhongtai Securities Co Ltd-A	120,400	-	-	(3,000)	117,400
中泰證券股份有限公司-A股					
Zhuzhou CRRC Times Electri-A	7,800	3,900	-	(300)	11,400
株洲中車時代電氣股份有限公司-A股					
Zijin Mining Group Co Ltd-A	585,700	85,700	-	(41,600)	629,800
紫金礦業集團股份有限公司-A股					
Zoomlion Heavy Industry S-A	201,100	-	-	(5,100)	196,000
中聯重科股份有限公司-A股					
ZTE Corp-A	131,802	-	-	(10,002)	121,800
中興通訊股份有限公司-A股					

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**PERFORMANCE TABLE (UNAUDITED)**

投資表現報表(未經審核)

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

**1. NET ASSET VALUE**

資產淨值

<b>At the end of financial period</b> 截至下列日期止之財政期	<b>Net asset value</b> 資產淨值	<b>Net asset value per unit</b> 每單位 資產淨值
	<b>HKD</b> 港元	<b>HKD</b> 港元
31 December 2023 二零二三年十二月卅一日	730,900,234	32.0570
31 December 2022 二零二二年十二月卅一日	848,702,725	36.2693
31 December 2021 二零二一年十二月卅一日	1,183,870,137	50.1640

**2. HIGHEST ISSUE/LOWEST REDEMPTION PRICE PER UNIT**

每單位最高發行價/最低贖回價

<b>Financial period ended</b> 截至下列日期止之財政期	<b>Highest issue unit price</b> 每單位最高 發行價	<b>Lowest redemption unit price</b> 每單位最低 贖回價
	<b>HKD</b> 港元	<b>HKD</b> 港元
31 December 2023 二零二三年十二月卅一日	40.7659	30.6110
31 December 2022 二零二二年十二月卅一日	49.8953	31.5678
31 December 2021 二零二一年十二月卅一日	57.6819	47.1115
31 December 2020 二零二零年十二月卅一日	51.1506	31.2680
31 December 2019 二零一九年十二月卅一日	38.6599	27.2621
31 December 2018 二零一八年十二月卅一日	43.4666	27.4407
31 December 2017 二零一七年十二月卅一日	40.1864	30.1144
31 December 2016 二零一六年十二月卅一日	33.9943	27.5035
31 December 2015 二零一五年十二月卅一日	52.9815	29.4080
31 December 2014 二零一四年十二月卅一日	35.3392	21.7290

**W.I.S.E.-CSI HK 100 TRACKER™ (SUB-FUND OF WORLD INDEX SHARES ETFs)**  
**標智中證香港 100 指數基金™ (標智 ETFs 系列的子基金)**

**INVESTMENT PORTFOLIO (UNAUDITED)**

投資組合 (未經審核)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

<b>Securities name</b> 證券名稱	<b>Holdings</b> 持股量	<b>Fair value</b> 公平值	<b>% of net asset value</b> 佔資產淨值百分比 (%)
<b>Listed equities</b> 上市股票		<b>HKD</b> 港元	
<b>Hong Kong</b> 香港			
Agricultural Bank of China-H 中國農業銀行股份有限公司—H股	3,234,000	9,702,000	0.63
AIA Group Ltd 友邦保險控股有限公司	1,203,470	81,896,133	5.30
Alibaba Group Holding Ltd 阿里巴巴集團控股有限公司	2,144,090	161,985,999	10.48
Alibaba Health Information Tech 阿里健康信息技術有限公司	569,192	2,407,682	0.16
ANTA Sports Products Ltd 安踏體育用品有限公司	143,900	10,900,425	0.71
Baidu Inc-Class A 百度集團股份有限公司—A類	297,620	34,523,920	2.23
Bank of China Ltd-H 中國銀行股份有限公司—H股	8,798,000	26,130,060	1.69
Bank of Communications Co-H 交通銀行股份有限公司—H股	1,842,000	8,933,700	0.58
BeiGene Ltd 百濟神州有限公司	130,380	14,341,800	0.93
Bilibili Inc-Class Z 哔哩哔哩股份有限公司—Z類	30,200	2,825,210	0.18
BOC Hong Kong (Holdings) Ltd 中銀香港(控股)有限公司	445,153	9,392,728	0.61
Budweiser Brewing Co APAC Lt 百威亞太控股有限公司	181,100	2,644,060	0.17
BYD Co Ltd-H 比亞迪股份有限公司—H股	115,690	24,780,798	1.60
China Construction Bank-H 中國建設銀行股份有限公司—H股	12,647,500	58,684,400	3.80
China Feihe Ltd 中國飛鶴有限公司	477,200	2,032,872	0.13
China Gas Holdings Ltd 中國燃氣控股有限公司	343,200	2,635,776	0.17
China Hongqiao Group Ltd 中國宏橋集團有限公司	271,000	1,728,980	0.11
China Life Insurance Co-H 中國人壽保險股份有限公司—H股	782,700	7,920,924	0.51
China Mengniu Dairy Co 中國蒙牛乳業有限公司	331,600	6,947,020	0.45
China Merchants Bank-H 招商銀行股份有限公司—H股	483,200	13,118,880	0.85
China Mobile Ltd 中國移動有限公司	858,340	55,620,432	3.60
China Overseas Land & Invest 中國海外發展有限公司	460,746	6,330,650	0.41
China Pacific Insurance Gr-H 中國太平洋保險(集團)股份有限公司—H股	279,000	4,385,880	0.28
China Petroleum & Chemical-H 中國石油化工股份有限公司—H股	2,604,000	10,650,360	0.69
China Resources Beer (Holdings) 華潤啤酒(控股)有限公司	170,500	5,822,575	0.38
China Resources Gas Group Lt 華潤燃氣控股有限公司	97,400	2,488,570	0.16
China Resources Land Ltd 華潤置地有限公司	374,904	10,478,567	0.68
China Resources Mixc Lifestyle 華潤萬象生活有限公司	72,000	2,001,600	0.13
China Resources Power Holdings 華潤電力控股有限公司	203,200	3,173,984	0.21
China Shenhua Energy Co-H 中國神華能源股份有限公司—H股	352,600	9,414,420	0.61
China Unicom (Hong Kong) Ltd 中國聯合網絡通信(香港)股份有限公司	606,000	2,963,340	0.19

**W.I.S.E.-CSI HK 100 TRACKER™ (SUB-FUND OF WORLD INDEX SHARES ETFs)**  
**標智中證香港 100 指數基金™ (標智 ETFs 系列的子基金)**

**INVESTMENT PORTFOLIO (UNAUDITED) (continued)**

投資組合 (未經審核) (續)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

<b>Securities name</b> 證券名稱	<b>Holdings</b> 持股量	<b>Fair value</b> 公平值	<b>% of net asset value</b> 佔資產淨值百分比 (%)
<b>Listed equities (continued)</b> 上市股票 (續)		<b>HKD</b> 港元	
<b>Hong Kong (continued)</b> 香港 (續)			
Chow Tai Fook Jewellery Group 周大福珠寶集團有限公司	315,600	3,660,960	0.24
CK Asset Holdings Ltd 長江實業集團有限公司	225,302	8,820,573	0.57
CK Hutchison Holdings Ltd 長江和記實業有限公司	282,200	11,795,960	0.76
CLP Holdings Ltd 中電控股有限公司	212,667	13,674,488	0.89
CNOOC Ltd 中國海洋石油有限公司	1,823,200	23,701,600	1.53
Country Garden Services Hold 碧桂園服務控股有限公司	235,900	1,587,607	0.10
CSPC Pharmaceutical Group Ltd 石藥集團有限公司	1,001,560	7,271,326	0.47
ENN Energy Holdings Ltd 新奧能源控股有限公司	83,250	4,766,062	0.31
ESR Group Ltd	319,400	3,443,132	0.22
Galaxy Entertainment Group Ltd 銀河娛樂集團有限公司	273,640	11,971,750	0.77
Geely Automobile Holdings Lt 吉利汽車控股有限公司	635,200	5,456,368	0.35
Guangdong Investment Ltd 粵海投資有限公司	343,200	1,945,944	0.13
H World Group Ltd 華住集團有限公司	240,600	6,315,750	0.41
Haidilao International Holdi 海底撈國際控股有限公司	220,400	3,200,208	0.21
Haier Smart Home Co Ltd-H 海爾智家股份有限公司-H股	300,800	6,617,600	0.43
Hang Lung Properties Ltd 恒隆地產有限公司	189,000	2,048,760	0.13
Hang Seng Bank Ltd 恒生銀行有限公司	80,480	7,323,680	0.47
Hansoh Pharmaceutical Group 翰森製藥集團有限公司	124,744	1,963,471	0.13
Henderson Land Development 恒基兆業地產有限公司	153,000	3,672,000	0.24
Hong Kong Exchanges & Clear 香港交易及結算所有限公司	133,400	35,697,840	2.31
HSBC Holdings Plc 滙豐控股有限公司	2,035,129	128,213,127	8.30
Ind & Comm Bk of China-H 中國工商銀行股份有限公司-H股	9,131,500	34,791,015	2.25
Innovent Biologics Inc 信達生物製藥	169,400	7,241,850	0.47
JD Health International Inc 京東健康股份有限公司	134,200	5,220,380	0.34
JD Logistics Inc 京東物流股份有限公司	199,300	1,947,161	0.13
JD.Com Inc – Class A 京東集團股份有限公司-A類	265,900	29,887,160	1.93
Kuaishou Technology 快手科技	320,840	16,972,436	1.10
Kunlun Energy Co Ltd 昆侖能源有限公司	454,716	3,192,106	0.21
Lenovo Group Ltd 聯想集團有限公司	637,400	6,960,408	0.45
Li Auto Inc-Class A 理想汽車-A類	133,680	19,650,960	1.27
Li Ning Co Ltd 李寧有限公司	276,003	5,768,463	0.37
Link REIT 領展房地產投資信託基金	269,560	11,793,250	0.76
Longfor Group Holdings Ltd 龍湖集團控股有限公司	277,200	3,453,912	0.22



**W.I.S.E.-CSI HK 100 TRACKER™ (SUB-FUND OF WORLD INDEX SHARES ETFs)**  
**標智中證香港 100 指數基金™ (標智 ETFs 系列的子基金)**

**INVESTMENT PORTFOLIO (UNAUDITED) (continued)**

投資組合 (未經審核) (續)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

<b>Securities name</b> 證券名稱	<b>Holdings</b> 持股量	<b>Fair value</b> 公平值	<b>% of net asset value</b> 佔資產淨值百分比 (%)
<b>Listed equities (continued)</b> 上市股票 (續)		<b>HKD</b> 港元	
<b>Hong Kong (continued)</b> 香港 (續)			
Meituan-Class B 美團—B類	656,853	53,796,261	3.48
NetEase Inc 網易股份有限公司	207,340	29,152,004	1.89
New World Development 新世界發展有限公司	140,650	1,701,865	0.11
NIO Inc-Class A 蔚來集團—A類	142,440	10,476,462	0.68
Nongfu Spring Co Ltd-H 農夫山泉股份有限公司—H股	423,700	19,108,870	1.24
Orient Overseas (Intl) Ltd 東方海外(國際)有限公司	13,100	1,426,590	0.09
PetroChina Co Ltd-H 中國石油天然氣股份有限公司—H股	2,137,236	11,028,138	0.71
Ping An Insurance (Group) Co-H 中國平安保險(集團)股份有限公司—H股	770,200	27,188,060	1.76
Postal Savings Bank of Chi-H 中國郵政儲蓄銀行股份有限公司—H股	1,253,500	4,675,555	0.30
Power Assets Holdings Ltd 電能實業有限公司	156,800	7,071,680	0.46
Sands China Ltd 金沙中國有限公司	339,400	7,738,320	0.50
Semiconductor Manufacturing 中芯國際集成電路製造有限公司	502,750	9,964,505	0.64
Sensetime Group Inc-Class B 商湯集團股份有限公司—B類	2,113,000	2,451,080	0.16
Shenzhou International Group 申洲國際集團控股有限公司	94,920	7,626,822	0.49
Sino Biopharmaceutical 中國生物製藥有限公司	1,187,000	4,107,020	0.27
Sino Land Co 信和置業有限公司	448,600	3,804,128	0.25
Smoores International Holding 思摩爾國際控股有限公司	193,600	1,254,528	0.08
Sun Hung Kai Properties 新鴻基地產發展有限公司	183,050	15,431,115	1.00
Sunny Optical Tech 舜宇光學科技(集團)有限公司	80,820	5,722,056	0.37
Techtronic Industries Co Ltd 創科實業有限公司	193,050	17,963,302	1.16
Tencent Holdings Ltd 騰訊控股有限公司	479,150	140,486,780	9.09
The Hong Kong & China Gas 香港中華煤氣有限公司	1,177,956	7,020,618	0.45
Tingyi (Cayman Isl) Hldg Co 康師傅控股有限公司	414,500	3,941,895	0.26
Tracker Fund of Hong Kong 盈富基金	33,000	566,940	0.04
Trip.Com Group Ltd 攜程集團有限公司	71,930	19,953,382	1.29
Want Want China Holdings Ltd 中國旺旺控股有限公司	624,000	2,945,280	0.19
WH Group Ltd 萬洲國際有限公司	945,037	4,744,086	0.31
Wharf Real Estate Investment 九龍倉置業地產投資有限公司	191,242	5,039,227	0.33
WuXi Biologics Cayman Inc 藥明生物技術有限公司	447,747	13,253,311	0.86
Xiaomi Corp-Class B 小米集團—B類	1,846,400	28,766,912	1.86
Xinyi Glass Holdings Ltd 信義玻璃控股有限公司	296,800	2,594,032	0.17
Xinyi Solar Holdings Ltd 信義光能控股有限公司	561,350	2,554,143	0.17
XPeng Inc - Class A Shares 小鵬汽車有限公司—A類股份	138,860	7,859,476	0.51

**W.I.S.E.-CSI HK 100 TRACKER™ (SUB-FUND OF WORLD INDEX SHARES ETFs)**  
**標智中證香港 100 指數基金™ (標智 ETFs 系列的子基金)**

**INVESTMENT PORTFOLIO (UNAUDITED) (continued)**

投資組合 (未經審核) (續)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

<b>Securities name</b> 證券名稱	<b>Holdings</b> 持股量	<b>Fair value</b> 公平值	<b>% of net asset value</b> 佔資產淨值百分比 (%)
<b>Listed equities (continued)</b> 上市股票 (續)		<b>HKD</b> 港元	
<b>Hong Kong (continued)</b> 香港 (續)			
Yum China Holdings Inc 百勝中國控股有限公司	42,960	14,262,720	0.92
Zhongsheng Group Holdings 中升集團控股有限公司	100,857	1,881,992	0.12
ZTO Express (Cayman) Inc 中通快遞 (開曼) 有限公司	51,300	8,310,600	0.54
<b>Unlisted equities</b> 非上市股票			
Tianhe Chemicals Group Ltd* 天合化工集團有限公司*	72,000	-	-
Total Investments 投資總額		1,542,760,807	99.85
Other Net Assets 其他資產淨值		2,334,745	0.15
<b>Net Assets Value as at 31 December 2023</b> 於二零二三年十二月卅一日的資產淨值		<u>1,545,095,552</u>	<u>100.00</u>
<b>Total Investments, at Cost 投資總額 (按成本)</b>		<u>1,995,159,908</u>	

\* Delisted 除牌

**W.I.S.E.-CSI HK 100 TRACKER™ (SUB-FUND OF WORLD INDEX SHARES ETFs)**  
**標智中證香港 100 指數基金™ (標智 ETFs 系列的子基金)**

**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED)**

投資組合變動表 (未經審核)

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	Holdings as at <b>01.01.2023</b> 於二零二三年 一月一日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at <b>31.12.2023</b> 於二零二三年 十二月卅一日 之持股量
<b>Listed equities</b>					
上市股票					
Hong Kong					
香港					
Agricultural Bank of China-H 中國農業銀行股份有限公司－H股	2,840,000	394,000	-	-	3,234,000
AIA Group Ltd 友邦保險控股有限公司	1,102,800	137,470	-	(36,800)	1,203,470
Alibaba Group Holding Ltd 阿里巴巴集團控股有限公司	1,673,030	534,860	-	(63,800)	2,144,090
Alibaba Health Information Tech 阿里健康信息技術有限公司	499,800	69,392	-	-	569,192
Anhui Conch Cement Co Ltd-H 安徽海螺水泥股份有限公司－H股	120,200	4,500	-	(124,700)	-
ANTA Sports Products Ltd 安踏體育用品有限公司	125,400	18,500	-	-	143,900
Baidu Inc-Class A 百度集團股份有限公司－A類	261,350	40,320	-	(4,050)	297,620
Bank of China Ltd-H 中國銀行股份有限公司－H股	7,725,000	1,073,000	-	-	8,798,000
Bank of Communications Co-H 交通銀行股份有限公司－H股	-	1,842,000	-	-	1,842,000
BeiGene Ltd 百濟神州有限公司	114,100	16,280	-	-	130,380
Bilibili Inc-Class Z 哔哩哔哩股份有限公司－Z類	25,860	4,340	-	-	30,200
BOC Hong Kong (Holdings) Ltd 中銀香港(控股)有限公司	390,500	61,153	-	(6,500)	445,153
Budweiser Brewing Co APAC Lt 百威亞太控股有限公司	159,100	22,000	-	-	181,100
BYD Co Ltd-H 比亞迪股份有限公司－H股	81,000	34,690	-	-	115,690
China Conch Venture Holdings 中國海螺創業控股有限公司	167,700	-	-	(167,700)	-
China Construction Bank-H 中國建設銀行股份有限公司－H股	11,367,500	1,702,000	-	(422,000)	12,647,500

**W.I.S.E.-CSI HK 100 TRACKER™ (SUB-FUND OF WORLD INDEX SHARES ETFs)**  
**標智中證香港 100 指數基金™ (標智 ETFs 系列的子基金)**

**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表 (未經審核) (續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (continued)</b>					
上市股票 (續)					
Hong Kong (continued)					
香港 (續)					
China Feihe Ltd 中國飛鶴有限公司	419,200	58,000	-	-	477,200
China Gas Holdings Ltd 中國燃氣控股有限公司	267,200	76,000	-	-	343,200
China Hongqiao Group Ltd 中國宏橋集團有限公司	290,000	55,000	-	(74,000)	271,000
China Life Insurance Co-H 中國人壽保險股份有限公司-H股	687,000	95,700	-	-	782,700
China Mengniu Dairy Co 中國蒙牛乳業有限公司	292,600	39,000	-	-	331,600
China Merchants Bank-H 招商銀行股份有限公司-H股	424,300	58,900	-	-	483,200
China Mobile Ltd 中國移動有限公司	749,200	132,640	-	(23,500)	858,340
China Overseas Land & Invest 中國海外發展有限公司	404,500	56,246	-	-	460,746
China Pacific Insurance Gr-H 中國太平洋保險(集團)股份有限公司-H股	256,400	22,600	-	-	279,000
China Petroleum & Chemical-H 中國石油化工股份有限公司-H股	2,352,000	252,000	-	-	2,604,000
China Resources Beer (Holdings) 華潤啤酒(控股)有限公司	149,500	21,000	-	-	170,500
China Resources Gas Group Lt 華潤燃氣控股有限公司	85,500	11,900	-	-	97,400
China Resources Land Ltd 華潤置地有限公司	328,704	46,200	-	-	374,904
China Resources Mixc Lifesty 華潤萬象生活有限公司	63,200	8,800	-	-	72,000
China Resources Power Holdings 華潤電力控股有限公司	-	203,200	-	-	203,200
China Shenhua Energy Co-H 中國神華能源股份有限公司-H股	-	352,600	-	-	352,600

**W.I.S.E.-CSI HK 100 TRACKER™ (SUB-FUND OF WORLD INDEX SHARES ETFs)**  
**標智中證香港 100 指數基金™ (標智 ETFs 系列的子基金)**

**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表 (未經審核) (續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (continued)</b>					
上市股票 (續)					
Hong Kong (continued)					
香港 (續)					
China Unicom (Hong Kong) Ltd 中國聯合網絡通信 (香港) 股份有限公司	490,000	116,000	-	-	606,000
Chow Tai Fook Jewellery Group 周大福珠寶集團有限公司	277,200	38,400	-	-	315,600
CK Asset Holdings Ltd 長江實業集團有限公司	199,950	25,352	-	-	225,302
CK Hutchison Holdings Ltd 長江和記實業有限公司	248,000	34,200	-	-	282,200
CK Infrastructure Holdings L 長江基建集團有限公司	70,000	32,500	-	(102,500)	-
CLP Holdings Ltd 中電控股有限公司	186,900	63,767	-	(38,000)	212,667
CNOOC Ltd 中國海洋石油有限公司	1,612,000	211,200	-	-	1,823,200
Country Garden Holdings Co 碧桂園控股有限公司	900,300	106,000	-	(1,006,300)	-
Country Garden Services Hold 碧桂園服務控股有限公司	187,400	66,500	-	(18,000)	235,900
CSPC Pharmaceutical Group Ltd 石藥集團有限公司	881,560	120,000	-	-	1,001,560
ENN Energy Holdings Ltd 新奧能源控股有限公司	73,050	10,200	-	-	83,250
ESR Group Ltd	286,600	32,800	-	-	319,400
Evergrande Property Services^ 恒大物業集團有限公司^	208,000	-	-	(208,000)	-
Galaxy Entertainment Group Ltd 銀河娛樂集團有限公司	242,000	31,640	-	-	273,640
GDS Holdings Ltd-CI A 萬國數據控股有限公司-A類	98,600	-	-	(98,600)	-
Geely Automobile Holdings Lt 吉利汽車控股有限公司	557,400	77,800	-	-	635,200

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**標智中證香港 100 指數基金™ (標智 ETFs 系列的子基金)**

**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表 (未經審核) (續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (continued)</b>					
上市股票 (續)					
Hong Kong (continued)					
香港 (續)					
Guangdong Investment Ltd 粵海投資有限公司	301,200	42,000	-	-	343,200
H World Group Ltd 華住集團有限公司	-	240,600	-	-	240,600
Haidilao International Holdi 海底撈國際控股有限公司	154,000	66,400	-	-	220,400
Haier Smart Home Co Ltd-H 海爾智家股份有限公司-H股	-	300,800	-	-	300,800
Hang Lung Properties Ltd 恒隆地產有限公司	166,000	23,000	-	-	189,000
Hang Seng Bank Ltd 恒生銀行有限公司	70,700	10,880	-	(1,100)	80,480
Hansoh Pharmaceutical Group 翰森製藥集團有限公司	110,000	14,744	-	-	124,744
Henderson Land Development 恒基兆業地產有限公司	134,000	19,000	-	-	153,000
Hong Kong Exchanges & Clear 香港交易及結算所有限公司	120,700	17,100	-	(4,400)	133,400
HSBC Holdings Plc 滙豐控股有限公司	1,874,829	307,500	-	(147,200)	2,035,129
Ind & Comm Bk of China-H 中國工商銀行股份有限公司-H股	8,018,500	1,155,000	-	(42,000)	9,131,500
Innovent Biologics Inc 信達生物製藥	134,500	34,900	-	-	169,400
JD Health International Inc 京東健康股份有限公司	117,500	16,700	-	-	134,200
JD Logistics Inc 京東物流股份有限公司	182,900	16,400	-	-	199,300
JD.Com Inc - Class A 京東集團股份有限公司-A類	233,510	35,940	-	(3,550)	265,900
Kuaishou Technology 快手科技	237,940	82,900	-	-	320,840

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表 (未經審核) (續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	Holdings as at <b>01.01.2023</b> 於二零二三年 一月一日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at <b>31.12.2023</b> 於二零二三年 十二月卅一日 之持股量
<b>Listed equities (continued)</b>					
上市股票 (續)					
Hong Kong (continued)					
香港 (續)					
Kunlun Energy Co Ltd 昆侖能源有限公司	400,000	54,716	-	-	454,716
Lenovo Group Ltd 聯想集團有限公司	672,800	50,600	-	(86,000)	637,400
Li Auto Inc-Class A 理想汽車-A類	115,600	18,080	-	-	133,680
Li Ning Co Ltd 李寧有限公司	242,850	33,153	-	-	276,003
Link REIT 領展房地產投資信託基金	194,700	35,500	39,360	-	269,560
Longfor Group Holdings Ltd 龍湖集團控股有限公司	232,200	62,500	-	(17,500)	277,200
Meituan-Class B 美團-B類	571,770	102,120	49,463	(66,500)	656,853
MTR Corp 香港鐵路有限公司	172,000	3,500	-	(175,500)	-
NetEase Inc 網易股份有限公司	182,000	25,340	-	-	207,340
New World Development 新世界發展有限公司	139,650	1,000	-	-	140,650
NIO Inc-Class A 蔚來集團-A類	125,080	18,380	-	(1,020)	142,440
Nongfu Spring Co Ltd-H 農夫山泉股份有限公司-H股	372,200	51,500	-	-	423,700
Orient Overseas (Intl) Ltd 東方海外(國際)有限公司	9,500	3,600	-	-	13,100
PetroChina Co Ltd-H 中國石油天然氣股份有限公司-H股	1,850,000	287,236	-	-	2,137,236
Ping An Insurance (Group) Co-H 中國平安保險(集團)股份有限公司-H股	688,000	90,200	-	(8,000)	770,200
Pop Mart International Group 泡泡瑪特國際集團有限公司	76,600	-	-	(76,600)	-

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表 (未經審核) (續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (continued)</b>					
上市股票 (續)					
Hong Kong (continued)					
香港 (續)					
Postal Savings Bank of Chi-H 中國郵政儲蓄銀行股份有限公司－H股	1,101,000	152,500	–	–	1,253,500
Power Assets Holdings Ltd 電能實業有限公司	137,900	62,400	–	(43,500)	156,800
Sands China Ltd 金沙中國有限公司	298,200	41,200	–	–	339,400
Semiconductor Manufacturing 中芯國際集成電路製造有限公司	550,250	51,000	–	(98,500)	502,750
Sensetime Group Inc-Class B 商湯集團股份有限公司－B類	1,547,000	768,000	–	(202,000)	2,113,000
Shenzhou International Group 申洲國際集團控股有限公司	83,350	11,570	–	–	94,920
Shimao Group Holdings Ltd^ 世茂集團控股有限公司^	133,800	–	–	(133,800)	–
Sino Biopharmaceutical 中國生物製藥有限公司	1,043,000	144,000	–	–	1,187,000
Sino Land Co 信和置業有限公司	–	448,600	–	–	448,600
Smoores International Holding 思摩爾國際控股有限公司	168,600	25,000	–	–	193,600
Sun Hung Kai Properties 新鴻基地產發展有限公司	160,450	22,600	–	–	183,050
Sunac China Holdings Ltd^ 融創中國控股有限公司^	318,600	–	–	(318,600)	–
Sunny Optical Tech 舜宇光學科技(集團)有限公司	70,920	9,900	–	–	80,820
Super Hi International Holding 特海國際控股有限公司	15,400	–	–	(15,400)	–
Techtronic Industries Co Ltd 創科實業有限公司	169,400	23,650	–	–	193,050
Tencent Holdings Ltd 騰訊控股有限公司	493,630	65,820	–	(80,300)	479,150



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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表 (未經審核) (續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (continued)</b>					
上市股票 (續)					
Hong Kong (continued)					
香港 (續)					
The Hong Kong & China Gas 香港中華煤氣有限公司	1,033,956	189,000	-	(45,000)	1,177,956
Tingyi (Cayman Isln) Hldg Co 康師傅控股有限公司	364,000	50,500	-	-	414,500
Tracker Fund of Hong Kong 盈富基金	16,000	5,180,000	-	(5,163,000)	33,000
Trip.Com Group Ltd 攜程集團有限公司	63,150	8,780	-	-	71,930
Want Want China Holdings Ltd 中國旺旺控股有限公司	549,000	75,000	-	-	624,000
WH Group Ltd 萬洲國際有限公司	829,537	115,500	-	-	945,037
Wharf Real Estate Investment 九龍倉置業地產投資有限公司	168,100	23,142	-	-	191,242
WuXi Biologics Cayman Inc 藥明生物技術有限公司	389,600	58,147	-	-	447,747
Xiaomi Corp-Class B 小米集團-B類	1,582,200	264,200	-	-	1,846,400
Xinyi Glass Holdings Ltd 信義玻璃控股有限公司	243,000	53,800	-	-	296,800
Xinyi Solar Holdings Ltd 信義光能控股有限公司	492,000	69,350	-	-	561,350
XPeng Inc - Class A Shares 小鵬汽車有限公司-A類股份	111,500	28,660	-	(1,300)	138,860
Yum China Holdings Inc 百勝中國控股有限公司	38,650	4,310	-	-	42,960
Zai Lab Ltd 再鼎醫藥有限公司	-	96,700	-	(96,700)	-
Zhongsheng Group Holdings 中升集團控股有限公司	111,600	4,757	-	(15,500)	100,857

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表 (未經審核) (續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

	<b>Holdings as at 01.01.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (continued)</b>					
上市股票 (續)					
Hong Kong (continued)					
香港 (續)					
ZTO Express (Cayman) Inc	39,500	58,350	-	(46,550)	51,300
中通快遞(開曼)有限公司					
<b>Unlisted equity</b>					
非上市股票					
Tianhe Chemicals Group Ltd*	72,000	-	-	-	72,000
天合化工集團有限公司*					

\* Delisted 除牌

^ Suspended 停牌

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**PERFORMANCE TABLE (UNAUDITED)**

投資表現報表 (未經審核)

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

**1. NET ASSET VALUE**

資產淨值

<b>At the end of financial period</b> 截至下列日期止之財政期	<b>Net asset value</b> 資產淨值	<b>Net asset value per unit</b> 每單位 資產淨值
	<b>HKD</b> 港元	<b>HKD</b> 港元
31 December 2023 二零二三年十二月卅一日	1,545,095,552	18.5524
31 December 2022 二零二二年十二月卅一日	1,560,718,953	20.8968
31 December 2021 二零二一年十二月卅一日	1,547,760,749	25.0264

**2. HIGHEST ISSUE/LOWEST REDEMPTION PRICE PER UNIT**

每單位最高發行價／最低贖回價

<b>Financial period ended</b> 截至下列日期止之財政期	<b>Highest issue unit price</b> 每單位最高 發行價	<b>Lowest redemption unit price</b> 每單位最低 贖回價
	<b>HKD</b> 港元	<b>HKD</b> 港元
31 December 2023 二零二三年十二月卅一日	24.1880	17.7007
31 December 2022 二零二二年十二月卅一日	26.5514	15.4082
31 December 2021 二零二一年十二月卅一日	34.1548	24.3553
31 December 2020 二零二零年十二月卅一日	29.3958	20.5449
31 December 2019 二零一九年十二月卅一日	27.3559	22.6519
31 December 2018 二零一八年十二月卅一日	29.7956	22.3078
31 December 2017 二零一七年十二月卅一日	27.1915	19.1816
31 December 2016 二零一六年十二月卅一日	21.0347	15.7630
31 December 2015 二零一五年十二月卅一日	24.8246	18.2871
31 December 2014 二零一四年十二月卅一日	22.0454	18.2463

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**INFORMATION ON EXPOSURE ARISING FROM FINANCIAL DERIVATIVE INSTRUMENTS**

有關金融衍生工具所產生的風險資訊 (未經審核)

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

The lowest, highest and average gross exposure arising from the use of financial derivative instruments for any purpose as a proportion to the Sub-Fund's total net asset value for the year ended 31 December 2023.

截至二零二三年十二月卅一日止年度，因任何目的使用金融衍生工具而產生的最低、最高及平均總風險，佔子基金資產淨值總額的比例如下：

Financial year 財政年度	Gross exposure 總風險			Net exposure 淨風險		
	Highest 最高	Lowest 最低	Average exposure 平均風險	Highest 最高	Lowest 最低	Average exposure 平均風險
31 December 2023 二零二三年十二月卅一日	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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**INVESTMENT PORTFOLIO (UNAUDITED)**

投資組合 (未經審核)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

<b>Securities name</b> 證券名稱	<b>Holdings</b> 持股量	<b>Fair value</b> 公平值	<b>% of net asset value</b> 佔資產淨值 百分比 (%)
<b>Listed equities (Stock Connect)</b> 上市股票 (滬港通/深港通)		<b>HKD</b> 港元	
<b>China</b>			
中國內地			
AECC Aviation Power Co-A 中國航發動力股份有限公司—A股	1,800	74,093	0.83
Agricultural Bank of China-A 中國農業銀行股份有限公司—A股	40,300	161,137	1.80
Bank of China Ltd-A 中國銀行股份有限公司—A股	7,500	32,962	0.37
Beijing Kingsoft Office So-A 北京金山辦公軟件股份有限公司—A股	200	69,639	0.78
China CSSC Holdings Ltd-A 中國船舶工業股份有限公司—A股	2,800	90,768	1.02
China Life Insurance Co-A 中國人壽保險股份有限公司—A股	2,400	74,920	0.84
China Merchants Bank-A 招商銀行股份有限公司—A股	16,300	499,313	5.59
China Northern Rare Earth-A 中國北方稀土(集團)高科技股份有限公司—A股	2,900	61,779	0.69
China Pacific Insurance Gr-A 中國太平洋保險(集團)股份有限公司—A股	4,300	112,633	1.26
China Petroleum & Chemical-A 中國石油化工股份有限公司—A股	24,800	152,157	1.70
China Railway Group Ltd-A 中國中鐵股份有限公司—A股	13,400	83,837	0.94
China Shenhua Energy Co-A 中國神華能源股份有限公司—A股	3,800	131,222	1.47
China State Construction-A 中國建築股份有限公司—A股	27,260	144,129	1.61
China Telecom Corp Ltd-DM-A 中國電信股份有限公司—DM—A股	20,200	120,374	1.35
China Three Gorges Renewab-A 中國三峽新能源(集團)股份有限公司—A股	18,500	88,847	0.99
China Tourism Group Duty F-A 中國旅遊集團中免股份有限公司—A股	1,250	115,231	1.29
China United Network-A 中國聯合網絡通訊股份有限公司—A股	24,600	118,684	1.33
China Yangtze Power Co Ltd-A 中國長江電力股份有限公司—A股	12,700	326,504	3.65
CITIC Securities Co-A 中信證券股份有限公司—A股	13,395	300,551	3.36
COSCO Shipping Holdings Co-A 中遠海運控股股份有限公司—A股	8,700	91,710	1.02
Foshan Haitian Flavouring-A 佛山市海天調味食品股份有限公司—A股	2,221	92,818	1.04
GigaDevice Semiconductor-CI A 兆易創新科技集團股份有限公司—A股	940	95,662	1.07
Great Wall Motor Co Ltd-A 長城汽車股份有限公司—A股	800	22,215	0.25
Haier Smart Home Co Ltd-A 海爾智家股份有限公司—A股	5,300	122,597	1.37
Hygon Information Technolo-A 海光信息技術股份有限公司—A股	900	70,366	0.79
Ind & Comm Bk of China-A 中國工商銀行股份有限公司—A股	49,300	259,573	2.90
Industrial Bank Co Ltd-A 興業銀行股份有限公司—A股	19,900	355,321	3.98
Inner Mongolia Yili Indus-A 內蒙古伊利實業集團股份有限公司—A股	8,000	235,721	2.64
Jiangsu Hengrui Pharmaceut-A 江蘇恒瑞醫藥股份有限公司—A股	5,400	269,033	3.01
Kweichow Moutai Co Ltd-A 貴州茅台酒股份有限公司—A股	800	1,520,863	17.02

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**INVESTMENT PORTFOLIO (UNAUDITED) (continued)**

投資組合 (未經審核) (續)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value 公平值	% of net asset value 佔資產淨值 百分比 (%)
Listed equities (Stock Connect) (continued) 上市股票 (滬港通/深港通) (續)		HKD 港元	
China (continued) 中國內地 (續)			
Longi Green Energy Technol-A 隆基綠能科技股份有限公司-A 股	7,200	181,536	2.03
NARI Technology Co Ltd-A 國電南瑞科技股份有限公司-A 股	5,280	129,753	1.45
PetroChina Co Ltd-A 中國石油天然氣股份有限公司-A 股	13,400	104,206	1.17
Ping An Insurance Group Co-A 中國平安保險(集團)股份有限公司-A 股	13,600	603,560	6.75
Poly Developments and Hold-A 保利發展控股集團股份有限公司-A 股	9,500	103,596	1.16
Power Construction Corp of China-A 中國電力建設股份有限公司-A 股	10,200	54,828	0.61
SAIC Motor Corporations Ltd-A 上海汽車集團股份有限公司-A 股	5,800	86,439	0.97
Sany Heavy Industry Co Ltd-A 三一重工股份有限公司-A 股	5,800	87,909	0.98
Semiconductor Manufacturin-A 中芯國際集成電路製造有限公司-A 股	2,500	146,004	1.63
Shaanxi Coal Industry Co L-A 陝西煤業股份有限公司-A 股	5,000	115,052	1.29
Shanxi Xinghuacun Fen Wine-A 山西杏花村汾酒廠股份有限公司-A 股	600	152,489	1.71
TBEA Co Ltd-A 特變電工股份有限公司-A 股	6,500	98,733	1.10
Tongwei Co Ltd-A 通威股份有限公司-A 股	3,300	90,983	1.02
Trina Solar Co Ltd-A 天合光能股份有限公司-A 股	1,400	43,996	0.49
Wanhua Chemical Group Co-A 萬華化學集團股份有限公司-A 股	2,500	211,543	2.37
Will Semiconductor Co Ltd-A 上海韋爾半導體股份有限公司-A 股	950	111,664	1.25
WuXi Apptec Co Ltd-A 無錫藥明康德新藥開發股份有限公司-A 股	2,800	224,406	2.51
Zhangzhou Pientzehuang Pha-A 漳州片仔癀藥業股份有限公司-A 股	400	106,621	1.19
Zhejiang Huayou Cobalt Co-A 浙江華友鈷業股份有限公司-A 股	1,500	54,409	0.61
Zijin Mining Group Co Ltd-A 紫金礦業集團股份有限公司-A 股	21,800	298,958	3.34
<b>Total Investments 投資總額</b>		<b>8,901,344</b>	<b>99.59</b>
<b>Other Net Assets 其他資產淨值</b>		<b>36,307</b>	<b>0.41</b>
<b>Net Assets Value as at 31 December 2023</b> 於二零二三年十二月卅一日的資產淨值		<b>8,937,651</b>	<b>100.00</b>
<b>Total Investments, at Cost 投資總額 (按成本)</b>		<b>10,276,109</b>	

**W.I.S.E.-SSE 50 CHINA TRACKER®**  
**(SUB-FUND OF WORLD INDEX SHARES ETFs)**  
**標智上證 50 中國指數基金® (標智 ETFs 系列的子基金)**

**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED)**

投資組合變動表 (未經審核)

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

<b>Securities name</b> 證券名稱	<b>Holdings as at 01.01.2023</b> 於二零二三年 一月一日 之持股量	<b>Additions</b> 新增	<b>Bonus</b> 紅股	<b>Disposals</b> 出售	<b>Holdings as at 31.12.2023</b> 於二零二三年 十二月卅一日 之持股量
<b>Listed equities (Stock Connect)</b> 上市股票 (滬港通/深港通)					
China 中國內地					
AECC Aviation Power Co-A 中國航發動力股份有限公司—A股	1,800	-	-	-	1,800
Agricultural Bank of China-A 中國農業銀行股份有限公司—A股	40,300	-	-	-	40,300
Anhui Conch Cement Co Ltd-A 安徽海螺水泥股份有限公司—A股	3,300	-	-	(3,300)	-
Bank of China Ltd-A 中國銀行股份有限公司—A股	-	7,500	-	-	7,500
Beijing Kingsoft Office So-A 北京金山辦公軟件股份有限公司—A股	-	200	-	-	200
China CSSC Holdings Ltd-A 中國船舶工業股份有限公司—A股	-	2,800	-	-	2,800
China International Capital-A 中國國際金融股份有限公司—A股	700	-	-	(700)	-
China Life Insurance Co-A 中國人壽保險股份有限公司—A股	2,400	-	-	-	2,400
China Merchants Bank-A 招商銀行股份有限公司—A股	16,300	-	-	-	16,300
China Northern Rare Earth-A 中國北方稀土(集團)高科技股份有限公司—A股	2,900	-	-	-	2,900
China Pacific Insurance Gr-A 中國太平洋保險(集團)股份有限公司—A股	4,860	4,300	-	(4,860)	4,300
China Petroleum & Chemical-A 中國石油化工股份有限公司—A股	18,500	8,100	-	(1,800)	24,800
China Railway Group Ltd-A 中國中鐵股份有限公司—A股	-	13,400	-	-	13,400
China Securities Co Ltd-A 中信建投證券股份有限公司—A股	2,000	-	-	(2,000)	-
China Shenhua Energy Co-A 中國神華能源股份有限公司—A股	4,450	-	-	(650)	3,800
China State Construction-A 中國建築股份有限公司—A股	27,260	-	-	-	27,260

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表(未經審核)(續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

Securities name 證券名稱	Holdings as at 01.01.2023 於二零二三年 一月一日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at 31.12.2023 於二零二三年 十二月卅一日 之持股量
<b>Listed equities (Stock Connect) (continued)</b> 上市股票(滬港通/深港通)(續)					
China (continued) 中國內地(續)					
China Telecom Corp Ltd-DM-A 中國電信股份有限公司—DM—A股	—	20,200	—	—	20,200
China Three Gorges Renewab-A 中國三峽新能源(集團)股份有限公司—A股	11,500	7,000	—	—	18,500
China Tourism Group Duty F-A 中國旅遊集團中免股份有限公司—A股	1,350	200	—	(300)	1,250
China United Network-A 中國聯合網絡通訊股份有限公司—A股	—	24,600	—	—	24,600
China Yangtze Power Co Ltd-A 中國長江電力股份有限公司—A股	15,600	—	—	(2,900)	12,700
CITIC Securities Co-A 中信證券股份有限公司—A股	13,395	—	—	—	13,395
COSCO Shipping Holdings Co-A 中遠海運控股股份有限公司—A股	8,700	—	—	—	8,700
Foshan Haitian Flavouring-A 佛山市海天調味食品股份有限公司—A股	1,851	—	370	—	2,221
GigaDevice Semiconductor-CI A 兆易創新科技集團股份有限公司—A股	940	—	—	—	940
Great Wall Motor Co Ltd-A 長城汽車股份有限公司—A股	1,700	—	—	(900)	800
Haier Smart Home Co Ltd-A 海爾智家股份有限公司—A股	5,300	—	—	—	5,300
Hengli Petrochemical Co L-A 恒力石化股份有限公司—A股	2,800	—	—	(2,800)	—
Hoshine Silicon Industry C-A 合盛硅業股份有限公司—A股	—	300	—	(300)	—
Huatai Securities Co Ltd-A 華泰證券股份有限公司—A股	8,200	—	—	(8,200)	—
Hygon Information Technolo-A 海光信息技術股份有限公司—A股	—	900	—	—	900
Ind & Comm Bk of China-A 中國工商銀行股份有限公司—A股	49,300	—	—	—	49,300



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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

Securities name 證券名稱	Holdings as at 01.01.2023 於二零二三年 一月一日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at 31.12.2023 於二零二三年 十二月卅一日 之持股量
<b>Listed equities (Stock Connect) (continued)</b> 上市股票(滬港通/深港通)(續)					
China (continued) 中國內地(續)					
Industrial Bank Co Ltd-A 興業銀行股份有限公司-A股	19,900	-	-	-	19,900
Inner Mongolia Baotou Ste-A 內蒙古包鋼鋼聯股份有限公司-A股	30,500	-	-	(30,500)	-
Inner Mongolia Yili Indus-A 內蒙古伊利實業集團股份有限公司-A股	8,600	-	-	(600)	8,000
Jiangsu Hengrui Pharmaceut-A 江蘇恒瑞醫藥股份有限公司-A股	6,333	-	-	(933)	5,400
Kweichow Moutai Co Ltd-A 貴州茅台酒股份有限公司-A股	800	-	-	-	800
Longi Green Energy Technol-A 隆基綠能科技股份有限公司-A股	8,248	-	-	(1,048)	7,200
NARI Technology Co Ltd-A 國電南瑞科技股份有限公司-A股	4,400	-	880	-	5,280
PetroChina Co Ltd-A 中國石油天然氣股份有限公司-A股	13,400	-	-	-	13,400
Ping An Insurance Group Co-A 中國平安保險(集團)股份有限公司-A股	14,500	-	-	(900)	13,600
Poly Developments and Hold-A 保利發展控股集團股份有限公司-A股	9,500	-	-	-	9,500
Power Construction Corp of China-A 中國電力建設股份有限公司-A股	10,200	-	-	-	10,200
SAIC Motor Corporations Ltd-A 上海汽車集團股份有限公司-A股	5,800	-	-	-	5,800
Sany Heavy Industry Co Ltd-A 三一重工股份有限公司-A股	8,100	-	-	(2,300)	5,800
Semiconductor Manufacturin-A 中芯國際集成電路製造有限公司-A股	-	2,500	-	-	2,500
Shaanxi Coal Industry Co L-A 陝西煤業股份有限公司-A股	5,000	-	-	-	5,000

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
**投資組合變動表(未經審核)(續)**

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

Securities name 證券名稱	Holdings as at 01.01.2023 於二零二三年 一月一日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at 31.12.2023 於二零二三年 十二月卅一日 之持股量
<b>Listed equities (Stock Connect) (continued)</b> 上市股票(滬港通/深港通)(續)					
China (continued) 中國內地(續)					
Shanghai Fosun Pharmaceuti-A 上海復星醫藥(集團)股份有限公司-A股	1,700	-	-	(1,700)	-
Shanxi Xinghuacun Fen Wine-A 山西杏花村汾酒廠股份有限公司-A股	900	200	-	(500)	600
TBEA Co Ltd-A 特變電工股份有限公司-A股	-	5,000	1,500	-	6,500
Tongwei Co Ltd-A 通威股份有限公司-A股	3,300	-	-	-	3,300
Trina Solar Co Ltd-A 天合光能股份有限公司-A股	1,400	-	-	-	1,400
Wanhua Chemical Group Co-A 萬華化學集團股份有限公司-A股	2,500	-	-	-	2,500
Will Semiconductor Co Ltd-A 上海韋爾半導體股份有限公司-A股	950	-	-	-	950
Wingtech Technology Co Ltd-A 聞泰科技股份有限公司-A股	1,000	200	-	(1,200)	-
WuXi Apptec Co Ltd-A 無錫藥明康德新藥開發股份有限公司-A股	2,824	400	-	(424)	2,800
Zhangzhou Pientzehuang Pha-A 漳州片仔癀藥業股份有限公司-A股	400	-	-	-	400
Zhejiang Huayou Cobalt Co-A 浙江華友鈷業股份有限公司-A股	1,800	-	-	(300)	1,500
Zijin Mining Group Co Ltd-A 紫金礦業集團股份有限公司-A股	18,700	3,100	-	-	21,800

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**標智上證50中國指數基金® (標智ETFs系列的子基金)**

**PERFORMANCE TABLE (UNAUDITED)**

投資表現報表 (未經審核)

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

**1. NET ASSET VALUE**

資產淨值

<b>At the end of financial period</b> 截至下列日期止之財政期	<b>Net asset value</b> 資產淨值	<b>Net asset value per unit</b> 每單位 資產淨值
	<b>HKD</b> 港元	<b>HKD</b> 港元
31 December 2023 二零二三年十二月卅一日	8,937,651	22.3441
31 December 2022 二零二二年十二月卅一日	10,073,645	25.1841
31 December 2021 二零二一年十二月卅一日	26,842,081	33.5526

**2. HIGHEST ISSUE/LOWEST REDEMPTION PRICE PER UNIT**

每單位最高發行價/最低贖回價

<b>Financial period ended</b> 截至下列日期止之財政期	<b>Highest issue unit price</b> 每單位最高 發行價	<b>Lowest redemption unit price</b> 每單位最低 贖回價
	<b>HKD</b> 港元	<b>HKD</b> 港元
31 December 2023 二零二三年十二月卅一日	28.1182	21.3339
31 December 2022 二零二二年十二月卅一日	33.3825	21.0541
31 December 2021 二零二一年十二月卅一日	40.4686	30.9621
31 December 2020 二零二零年十二月卅一日	36.1153	22.8751
31 December 2019 二零一九年十二月卅一日	28.6748	21.0498
31 December 2018 二零一八年十二月卅一日	31.3457	21.1097
31 December 2017 二零一七年十二月卅一日	28.5948	20.5704
31 December 2016 二零一六年十二月卅一日	21.8723	16.8282
31 December 2015 二零一五年十二月卅一日	31.1988	16.9550
31 December 2014 二零一四年十二月卅一日	23.8616	13.1431

# W.I.S.E.-NASDAQ OVERSEAS CHINA NEW ECONOMY COMPANIES TOP 50 INDEX TRACKER (SUB-FUND OF WORLD INDEX SHARES ETFs)

標智納斯達克中國新經濟公司海外50指數基金(標智ETFs系列的子基金)

## INVESTMENT PORTFOLIO (UNAUDITED)

投資組合(未經審核)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value 公平值	% of net asset value 佔資產淨值 百分比(%)
Listed equities 上市股票		HKD 港元	
Hong Kong 香港			
Air China Ltd-H 中國國際航空股份有限公司-H股	18,000	88,920	1.21
Alibaba Health Information Tech 阿里健康信息技術有限公司	11,000	46,640	0.63
ANTA Sports Products Ltd 安踏體育用品有限公司	2,600	196,950	2.68
BeiGene Ltd 百濟神州有限公司	1,131	124,523	1.70
BYD Co Ltd-H 比亞迪股份有限公司-H股	2,750	589,600	8.03
China Eastern Airlines Co-H 中國東方航空股份有限公司-H股	24,000	54,000	0.73
China Mengniu Dairy Co 中國蒙牛乳業有限公司	3,000	63,000	0.86
China Resources Beer (Holdings) 華潤啤酒(控股)有限公司	3,000	102,600	1.40
China Southern Airlines Co-H 中國南方航空股份有限公司-H股	26,000	86,060	1.17
China Tourism Group Duty F-H 中國旅遊集團中免股份有限公司-H股	2,000	153,300	2.09
CSPC Pharmaceutical Group Ltd 石藥集團有限公司	9,520	69,115	0.94
Geely Automobile Holdings Lt 吉利汽車控股有限公司	6,500	55,835	0.76
Great Wall Motor Co Ltd-H 長城汽車股份有限公司-H股	16,500	167,310	2.28
Guangzhou Automobile Group-H 廣州汽車集團股份有限公司-H股	13,000	47,190	0.64
Haidilao International Holdi 海底撈國際控股有限公司	5,000	72,700	0.99
Haier Smart Home Co Ltd-H 海爾智家股份有限公司-H股	7,200	158,760	2.16
Hangzhou Tigermed Consulti-H 杭州泰格醫藥科技股份有限公司-H股	900	31,815	0.43
Innovent Biologics Inc 信達生物製藥	1,500	64,125	0.87
JD Health International Inc 京東健康股份有限公司	2,700	105,570	1.44
JD.Com Inc - Class A 京東集團股份有限公司-A類	104	11,700	0.16
Kuaishou Technology 快手科技	3,600	190,620	2.59
Lenovo Group Ltd 聯想集團有限公司	10,000	109,200	1.49
Li Ning Co Ltd 李寧有限公司	3,250	67,925	0.92
Meituan-Class B 美團-B類	5,040	412,776	5.62
Nongfu Spring Co Ltd-H 農夫山泉股份有限公司-H股	7,000	316,050	4.30
Pharmaron Beijing Co Ltd-H 康龍化成(北京)新藥技術股份有限公司-H股	2,575	40,737	0.55
Shanghai Fosun Pharmaceuti-H 上海復星醫藥(集團)股份有限公司-H股	3,750	63,750	0.87
Shanghai Pharmaceuticals-H 上海醫藥集團股份有限公司-H股	4,200	47,964	0.65
Shenzhou International Group 申洲國際集團控股有限公司	1,050	84,420	1.15
Sinopharm Group Co-H 國藥控股股份有限公司-H股	2,400	49,080	0.67
Sunny Optical Tech 舜宇光學科技(集團)有限公司	800	56,680	0.77
Tencent Holdings Ltd 騰訊控股有限公司	2,100	616,560	8.39
Tingyi (Cayman Isln) Hldg Co 康師傅控股有限公司	4,000	38,080	0.52
Tsingtao Brewery Co Ltd-H 青島啤酒股份有限公司-H股	2,000	104,800	1.43

# W.I.S.E.-NASDAQ OVERSEAS CHINA NEW ECONOMY COMPANIES TOP 50 INDEX TRACKER (SUB-FUND OF WORLD INDEX SHARES ETFs)

標智納斯達克中國新經濟公司海外50指數基金(標智ETFs系列的子基金)

## INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合(未經審核)(續)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value 公平值	% of net asset value 佔資產淨值 百分比(%)
<b>Listed equities (continued)</b> 上市股票(續)			
<b>HKD</b> 港元			
Hong Kong (continued) 香港(續)			
Want Want China Holdings Ltd 中國旺旺控股有限公司	9,000	42,480	0.58
WuXi Apptec Co Ltd-H 無錫藥明康德新藥開發股份有限公司-H股	2,408	191,316	2.60
WuXi Biologics Cayman Inc 藥明生物技術有限公司	3,500	103,600	1.41
United States of America 美國			
Yum China Holdings Inc 百勝中國控股有限公司	312	103,371	1.41
<b>American Depositary Receipt ("ADRs")</b> 美國預託證券			
United States of America 美國			
Alibaba Group Holding-Sp ADR	961	581,636	7.92
Baidu Inc – Spon ADR	277	257,588	3.51
H World Group Ltd-ADR	233	60,840	0.83
JD.Com Inc-ADR	1,279	288,528	3.93
Li Auto Inc-ADR	879	256,909	3.50
Miniso Group Holding Ltd-ADR	268	42,691	0.58
NetEase Inc-ADR	521	378,999	5.16
New Oriental Educatio-Sp ADR	135	77,248	1.05
NIO Inc-ADR	1,316	93,204	1.27
Tencent Music Entertainm-ADR	1,280	90,054	1.23
Trip.Com Group Ltd-ADR	490	137,781	1.88
Vipshop Holdings Ltd-ADR	444	61,574	0.84
XPeng Inc-ADR	725	82,597	1.12
Total Investments 投資總額		7,338,771	99.91
Other Net Assets 其他資產淨值		6,544	0.09
Net Assets Value as at 31 December 2023 於二零二三年十二月卅一日的資產淨值		7,345,315	100.00
Total Investments, at Cost 投資總額(按成本)		9,539,500	

**W.I.S.E.-NASDAQ OVERSEAS CHINA NEW ECONOMY COMPANIES TOP 50 INDEX TRACKER (SUB-FUND OF WORLD INDEX SHARES ETFs)**  
**標智納斯達克中國新經濟公司海外50指數基金(標智ETFs系列的子基金)**

**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED)**

投資組合變動表(未經審核)

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

<b>Securities name</b> 證券名稱	<b>Holdings as at 01.01.2023</b> 於二零二三年 一月一日 之持股量	<b>Additions</b> 新增	<b>Bonus</b> 紅股	<b>Disposals</b> 出售	<b>Holdings as at 31.12.2023</b> 於二零二三年 十二月卅一日 之持股量
<b>Listed equities</b> 上市股票					
Hong Kong 香港					
Air China Ltd-H 中國國際航空股份有限公司—H股	18,000	-	-	-	18,000
Alibaba Health Information Tech 阿里健康信息技術有限公司	9,000	2,000	-	-	11,000
ANTA Sports Products Ltd 安踏體育用品有限公司	2,000	600	-	-	2,600
BeiGene Ltd 百濟神州有限公司	-	-	1,131	-	1,131
BYD Co Ltd-H 比亞迪股份有限公司—H股	2,250	500	-	-	2,750
China Eastern Airlines Co-H 中國東方航空股份有限公司—H股	22,000	6,000	-	(4,000)	24,000
China Mengniu Dairy Co 中國蒙牛乳業有限公司	3,000	-	-	-	3,000
China Resources Beer (Holdings) 華潤啤酒(控股)有限公司	3,000	2,000	-	(2,000)	3,000
China Southern Airlines Co-H 中國南方航空股份有限公司—H股	18,000	8,000	-	-	26,000
China Tourism Group Duty F-H 中國旅遊集團中免股份有限公司—H股	-	2,000	-	-	2,000
CSPC Pharmaceutical Group Ltd 石藥集團有限公司	9,520	2,000	-	(2,000)	9,520
Geely Automobile Holdings Lt 吉利汽車控股有限公司	6,500	-	-	-	6,500
Great Wall Motor Co Ltd-H 長城汽車股份有限公司—H股	18,000	-	-	(1,500)	16,500
Guangzhou Automobile Group-H 廣州汽車集團股份有限公司—H股	15,000	-	-	(2,000)	13,000
Haidilao International Holdi 海底撈國際控股有限公司	4,000	1,000	-	-	5,000
Haier Smart Home Co Ltd-H 海爾智家股份有限公司—H股	7,200	-	-	-	7,200

**W.I.S.E.-NASDAQ OVERSEAS CHINA NEW ECONOMY COMPANIES TOP 50 INDEX TRACKER (SUB-FUND OF WORLD INDEX SHARES ETFs)**  
**標智納斯達克中國新經濟公司海外50指數基金(標智ETFs系列的子基金)**

**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

Securities name 證券名稱	Holdings as at 01.01.2023 於二零二三年 一月一日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at 31.12.2023 於二零二三年 十二月卅一日 之持股量
<b>Listed equities (continued)</b> 上市股票(續)					
Hong Kong (continued) 香港(續)					
Hangzhou Tigermed Consulti-H 杭州泰格醫藥科技股份有限公司-H股	900	-	-	-	900
Innovent Biologics Inc 信達生物製藥	-	1,500	-	-	1,500
JD Health International Inc 京東健康股份有限公司	2,300	600	-	(200)	2,700
JD.Com Inc – Class A 京東集團股份有限公司-A類	104	-	-	-	104
Kuaishou Technology 快手科技	3,100	500	-	-	3,600
Lenovo Group Ltd 聯想集團有限公司	8,000	4,000	-	(2,000)	10,000
Li Ning Co Ltd 李寧有限公司	1,750	1,500	-	-	3,250
Meituan-Class B 美團-B類	4,000	800	240	-	5,040
Nongfu Spring Co Ltd-H 農夫山泉股份有限公司-H股	6,200	800	-	-	7,000
Pharmaron Beijing Co Ltd-H 康龍化成(北京)新藥技術股份有限公司-H股	1,650	700	625	(400)	2,575
Shandong Weigao Gp Medical-H 山東威高集團醫用高分子製品股份有限公司-H股	3,200	-	-	(3,200)	-
Shanghai Fosun Pharmaceuti-H 上海復星醫藥(集團)股份有限公司-H股	3,250	1,000	-	(500)	3,750
Shanghai Fudan Microelect-H 上海復旦微電子集團股份有限公司-H股	1,000	-	-	(1,000)	-
Shanghai Junshi Bioscience-H 上海君實生物醫藥科技股份有限公司-H股	1,600	-	-	(1,600)	-
Shanghai Pharmaceuticals-H 上海醫藥集團股份有限公司-H股	4,200	-	-	-	4,200

**W.I.S.E.-NASDAQ OVERSEAS CHINA NEW ECONOMY COMPANIES TOP 50 INDEX TRACKER (SUB-FUND OF WORLD INDEX SHARES ETFs)**  
**標智納斯達克中國新經濟公司海外50指數基金(標智ETFs系列的子基金)**

**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

Securities name 證券名稱	Holdings as at 01.01.2023 於二零二三年 一月一日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at 31.12.2023 於二零二三年 十二月卅一日 之持股量
<b>Listed equities (continued)</b> 上市股票(續)					
Hong Kong (continued) 香港(續)					
Shenzhou International Group 申洲國際集團控股有限公司	1,050	-	-	-	1,050
Sinopharm Group Co-H 國藥控股股份有限公司-H股	2,400	800	-	(800)	2,400
Smooere International Holding 思摩爾國際控股有限公司	4,000	-	-	(4,000)	-
Sunny Optical Tech 舜宇光學科技(集團)有限公司	800	-	-	-	800
Super Hi International Holding 特海國際控股有限公司	400	-	-	(400)	-
Tencent Holdings Ltd 騰訊控股有限公司	2,400	200	-	(500)	2,100
Tingyi (Cayman Isln) Hldg Co 康師傅控股有限公司	4,000	2,000	-	(2,000)	4,000
Tsingtao Brewery Co Ltd-H 青島啤酒股份有限公司-H股	2,000	2,000	-	(2,000)	2,000
Want Want China Holdings Ltd 中國旺旺控股有限公司	9,000	-	-	-	9,000
WuXi Apptec Co Ltd-H 無錫藥明康德新藥開發股份有限公司-H股	2,708	-	-	(300)	2,408
WuXi Biologics Cayman Inc 藥明生物技術有限公司	3,000	500	-	-	3,500
Zhongsheng Group Holdings 中升集團控股有限公司	1,750	-	-	(1,750)	-
United States of America 美國					
Yum China Holdings Inc 百勝中國控股有限公司	295	17	-	-	312



# W.I.S.E.-NASDAQ OVERSEAS CHINA NEW ECONOMY COMPANIES TOP 50 INDEX TRACKER (SUB-FUND OF WORLD INDEX SHARES ETFs)

標智納斯達克中國新經濟公司海外 50 指數基金 (標智 ETFs 系列的子基金)

## STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表 (未經審核) (續)

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

Securities name 證券名稱	Holdings as at 01.01.2023 於二零二三年 一月一日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at 31.12.2023 於二零二三年 十二月卅一日 之持股量
<b>American Depositary Receipt ("ADRs")</b>					
美國預託證券					
United States of America					
美國					
Alibaba Group Holding-Sp ADR	1,001	143	-	(183)	961
Baidu Inc – Spon ADR	255	35	-	(13)	277
BeiGene Ltd-ADR	141	-	(87)	(54)	-
H World Group Ltd-ADR	253	-	-	(20)	233
JD.Com Inc-ADR	802	477	-	-	1,279
Li Auto Inc-ADR	736	143	-	-	879
Miniso Group Holding Ltd-ADR	-	268	-	-	268
NetEase Inc-ADR	493	98	-	(70)	521
New Oriental Educatio-Sp ADR	-	135	-	-	135
NIO Inc-ADR	1,131	185	-	-	1,316
Pinduoduo Inc-ADR	868	146	-	(1,014)	-
Tencent Music Entertainm-ADR	1,280	-	-	-	1,280
Trip.Com Group Ltd-ADR	439	51	-	-	490
Vipshop Holdings Ltd-ADR	-	444	-	-	444
XPeng Inc-ADR	-	725	-	-	725

# W.I.S.E.-NASDAQ OVERSEAS CHINA NEW ECONOMY COMPANIES TOP 50 INDEX TRACKER (SUB-FUND OF WORLD INDEX SHARES ETFs)

標智納斯達克中國新經濟公司海外50指數基金(標智ETFs系列的子基金)

## PERFORMANCE TABLE (UNAUDITED)

投資表現報表(未經審核)

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

### 1. NET ASSET VALUE

資產淨值

<b>At the end of financial period</b> 截至下列日期止之財政期	<b>Net asset value</b> 資產淨值	<b>Net asset value per unit</b> 每單位 資產淨值
	<b>HKD</b> 港元	<b>HKD</b> 港元
31 December 2023 二零二三年十二月卅一日	7,345,315	9.4171
31 December 2022 二零二二年十二月卅一日	8,712,335	11.1697
31 December 2021 二零二一年十二月卅一日	11,472,799	14.7087

### 2. HIGHEST ISSUE/LOWEST REDEMPTION PRICE PER UNIT

每單位最高發行價/最低贖回價

<b>Financial period ended</b> 截至下列日期止之財政期	<b>Highest issue unit price</b> 每單位最高 發行價	<b>Lowest redemption unit price</b> 每單位最低 贖回價
	<b>HKD</b> 港元	<b>HKD</b> 港元
31 December 2023 二零二三年十二月卅一日	13.1168	8.9397
31 December 2022 二零二二年十二月卅一日	14.9193	7.8836
31 December 2021 二零二一年十二月卅一日	24.8563	14.0624
31 December 2020 二零二零年十二月卅一日	19.8602	9.1696
31 December 2019 (Since Inception) 二零一九年十二月卅一日(自成立以來)	11.4414	8.4016

# W.I.S.E.-NASDAQ OVERSEAS CHINA NEW ECONOMY COMPANIES TOP 50 INDEX TRACKER (SUB-FUND OF WORLD INDEX SHARES ETFs)

標智納斯達克中國新經濟公司海外 50 指數基金 (標智 ETFs 系列的子基金)

## INFORMATION ON EXPOSURE ARISING FROM FINANCIAL DERIVATIVE INSTRUMENTS (UNAUDITED)

有關金融衍生工具所產生的風險資訊 (未經審核)

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

The lowest, highest and average gross exposure arising from the use of financial derivative instruments for any purpose as a proportion to the Sub-Fund's total net asset value for the year ended 31 December 2023.

截至二零二三年十二月卅一日止年度，因任何目的使用金融衍生工具而產生的最低、最高及平均總風險，佔子基金資產淨值總額的比例如下：

Financial year 財政年度	Gross exposure 總風險			Net exposure 淨風險		
	Highest 最高	Lowest 最低	Average exposure 平均風險	Highest 最高	Lowest 最低	Average exposure 平均風險
31 December 2023 二零二三年十二月卅一日	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**W.I.S.E.-CSI 300 China Tracker<sup>®</sup>, W.I.S.E.-CSI HK 100 Tracker<sup>™</sup>,  
W.I.S.E.-SSE 50 China Tracker<sup>®</sup> and W.I.S.E.-Nasdaq Overseas China New  
Economy Companies Top 50 Index Tracker (SUB-FUNDS OF WORLD  
INDEX SHARES ETFs)**

標智滬深300中國指數基金<sup>®</sup>、標智中證香港100指數基金<sup>™</sup>、標智上證50中國  
指數基金<sup>®</sup>及標智納斯達克中國新經濟公司海外50指數基金(標智ETFs系列的子基金)

**DISCLOSURE OF PORTFOLIO CARBON FOOTPRINTS (UNAUDITED)**

投資組合碳足跡的披露(未經審核)

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

Name of the Sub-Fund 子基金名稱	Financed Carbon Emissions tons CO <sub>2</sub> e / \$M invested (Scope 1+2 Greenhouse Gas ("GHG") Emissions) 融資碳排放量	Data Coverage % 數據覆蓋率 %
	以噸計的二氧化碳當量 / 百萬美元投資額 (範圍1+2溫室氣體排放)	
WISE-CSI300 標智滬深300	153.8	99.5%
WISE-CSIHK100 標智中證香港100	80.4	99.7%
WISE-SSE50 標智上證50	106.9	99.6%
WISE-NASDAQ50 標智新經濟50	27.5	99.9%

**Note**

- The above data is from MSCI ESG Carbon Footprint Calculator ("MSCI") as of 1 March 2024, based on the holdings of the Sub-Fund as of 31 December 2023.
- Based on the information provided by MSCI, if a company does not report its Scope 1 or 2 carbon emissions data, MSCI may estimate it using their proprietary Scope 1 or 2 carbon emissions estimation model, where applicable.
- As defined below, the calculation of Financed Carbon Emissions only covers investment in shares and corporate bonds and excludes other types of assets including sovereign debts, cash and deposits with banks.

**附註**

- 以上數據由MSCI ESG碳足跡計算器(「MSCI」)截至二零二四年三月一日基於子基金於二零二三年十二月卅一日所持有的投資計算。
- 根據MSCI提供的資料，如果公司未有報告其範圍1或2的碳排放數據，MSCI可能會在適用的情況下使用其專有的範圍1或2碳排放估算模型對其進行估算。
- 如下文所定義，融資碳排放量的計算僅涵蓋股票和公司債券投資，不包括主權債券、現金和銀行存款等其他類型的資產。

**Definition & Methodology**

**Financed Carbon Emissions:** It measures the proportionate carbon emissions, for which an investor is responsible per USD million invested, by their total overall financing where emissions are apportioned across all outstanding shares and bonds of the investee company (i.e. % Enterprise Value including cash).

**Enterprise Value including cash (EVIC):** The enterprise value including cash (EVIC) is defined as the sum of market capitalization of common stock and preferred equity, and the book values of total debt and minority interest, at fiscal year-end. EVIC is used as an allocation base in the above portfolio footprint calculation.

**Data Coverage:** It is percentage of the Sub-Fund's holdings for which the MSCI data is available or applicable. Companies outside of the MSCI's coverage are excluded from the analysis while the weights of the remaining companies are rebalanced such that the "covered" portfolio weight equals 100%.

**定義與編製方法**

**融資碳排放量：**衡量按比例計算的碳排放量，以投資者每投資100萬美元所負責的碳排放量按其總投資總額分配于被投資公司所有已發行股票和債券(即包括現金在內的企業價值的百分比)。

**包括現金在內的企業價值(EVIC)：**包括現金在內的企業價值(EVIC)定義為普通股和優先股的市值，以及總債務和少數權益在財政年度末的賬面價值之總和。EVIC在上述投資組合足跡計算中用作分配基礎。

**數據覆蓋率：**此乃子基金所持有投資(當中MSCI數據可用或適用)的百分比。MSCI涵蓋範圍之外的公司不包括在此分析內，並重新調整其餘公司的權重，使得「涵蓋」的投資組合權重等於100%。

# W.I.S.E.-CSI 300 China Tracker®, W.I.S.E.-CSI HK 100 Tracker™, W.I.S.E.-SSE 50 China Tracker® and W.I.S.E.-Nasdaq Overseas China New Economy Companies Top 50 Index Tracker (SUB-FUNDS OF WORLD INDEX SHARES ETFs)

標智滬深300中國指數基金®、標智中證香港100指數基金™、標智上證50中國指數基金®及標智納斯達克中國新經濟公司海外50指數基金(標智ETFs系列的子基金)

## DISCLOSURE OF PORTFOLIO CARBON FOOTPRINTS (UNAUDITED) (continued)

投資組合碳足跡的披露(未經審核)(續)

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

**Scope 1 GHG Emissions:** Direct GHG emissions from sources owned or controlled by the company.

**Scope 2 GHG Emissions:** Indirect GHG emissions from consumption of purchased electricity, heat, or steam of the company.

### Disclaimer

The information contained herein is based on sources believed to be reliable and has not been independently verified by BOCI-Prudential Asset Management Limited. BOC-Prudential Asset Management Limited makes no representation, warranty or undertaking, whether express or implied, in relation to the information contained herein, and will not be responsible for damages arising out of any person's reliance upon such information. Information contained herein reflect the data based on the holdings of the Sub-Fund as of 31 December 2023 and Financed Carbon Emissions data provided by MSCI as of 1 March 2024, and are subject to change without notice.

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**範圍 1 溫室氣體排放：**公司擁有或控制的來源所產生的直接溫室氣體排放。

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